

**Annual Budget**

One of the primary responsibilities of the School Board is to secure adequate funds to carry out a high-level program of instruction. The adopted annual school budget is the financial outline of the District's educational program; it is the legal basis for the establishment of tax rates. The annual school budget process is an important function of school district operations and should serve as a means to improve communications with the school organization and with the residents of the community.

The Superintendent will prepare and present a proposed annual budget for the School Board's consideration. The School Board expects the Superintendent to work closely with the principal and other administrators in their respective areas in studying the needs of the school and compiling a budget to meet those needs. The principal is expected to confer with appropriate staff in getting budgetary requests and information on requirements.

In developing the operating budget, it will be the policy of the School Board to provide an optimum educational program for the students with an awareness of the taxpayers' ability to support such a program.

**Legal References:**

*RSA 32:4, Preparation of Budgets: Estimate of Expenditures and Revenues*

*RSA 32:5, Budget Preparation*

*RSA 197:5-a, School Meetings and Officers: Budget*

Approved: 12/02/14