

BusinessBudget Preparation Responsibility

Procedures and responsibilities for annual preparation of the Board of Education budget are outlined below:

1. A budget calendar will be prepared by the Superintendent and/or his/her designee.
2. The Superintendent and/or his/her designee will prepare a set of procedures which will guide the administration in its formulation of the budget.
3. The Superintendent and/or his/her designee will prepare budget worksheets and forms which will be used in the preparation and documentation of budget requests. The Superintendent and/or his/her designee will also provide the administration with guidelines necessary or appropriate for the development of the budget.
4. There are several account areas within the budget for which an allocation guideline will not be given. The procedures involved in budgeting for these areas are as follows:
 - A. Salaries - Requests for additional staff will be reviewed with the Superintendent. Personnel sections of the budget will be estimated by the business office.
 - B. Budgets for Substitute Staff - A budget for all substitute staff will be calculated by the business office. Any requests for additional substitute services, other than that which would be afforded by the district-wide formula, should be forwarded to the Superintendent and the business manager prior to inclusion within the budget.
 - C. Budgets for Social Security and employee benefits will be calculated by the business office.
 - D. Budgets for utilities will be calculated by the business office.
 - E. Budgets for the maintenance of buildings and grounds will be developed by the supervisor of buildings and grounds in conjunction with the school principals. The two parties will be required to meet and to set maintenance priorities for a particular school. Both parties will be required to sign off on the proposed priority list, which will become the basis of the budget request. This will then be reviewed by both the Superintendent and the business manager.

Budget Preparation Responsibility (continued)

- F. All custodial supply and equipment budgets will be prepared by the supervisor of buildings and grounds.
 - G. All equipment budgets will be zero-based and will be prepared using the forms which have been provided.
 - H. The budget for Out-of-District placement of students will be prepared by the director of special services.
 - I. Several other accounts, which are not related to enrollment (e.g. Due & Fees), still will need to be completed within the budgets. The general guidelines for these will be the actual known cost if available or an inflationary increase above the current budget or prior year's expenditure.
- 5. A. The business manager is responsible for the preparation of a rough draft of the budget as a whole.
 - B. The Superintendent, with the advice of the administrative council, is responsible for the budget as recommended by the Board of Education and for the initiation of changes resulting from review by the Board.
- 6. Following approval by the Board of Education, the completed budget is submitted to the Board of Selectmen and is then transmitted to the Board of Finance as stipulated in the Town Charter.

Policy adopted: February 5, 1990

WESTON PUBLIC SCHOOLS
Weston, Connecticut