

**POLICY C-4.1**  
**ANNUAL OPERATING BUDGET**

The district budget shall be prepared by the superintendent in cooperation with selected district employees and shall reflect the district's educational goals.

The superintendent shall follow the adopted budget.

The district shall fund the operating budget according to approved fiscal and budgetary procedures required by the State of Kansas.

**Budget Forms**

Budget forms used shall be those prepared and recommended by the Kansas State Department of Education. Budget summary documents shall be prepared on forms provided by the Kansas State Department of Education.

**Priorities**

The board will establish priorities for the district on a short-term, intermediate and long-range basis.

**Deadlines and Schedules**

Deadlines and time schedules shall be established by the Board.

**Encumbrances**

An encumbrance shall be made when a purchase is made or when an approved purchase order is processed. All encumbrances shall be charged to a specific fund. All necessary encumbrances shall be made by the superintendent.

**Recommendations**

Recommendations of the superintendent and professional staff concerning the district's educational program and related budget figures will be presented to the board prior to submission of the tentative draft budget. All superintendent and staff recommendations will be presented to the board no later than the regular board meeting in August of each year.

### **Preliminary Adoption Procedures**

The superintendent will be responsible for developing the budget cover letter. It is recommended that the letter include a restatement of the goals of objectives of the district and a list of budget priorities. An explanation of line item expenditures will be included in the letter. Fund expenditures and line categories will also be explained in terms of how the budget meets the goals and objectives of the district and enhances completion of priority programs. A preliminary draft of the district's budget will be submitted by the superintendent to the board on or before the August Board meeting of each year.

### **Hearings and Reviews**

The board shall conduct budget hearings according to state law.

### **Budget Transparency**

The district shall comply with the requirements of the Kansas Uniform Financial Accounting and Reporting Act and rules and regulations promulgated by the Kansas State Board of Education thereunder in maintaining, reporting, publishing on the district's website, and making available to the public specified budgetary records, forms and information.

### **Management of District Assets/Accounts**

The superintendent shall establish and maintain accurate, financial management systems to meet the district's fiscal obligations, produce useful information for financial reports, and safeguard district resources. The superintendent shall ensure the district's accounting system provides ongoing internal controls. The superintendent shall review the accounting system with the board.