

## **Budget Planning**

**DB**

(See DC and KBA)

A planned, systematically prepared budget is essential in the management of the district. The board delegates to the superintendent the authority to develop a budget for the board's consideration.

In planning the budget, sufficient moneys shall be allocated in a manner reasonably calculated such that all students may achieve the capacities set forth in K.S.A. 72-3218(c).

### Needs Assessment

Each year, the board shall conduct an assessment of the educational needs of each attendance center in the district. Such assessment shall be published on the school district's website. Information obtained from the needs assessment shall be used by the board when approving the budget of the school district to ensure improvement in student academic performance.

The board shall annually review state assessment results and, as part of such review, shall document the following:

- The barriers that must be overcome to have all students achieve proficiency above level 2 for grade level academic expectations on such assessments;
- Any budget actions, including, but not limited to, recommendations on reallocation of resources that should be taken to address and remove such barriers; and
- The amount of time the board estimates it will take for all students to achieve proficiency above level 2 for grade level academic expectations on the state assessments if such budget actions are implemented.

The board shall also prepare a summary of the budget. The budget, the summary of the proposed budget, the needs assessment, and the state assessment documentation shall be on file at the administrative offices of the school district and available on the school district's website. Notice of the hearing on the budget shall include a statement that the budget(s), the summary of the proposed budget, the needs assessment, and state assessment documentation is on file at the administrative offices of the district and available on the school district's website.

Approved:

KASB Recommendation - 4/07; 6/22