

TITLE: Budgeting

CODE: E2

Policy

The budget is a policy document that reflects the goals of the School District. It is the policy of the Brattleboro Union High School District #6 to develop school budget(s) that reflect the District's goals in improving student achievement as outlined in its strategic and annual action plans and to ensure responsiveness to community needs.

Administrative Responsibility

1. The Superintendent will develop an annual calendar for budget development. The calendar will provide sufficient time for:
 - establishing budget priorities based on ongoing consultations with school employees, parents, students and other citizens;
 - preparing budget requests by administrators and staff;
 - budget proposal preparations by the board budget committee;
 - public hearings and informational meetings prior to formal adoption of a budget proposal by the board.
2. The Superintendent will prepare a draft budget based on the District's strategic and annual action plans and the input of school, community and Board members.

Approval

The Board will, after public hearings and/or informational meetings, adopt a budget for consideration by the District's voters. The budget will be presented by the Board for approval by the voters at the annual meeting of the District. Preparation of the Board's budget presentation and other Board strategies for explaining and supporting its budget will be a formal agenda item at a meeting of the Board prior to the annual district meeting.

Presentation

The board will adopt a budget presentation format which:

1. emphasizes cost-saving measures taken by the board during the current budget period;
 2. clarifies budget priorities adopted by the board during the budget preparation process;
 3. indicates anticipated amounts and sources other than local taxation;
 4. compares costs and budget increases or decreases for specific programs over a period of time;
 5. clearly indicates such key budgetary factors as cost per pupil, student-teacher ratios, tax rate, and state aid computations;
1. allows ample time for questions from voters;
 2. meets all state requirements;
 3. reviews the accomplishments of the prior year with regard to student performance and budgetary effectiveness in addressing increased student performance.

Date Warned: May 20, 2004
Date Adopted: June 7, 2004
Legal Reference(s): 16 V.S.A. § 563 (Powers of Boards)
16 V.S.A. § 165 (a) (1) (Action Plans)

Cross Reference: Fiscal Management (E1)
Financial Accountability (E3)
Financial Reports and Statements (E4)