

NORTH COUNTRY UNION HIGH SCHOOL DISTRICT

ADMINISTRATIVE PROCEDURE

Procedure E.2. EXPENSE BUDGET CONTROLS

BUDGET CREATION

1. The principal/or designee has the responsibility to create and submit to the North Country Union High School Board a budget for the operation of the school for the upcoming year. This will be completed 90 calendar days before the date the electorate will vote on the budget.
2. The business manager will be responsible for the coordination and compilation of the final budget package.
3. The principal/or designee will be provided with the necessary worksheets to document the personnel requirements, operating material, equipment and supplies. The forms must be completed for each reporting unit detailed in exhibit A. A summary of the forms in exhibit B is as follows:

- B-0 - Staffing Level Detail
- B-1 - General Supplies
- B-2 - Books & Periodicals
- B-3 - AV Materials
- B-4 - Computer Software
- B-5 - Replacement Equipment
- B-6 - Dues, Fees, Travel, & Misc.
- B-7 - Repairs Services
- Wish List - Self Explanatory

These worksheets should be generated basing the requests for funds on the basic detailed and documented needs to teach the approved curriculum (prior year expenditures are not an acceptable base to build the current budget request.).

4. The superintendent will review and approve (or reject) the specific staffing positions presented by the principal/or designee within 21 calendar days from the original submission.
5. The business manager will build the first iteration of "the preliminary budget" using the administrative team's expense recommendations and the superintendent's approved staffing levels. This will be accomplished within 7 calendar days after the superintendent approves the staffing levels.

6. The principal/or designee will review "the preliminary budget" and critique it for a dry run presentation. Principal/or designee recommendations for corrections and adjustments will be made.
7. The North Country Union High School Board will be presented with "the proposed budget" in written and oral form by the business manager. Board recommendations will be documented and incorporated, resulting in the generation of a "board approved budget".
8. The board and the principal/or designee will create the strategy and documents necessary to inform and get the public to approve the programs, benefits and requirements for the school's operation for the next year.

BUDGET CONTROL

1. The first "budget report" will be published within 10 workdays after September 30th.
2. A quarterly analysis of the budget report will be presented to the finance committee after the close of September, December, March and June. The analysis package will include:
 - a) Functional sub-total report. (provides a bottom line total of a department's expense.)
 - b) Line item detail report. (contains the budget, expense to date, and balance available by line item.)
 - c) Commentary by the business manager explaining adverse variances (greater than \$1,000).
3. A monthly budget report will be published within 7 work days without a written commentary for October, November, January, February, April and May. This will be given to the principal/or designee and the finance operations committee.
4. All invoices submitted for payment require approval of the administrator responsible for that department. This can not be delegated to a staff member when the department's "balance" falls below \$1,000 or 10% (whichever is the smallest). Any expenditure that will cause the department's total balance to be a negative number must have the business manager's approval. The business manager will approve expenditures that have an explanation as to the reason and a written commitment as to funding source.