

Coeur d'Alene School District No. 271

FINANCIAL MANAGEMENT

7100

Budget and Program Planning

The annual budget is evidence of the Board's commitment to the objectives of the instruction programs. The budget supports the District's immediate and long-range goals and established priorities within all areas: instructional, non-instructional, and administrative programs.

Prior to presentation of the proposed budget for adoption, the Superintendent or designee shall prepare, for the Board's consideration, recommendations with supporting documentation, including statistical and financial information, which shall be designed to meet the needs of students within the limits of anticipated revenues.

A summary statement of the budget will also be prepared and published for the ensuing year. The statement will be in a manner consistent with standard accounting principles and in such form as required by the State Superintendent of Public Instruction. The summary statement will show the following:

1. Amounts budgeted for all major classifications of income and expenditures, with total amounts budgeted with salary and wage expenditures in each such classification shown separately; and
2. Amounts previously received and expended for the two (2) previous years for the same classification of proposed comparison.

Once the budget is approved by the Board, it will serve as a spending plan for the fiscal year.

Program planning and budget development shall provide for staff participation and the sharing of information with patrons prior to action by the Board.

Legal Reference:	I.C. § 33-402	Notice Requirements
	I.C. § 33-512	Governance of Schools
	I.C. § 33-801	School District Budget

Policy History:

Adopted on: 7/10/17

Revised on: