

## **BUSINESS AND NON-INSTRUCTIONAL OPERATIONS**

### **BUDGETING SYSTEM**

The budget for the school system will be presented to the board in the form of an object budget which will describe the various school programs and their attendant costs. Through the use of object budgeting, the board believes that the budgeting process will contribute more effectively to the attainment of the school system's goals and objectives and that the community will understand more readily how public funds are being used and why they are needed for the schools.

The budget document must include the following estimates:

1. The revenue from sources other than taxation.
2. The amount proposed to be expended by object during the ensuing fiscal year.
3. A comparison by object for the two (2) preceding years assuming the information is available and is consistent with the prior years' object codes.

The school budget shall be made up annually from the best estimates that can be made from the individual school level, with appropriate consolidation as the estimates move upward through higher levels of administration.

After a budget has been adopted, it shall be the responsibility of the Superintendent to see that all personnel use the budget in a businesslike manner in supporting the adopted educational goals of the school system.

**Legal Reference:** Connecticut General Statutes  
Section 10-222. Appropriations and budget. Financial information system.

**Policy Approved:** 10/28/91  
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