

## **Business and Non-Instructional Operations**

### **ADMINISTRATIVE REGULATIONS ON BUDGET**

**3100AR**

Each fall the administration will develop a budget calendar for the ensuing fiscal year. The calendar will contain the dates on which various segments of the budget are due and dates on which administration, Board, and public will review these budget segments.

The budget development process will include:

- development of student enrollment;
- inspection of all buildings and grounds;
- Central Office review of estimated move-forward\* costs;
- discussion of program and other changes that effect the budget;
- development of budget assumptions;
- initial budget review with principals;
- development of individual school budgets;
- development of departmental budgets;
- presentation of Superintendent's budget to the Board of Education;
- review and modifications by the Board of Education;
- review and recommendations by the Board of Selectmen; □ review and modifications by the Board of Finance; and
- review and modifications by the Representative Town Meeting.

\* cost of running the school system in the following fiscal year without any changes to the program, staff, or operations; adjustments for enrollment and employee contracts are included in the move-forward budget

### **Individual Building Budgets**

Individual building budgets shall be prepared by principals, in conjunction with staff and parents or guardians, so that educational decisions can be made as close to the students as possible, and in accordance with appropriations and other Board parameters.

### **Draft Budget**

Central Office Administration shall review funding requirements and requests, and present to the Board the Superintendent's budget for the following fiscal year.

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**Meetings / Presentations**

During the month of January, the Board will conduct meetings / presentations to review the proposed budget with the public.

**Vote**

The Board shall vote on the complete budget at a meeting in January.

**Periodic Budget Reviews**

The Board of Education will be provided a quarterly update on the budget

Additionally, other budget needs will be addressed in reports to the Board on an annual basis. These additional reports include but are not limited to

Athletics

Prior to October

Capital Improvements

Each October

8/27/2004

Revised 5/12/2020

Revised 9/15/2021