



Book	Policy Manual
Section	3000 BUSINESS & INSTRUCTION SUPPORT OPERATIONS
Title	Budget 01-09-2023
Code	BP 3100
Status	Work Session
Cross References	BP 0200 - Goals for the District BP 1230 - Advisory Committees BP 3460 - Periodic Financial Reports AR 3100 - Budget
Adopted	October 16, 2017
Last Reviewed	May 6, 2019

The ~~School~~Board will ~~shall~~ establish and maintain a balanced budget. The Board will adopt an annual budget which is compatible with the district's mission, vision, strategic plan, and Board goals and objectives. ~~The Board shall adopt an annual budget which is compatible with District goals and objectives.~~

The District budget will ~~shall~~ be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee will ~~shall~~ determine the manner in which the budget will ~~shall~~ be prepared and will ~~shall~~ schedule the budget adoption process in accordance with legal time requirements. The Board will encourage public input throughout the budget process and take public input prior to the adoption of the budget or a revised budget. A public hearing will be held prior to the adoption of the budget or a revised budget. Public input early in the budget preparation process is encouraged. ~~A public hearing will be held prior to the adoption of the budget or a revised budget. The public will be given an opportunity to be heard. The Board shall hold public forums on the proposed budget for the purpose of permitting any district resident an opportunity to appear and speak to the budget or any item in the budget. In order to receive public input early in the budget preparation process, district-wide budget forums will be held in October for district presentation and community input. Three regional forums will be held in February to update communities on the state of the budget and allow for input.~~

*Legal Reference:*

*ALASKA STATUTES*

- 14.07.030 Powers of state department*
- 14.07.170 Additional powers and duties of state board*
- 14.12.020 Support, management and control*
- 14.14.060 Relationship between borough school district and borough*
- 14.14.065 Relationship between city school district and city*
- 14.17.300 – 14.17.990 Financing of public schools*

*ALASKA ADMINISTRATIVE CODE*

- 4 AAC 09.006 – 4 AAC 09.050 State Aid*
- 4 AAC 09.110 – 4 AAC 09.990 School Operating Fund*