

**BUDGET PLANNING**

The superintendent will establish procedures for the involvement of staff in the development of the budget proposal.

The school board will adopt guidelines including a timeline for the annual review and acceptance of the proposed budget by the school board.

The budget must be consistent with school board goals, directives, and philosophy.

Upon final adoption of the proposed budget by the school board, a public hearing on the budget will be held to provide in depth information to the residents of the community.

An agenda item entitled Budgetary Considerations will be included on each agenda.

**Legal References:**

RSA 32:4, *Municipal Budget Law: Estimate of Expenditures and Revenues*

RSA 32:5, *Municipal Budget Law: Budget Preparation*

NH Code of Administrative Rules, Section Ed. 302.02(a), *Substantive Duties of the Superintendent*

Adopted 1999

Revised 2013

