

FISCAL MANAGEMENT

DBC-R-2 **REGULATION**

PROCEDURES OF BOARD BUDGETING

1. Establish estimated fixed costs (salaries, utilities, transportation, etc.)
2. Review curriculum cycle.
3. Charge administration to give priority to curricular area on adoption year of cycle.
4. Administration & curriculum committee determine needs of the designated curricular area.
5. Board receives considerations and recommendations from the curriculum committee.
6. Board hears report on alignment of curriculum committee recommendations with strategic plan and school improvement goals.
7. Business manager directed to align budget categories with estimated cost of recommended selections.
8. Advertise opportunity for review of materials under consideration.
9. Review final selections of materials and review budget impact establishing a priority for funds based on current financial needs to support student mastery of performance standards and learning.
10. Approve/disapprove selections.
11. Authorize administration to oversee additional materials/supply purchase within budget constraints and strategic plan and school improvement goals priorities.
12. Authorize administration to establish discretionary budget for staff member purchasing for incidentals and unanticipated support materials.

NEW REGULATION

ADOPTION DATE: OCTOBER 10, 2000

REVIEW DATE: JUNE 17, 2015