

*Existing policy, number 3100 adopted 2/24/14, appropriate as written.*

**3100**

## **Business/Non-Instructional Operations**

### **Budget/Budgeting System**

#### **Annual Operating Budget**

##### **General**

The Board of Education shall prepare an annual operating budget for the school district, consistent with provisions of State statutes and Board of Finance requirements that govern preparation, timelines and available appeal procedures of reductions to the educational budget.

##### **Establishing Budget Priorities**

Before developing and adopting a proposed budget, the Board of Education shall study school programs in relation to present and future students and community needs and establish budget priorities for the fiscal year.

##### **Supplemental Appropriations**

State law provides procedures through which, subsequent to approval of the annual budget, additional appropriations may, if required, be requested by the Board of Education from the Board of Finance. Prior to requesting supplemental funds, the Board shall make every reasonable effort to live within the original appropriation and maintain essential educational programs.

Legal Reference: Connecticut General Statutes

10-222 Appropriations and budget. Financial information system.

**Policy adopted: February 24, 2014**