



School Budget Process

July - Sept

- Department Heads & Principals prepare budget requests.
- Business Administrator & Superintendent review budgets with Dept. Heads and Principals.
- Superintendent's Budget finalized.

Oct

- Superintendent Budget presented to School Board.
- School Administrators present budgets to School Board.
- School Board reviews, amends and finalizes proposed school budget.

Nov

- School Board delivers proposed school budget to the Budget Committee.
- Budget Committee reviews school budget.

Dec

- Budget Committee finalizes school budget prior to budget public hearing.
- Budget Committee reviews other school district warrant articles that have financial costs.

Jan

- Budget Committee conducts a public hearing on the school budget and other financial warrant articles.
- Budget Committee finalizes the school budget and makes recommendations on all financial warrant articles.

Feb

- School Board holds the School Deliberative Session in accordance with NH law.
- At the School Deliberative Session, the school budget article as well as some warrant articles may be amended by the voters in attendance, as allowed by law.

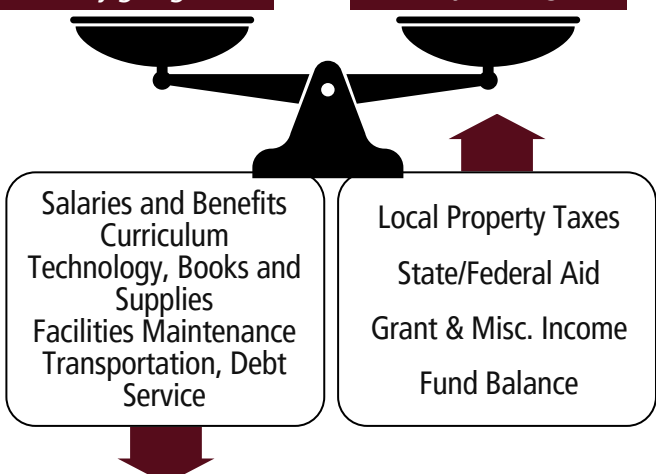
Mar

- School elections are held on the second Tuesday of March.
- Voters decide on the election of officers such as school board, treasurer, clerk and moderator.
- Voters decide on the school budget and other warrant articles.

Expenditures
(Money going out)

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Revenues
(Money coming in)



School Budget is comprised of three funds:

- General Fund
- Food Service (not raised by taxation)
- Grants Fund (not raised by taxation)

Default Budget (NH RSA 32:14-b)

- Current Year's Budget *plus* contractual & legal obligations *minus* one time expenditures

Warrant Articles

- Election of Officers
- School Budget
- Employee Contracts
- Capital Reserve Fund (CRF) Deposit
- Other