

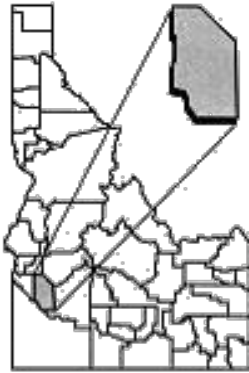
ORGANIZATION



ORGANIZATION

DISTRICT AND ADMINISTRATION

The Independent School District of Boise City is the second largest of Idaho’s school districts, covering 456 square miles in the eastern portion of Ada County and serving the populations of Boise and Garden City. The District educates approximately 25,500 students in preschool through grade 12. The District currently has 46 schools: 33 elementary schools (grades K-6), 8 junior high schools, and 5 high schools (including one alternative secondary school). The District also includes: a Professional Technical Educational Center, a preschool center, language academy for secondary students new to the country, and a math and science center located at Riverglen Junior High for students to attend. During the 2009-10 school year, the District leased a school that was previously operated by a District sponsored charter school. The Hidden Springs charter school decided to revoke their charter and the District worked with personnel and patrons to continue to provide educational services to approximately 460 students that attended the charter school. The District has leased the school, and will offer the “Harbor Method” of instruction in the new leased building. The Harbor method of instruction is offered in another elementary school within the District. All school sites offer a wide range of programs and services for students. These services include vocational and college preparatory classes.



Ada County

The District is making a major contribution to the area’s economy by providing full-time and part-time jobs for approximately 3,000 people. About 58% of the jobs require university degrees and certification from the State Board of Education. The other 42% of the positions are classified according to the skills required; classified positions do not generally require university degrees or certification from the State Board of Education. The Independent School District of Boise City is an equal opportunity employer and actively recruits teachers from universities throughout the nation.

The Independent School District of Boise City was chartered by the Idaho Territorial Legislature in 1881 and is the second oldest District in the State of Idaho. Idaho Code section 33-301 states that each school district when validly organized is declared a body corporate, and in its corporate capacity may sue and be sued and may acquire, hold and convey real and personal property necessary to its establishment, extension and its existence. The District has the authority to issue negotiable coupon bonds and incur such other debt in the amounts provided by law. Each Idaho district is a political subdivision of the State of Idaho.

The Trustees of the Independent School District of Boise City are elected representatives. Individual members have no authority to act on their own, but meet as a board in formal sessions. The Board’s primary functions are to establish policies for the District, to oversee the property, facilities and financial affairs of the District and to appoint the District’s chief executive office and superintendent. The Board is comprised of seven citizens who are elected by the patrons within the District’s boundaries.

Trustee	Position	Year Elected
A. J. Balukoff	President	1997
Derick O’Neill	Vice President	2007
Rory Jones	Trustee	1986
Janet Orndorff	Trustee	1990
Beatrice Black	Trustee	1992
Nancy Gregory	Trustee	2002
Dr. Phil Kelly	Trustee	2006



These members serve at large, without pay, in overlapping terms of six years. The Board is committed to a policy of public involvement. School community groups, task forces and other organizations give patrons the opportunity to help guide the decision making process.

Regular meetings of the Board of Trustees are held the second and fourth Monday of the month at 7:30 p.m. and at 5:30 p.m. at the District Service Center. Special meetings are also called when necessary. All regular meetings are open to the public.

State law permits the Board to go into executive session to discuss personnel, negotiations, property or legal matters. With the exception of placing an employee on probation, no vote may be taken in executive session.



Board agendas are posted in accordance with Idaho Code at least 48 hours before a regular meeting and 24 hours before a special meeting. Local news media are notified of every meeting.

The following is an organizational chart for Boise School District current as of June 2009

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BOISE SCHOOL DISTRICT STUDENTS, COMMUNITY AND STAFF

Clerk of the Board
Karen Fox

BOARD OF TRUSTEES

Legal / Audit Services

SUPERINTENDENT
Dr. Stan Olson

Operations
Dr. Peter Bailey

Curriculum and Instruction
Dr. Don Coberly

EXECUTIVE DIRECTORS
Director Interface / Evaluation
Innovation and New Initiatives
Negotiations / Strategic Plan Oversight

Budget / Business Services
Community Education
District Safety and Security
Facilities and Operations
Food Services
Public Affairs / Information
Safety and Security
Transportation / Boundaries
Information Technology

Child Care Services
Curriculum Development / Instruction
Enrollment Analysis / Oversight
Gifted and Talented Education
Music-New Initiatives
Professional Technical/Alternative Ed
Research and Assessment
School Improvement
State Department / State Board Liaison

Area Director

Boise	Borah	Capital	Timberline
Matt Kobe	Dr. Bonnie Gallant	Mike Cunningham	Coby Dennis
Athletics Physical Education Community Liaison Activities	Madison ECSE Marion Prichett Special Education Title VI-B Fed Funds	ELL / Title I Federal Programs Language Acad. TVMSC University Liaison	BASE Counseling Services Frank Church Health Services Victory Academy

Chief Information Officer / Testing & Technology Administrator
Dr. Steve Tyree

Data Systems Management
Instructional Technology
New Program Facilitation
Technology Infrastructure

Human Resources Director
Blas Telleria

Benefits / Employment · Compliance · District Service Center · Risk Management

Professional Development / School Leadership Administrator
Dr. Stacie Curry

Administrative Leadership Training
AVID
Induction / Peer Assistance
Professional / School Leadership

Budget Finance Manager
Nancy Landon

Accounting / Purchasing
Budget Development
Payroll / Switchboard

Director Responsibilities Include:

Instructional Services	Responsibilities	Special Education
Curriculum Implementation Instructional Leadership Scheduling School Improvement Goals Staff Evaluation / Hiring Student Accountability, Assessment, and Discipline	Admin. Supervision / Evaluation Budgeting Facilities Hearing Officer New Program Development Parent/Patron/Student Involvement Policy Review Visitations / Staffing / Safety	Curriculum Development Evaluation Special Education Staff IEP Reviews MDT Support Needs Assessment Records Processing State and Federal Audits Student Hearings



FUND STRUCTURE

The District uses funds to report its financial position and the results of its operations. A fund is a separate fiscal and accounting entity with a self-balancing set of accounts. Generally Accepted Accounting Principles (GAAP) defines and classifies funds to be used by governmental entities. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain activities. The District primarily uses governmental funds.

Most of the District's general activities use governmental funds. The largest of these funds is the General Fund. It is the general operating fund of the District. It accounts for all general activities of the District not accounted for in other governmental funds. The other funds include the collection and disbursement of earmarked monies (Special Revenue Funds), the acquisition or construction of general fixed assets (Capital Project Fund), and the servicing of general long-term debt (Debt Service Fund).

The District also uses fiduciary funds for assets held on behalf of outside parties or on behalf of other funds within the District. Agency funds are used for assets that the District holds temporarily on behalf of others as their agent (i.e. student body funds). Fiduciary funds do not require formal approval, and it is not part of the budget document. Permanent Funds are used for assets and resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the District. The District does not have any Permanent Funds. All restricted donations are managed by the Boise Public Schools Foundation.

A complete listing of the District's funds and their descriptions is included in the beginning of the financial portion of this document.

CLASSIFICATION OF REVENUE AND EXPENDITURES

The State Department of Education has adopted budget expenditure and revenue categories for use by school districts. The only deviations are those necessary to conform to Idaho statutes. The manual for Idaho school districts is the Idaho Financial Accounting Reporting Management System (IFARMS).

Revenues of school districts are classified by fund and structure. The following is a list of the five main revenue source categories with examples of the type of revenue within each source:

Local	General Maintenance and Operations property tax levy; earnings on investments
Intermediate	County money distributed to the school district
State	State education support; State driver education, State lottery proceeds
Federal	Food service, special education, Title I-Disadvantaged, Drug Free Schools, Carl Perkins
Other	Bond proceeds; sale of assets

Expenditures are classified into five major functions. Each of the five major functions is further classified into sub-programs and expenditure objects.

The following discussion defines the expenditure function and provides examples of the type of program expenditures within each function.

Instruction - 500 - This expenditure function concerns program areas of regular school programs. Each program can be sub-classified further based upon the individual school district needs. Expenditures for each program may be broken down further by object to reflect expenditures for salaries, benefits, purchased services, supplies and materials, and capital outlay.

Support Services - 600 - This expenditure function concerns program areas of pupil support, staff support, general administration, school administration, business administration, maintenance operations and transportation services. Each program can be sub-classified further based upon individual school district needs. Program expenditures are broken down further by object to reflect expenditures for salaries, benefits, purchased services, supplies and materials, and capital outlay.



Non-Instructional Services - 700 - This expenditure function concerns program areas of food service and community service programs. These program expenditures may be accounted for as part of the School District general fund or may be treated as an individual fund with sub- classifications and various codes.

Facility Acquisition Services - 800 - Expenditures for this function reflect planning, acquiring land for buildings, building remodeling, building construction, additions to buildings, and improving landscaping sites.

Other Services - 900 - This classification provides for transactions and activities often necessary for budgeting debt service, fund transfers, and contingency reserve.

The five functions can be applied (with certain limitations) to any fund.

BUDGET BASIS FOR MEASURING REVENUES AND EXPENDITURES

Budgets for governmental fund types are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus also known as modified accrual basis of accounting. Financial statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

All governmental fund types and agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “Available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Four types of revenues are susceptible to accrual: property taxes, state and federal assistance, and interest revenue.

The District considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

Encumbrance accounting is employed in governmental funds. Purchase orders, contracts, and other commitments for the expenditure of funds are considered to be encumbrances for budgeting control purposes during the year. Outstanding encumbrances at year-end do not constitute expenditures and are either charged to an appropriation the following year or the contractual commitment is canceled. The District’s fiscal year is July 1 to June 30.

The District also follows GASB 34, which requires that financial statements also be presented on a government wide basis using the full accrual method. The primary role of funds in this reporting model is to demonstrate fiscal accountability. As part of this full accrual reporting the District has also implemented GASB 45, which requires public entities to report their costs and obligations pertaining to Other Post Employment Benefits (OPEB) of current and future retired employees much like they now report pension obligations. These post employment benefits include medical, dental, vision and life insurance costs. These costs must be recognized as a current cost during the working years of an employee. The district contracted with a local actuarial to determine the long term liability. The estimated net OPEB requirements of GASB 45 were implemented in fiscal year 2007-08. The total estimated obligation as of June 30, 2009 is \$1,680,000.

Fund Balance accounts for governmental funds are divided into reserved and unreserved categories:



Reserve accounts - Reserve fund balance accounts consist of portions of fund balance that are either legally restricted to a specific future use and are not available for appropriation or expenditure.

Unreserved accounts - Unreserved fund balance accounts are subdivided into “Designated” and “Undesignated” accounts.

Unreserved, Designated - Account is used to set aside financial resources for specific purposes. These accounts reflect tentative management plans for future financial resource use.

Unreserved, Undesignated - Account may be used as expendable available financial resources. The District has a Board Policy that requires a minimum of 1% of the total General Fund revenues be set aside for unanticipated expenditures and shortage in revenue collections. The Board also requires a minimum of 5.5% of the total General Fund revenues be set aside for protection of the long-term cash flow needs of the District.

PROCEDURES AND REGULATIONS

BUDGET PREPARATION AND HEARING (IDAHO CODE 33-402, 33-801, 63-802A)

Not later than April 30 of each year the District must set and notify the County Clerk of the date, time and place of its public budget hearing.

No later than 28 days prior to the annual meeting, the Board of Trustees shall have prepared a budget in the form prescribed by the Superintendent of Public Instruction and shall have called or caused a public hearing on the budget to be held.

A copy of the budget must be available for examination by the public from the time the notice is given until the date of the hearing. The copy must be available at all reasonable times in the administrative offices of the school district or at the office of the Clerk of the District.

Notice of the budget hearing must be posted and published as prescribed in Idaho Code 33-402. Such notice shall include a summary statement of the budget for the ensuing year. The statement shall be in such form as the State Superintendent of Public Instruction shall prescribe. It must show the amounts budgeted for all major classifications of income and expenditures, with total amounts budgeted for salary and wage expenditures in each classification shown separately. The statement shall also show amounts budgeted for the current and ensuing years and shall show amounts expended for the two previous years for the same classifications for purposes of comparison.

The purpose of the budget hearing is to provide district patrons an opportunity to express their opinions to the Board. District patrons do not actually vote on the budget at the hearing. However, if the budget requires a levy in excess of that allowed by statute for maintenance and operation, an election on the levy question is required.

The Idaho Legislature passed legislation in 2009 to allow Idaho school districts to declare a “financial emergency”. The purpose of declaring a financial emergency is to allow a District to issue renewable contracts as defined in Idaho Code 33-515 for an amount that is less than the previous year. This reduction could be in overall salary or salary could be reduced because of fewer work days.

The law requires that a number of factors must be met in order for this declaration to occur, including requiring that districts expend their fund balance down to 5.5 % of expenditures. The qualifying factors are identified in Idaho Code 33-522. The Board of Trustees must declare the financial emergency and then hold due process hearings if the District intends to reduce salary. The District is still required to hold a public hearing on the budget as set forth in Idaho Code 33-402. A financial emergency can only be declared for one year at a time, thus allowing the Board of Trustees to reopen the salary portion of the negotiated agreement. In order to declare a financial emergency for a second year, the District must then meet the conditions set forth in Idaho Code in the second year.



CERTIFICATION OF LEVIES (IDAHO CODE 33-802, 33-804, 33-805, 33-807, 33-1103, 63-805)

On the Thursday prior to the second Monday of September in each year, the Board of Trustees shall certify to the board of county commissioners the amount of revenue that must be raised by local taxes. A copy of the budget that was adopted at the public hearing shall be submitted with the tax certification form. The certification must be made in dollars and, with the exception of emergency levies, shall reflect the same dollar amounts of general maintenance and operation or supplemental levy revenues as approved within the adopted budget. Regardless of the dollar amount certified by the District, the county commissioners cannot authorize a levy that will raise more dollars than the amount certified, even though such percentage does not reach the maximum allowed by law and/or special election.

ADJUSTMENTS TO APPROVED BUDGET (IDAHO CODE 33-701)

The budget is a plan based on a variety of assumptions and estimates. Rarely, if ever, will the budget actually agree to the final expenditures. It may be necessary for the Board of Trustees to adjust the approved budget during the fiscal year. Such adjustments may result from an increase in revenue or because of an emergency, which requires a change in expenditures. The Board is authorized to periodically review the School District budget and to make appropriate adjustments. However, Idaho Code specifically prohibits adjustments in revenue derived from general and supplemental maintenance and operation levies.

Budget modifications can be made throughout the year to reflect the changes in revenue from sources such as federal funds, state foundation program support, and local program changes. The Board of Trustees approves all budget modifications.

The Executive Director is authorized to approve transfers among expenditure categories up to \$50,000. The Board of Trustees must approve transfers greater than \$50,000.

CAPITAL BUDGETING

Boise School District engaged in a district-wide planning process from August, 2004 to December, 2005 to develop a Long-Range Facilities Master Plan for elementary, junior high, and senior high schools.

The goal of this district-wide effort was to determine appropriate levels of school improvements that would be conducive to efficient and effective learning, teaching, and community activities. To meet this goal, school buildings would need to:

Provide appropriate, attractive spaces for education, administration, and community uses with flexibility to meet the needs of new initiatives, meet all health and safety codes as well as comply with federal and local mandates; implement improvements that will extend the life of the buildings.

The Long-Range Facilities Master Plan was based on factors such as projected enrollment, educational framework, condition of facilities, community values and input, cost and funding opportunities.

The Long-Range Facilities Master Planning Process was based on a methodology for a practical and fair way to prioritize work that needs to be done. The final process required that recommendations be submitted to the Board of Trustees for prioritization of order in which the schools would be built or renovated. As part of this process, school boundaries were changed in most all parts of the community. The final report is updated annually by District Administrators as projects are completed.

The final report which included a number of recommendations was approved by the Board of Trustees in December, 2005. Based on the variables of demographics, enrollment, class size, and building conditions, five main classifications of modernization of facilities were developed: New Construction, Renovation, Renovation/Addition, Replacement, and General Maintenance. As a part of the process of proposing actions for facilities, a demographic review was conducted along with scoping studies. The District then worked with the Facilities Steering Committee, patrons, District personnel and the Board to develop the first "phase" of the master plan. The entire report can be viewed online at www.BoiseSchools.org.



The first phase identifies facilities that meet criteria as established by the guiding principals. Although there are facilities not identified in the first phase of implementation, this master plan does address the “macro” recommendation of all schools for future consideration.

The facilities that are scheduled for implementation create opportunity for improved facilities, community partnerships, infrastructure reduction, and adjustments to demographic conditions of the future, capitalization of unused or not utilized District property, and adaptation to today and future standards of educational facilities. Another consideration was to create an effective first phase implementation plan that would not raise the current property tax rate.

On January 9, 2006 the Board of Trustees unanimously voted to approve a March 14, 2006 bond measure that allowed for the implementation of the first phase of the facility master plan. The \$94 million dollar bond issue received strong community support, with an overall approval rate of 70.45%.

The District moved forward with a number of bond projects associated with phase one of the Facility Master Plan, and at the same time continues maintenance on buildings in the District with plant facility dollars. These improvements include roof replacements, site improvements, major maintenance, remodeling and paving projects. All bond proceeds were expended in FY 2008-09. In addition to the \$94 million in bond proceeds, the District also generated an additional \$6.8 million in interest proceeds. These interest dollars were utilized on completing the projects identified in Phase 1 of the Facility Master Plan.

The projects to be completed under the Phase I of the Facility Master Plan include the remodel of Lowell and Roosevelt Elementary Schools, and maintenance work at Borah and Capital High Schools. The District will be opening two new schools this year, East Junior High and Whitney Elementary. Both projects were rebuilds of old buildings. East Junior High was relocated to a new site. The District also will be opening a new gym at North Junior High in October 2009.

During FY 2008-09, the District budgeted \$950,000 in general fund dollars to improve athletic facilities. Those dollars were used to improve ball fields at Borah and Capital High Schools. In addition to the ball field improvements, the District also contracted to have new locker room facilities constructed at Hillside Junior High. This work will continue during the summer of 2009. Due to budget constraints, the District did not budget general fund athletic facility improvement dollars in the FY 2009-10.

District administrators meet each year to discuss District projects which are considered to be top priority. Some of the projects identified for plant facility maintenance in 2009-10 include seismic work at Boise High, window replacement at Washington Elementary, roof replacement at Whittier Elementary, ADA compliance work at Garfield Elementary and a number of smaller projects.

Principals also submit capital improvement requests to their Area Director for review and possible approval. Additional information concerning capital budgeting is presented in the Information Section of this budget document.

BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

Formal budgetary integration is employed as a management control device during the year for all funds. Legal budgetary control is established based upon total revenues and expenditures.

Every dollar of expenditure included in the budget is assigned to a “Budget Officer”. This person may be a general administrator, department administrator, building level administrator, or other staff member. Each budget officer is responsible to operate his/her program within the limits of his/her adopted budgets.

The budgetary control system within the District’s financial management system requires that expenditure requests include a valid budget account number in order to be processed. In addition, the expenditure will not be processed by the system unless it is within the approved and available budget amount.



Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in all governmental funds.

The District's financial system provides on-line access to all Budget Officers daily. The information details the expenditures, outstanding purchase orders and remaining budget balances. Budget Officers use this information to review and manage dollars under their control.

BUDGET FORMAT

The budget for the fiscal year 2009-10 has been prepared in accordance with the Idaho Financial Accounting Reporting Management System (IFARMS); this system is designed to:

- Provide for statewide uniformity in budgeting, accounting, and reporting
- Provide a system for each district to demonstrate prudent use of its resources
- Provide a means of compliance with state and national standards and with principles of governmental accounting
- Provide accountability for educational programs

Revenues and expenditures are reported by fund as defined by IFARMS; each fund is a self-balancing set of accounts that includes all cash, financial resources, related liabilities and fund equity. An explanation of purpose is provided for each fund.

Expenditures are budgeted by program and by object of expenditure. The programs describe a plan of activities or tasks to accomplish a predetermined set of objectives; the program defines "why" expenditures will be made i.e. to support an elementary program. The object classification describes "what" goods or services are to be purchased; i.e. salaries or supplies. The objects of expenditure are defined as follows:

Salaries - The gross amount paid to employees for full-time, part-time and substitute work.

Employee Benefits - The amounts paid by the District, on behalf of the employee, for fringe benefits, which the District is required to pay by law, contract or Board policy. Portions of the benefits are insurance premiums paid for the employee, which include health, dental, vision and life insurance. The cost of these benefits varies depending on the number of employees. Other benefits are based on a percentage of the employee's salary. These include Social Security, Public Employees Retirement, Worker Compensation and Unemployment.

Purchased Services – The amounts paid for professional, technical, and property services are provided by individuals, organizations, private businesses, and public agencies. Persons or firms with specialized skills or knowledge perform these professional and technical services. Services are purchased to operate, repair, maintain or rent facilities for the District. This category includes student transportation and District utility costs.

Supplies and Materials – The amounts paid for the purchase of materials are considered expendable or consumable. This category includes purchases of minor equipment.

Capital Objects – Items of a permanent or lasting nature, which have met the District's capitalization policy and are to be recorded as fixed assets.

Debt Retirement – Redemption of outstanding bonds and the payment of interest on bonds and other financing instruments.

Insurance and Judgments – The amounts expended for property, liability, and fidelity insurance.

Transfers and Contingency – This category provides for the transfer of assets from one fund to another and for a budgetary contingency.



BUDGET DEVELOPMENT / PRESENTATION

The development, review, and consideration of the budget were completed with a detailed review of every revenue and expenditure within the District. Information on each of the fund budgets is provided in the financial portion of this document.

Preparation of the 2009-10 General Fund Budget was completed through a collaborative effort of the Boise School District Board of Trustees, District administration, principals, and staff members, as well as opportunities for public input from members of our community. The issues and needs raised during this budget development process can be found throughout the 2009-10 General Fund Budget. Our budget development contains three major components:

- Planning** Review of the strategic plan, requests from principals, and requests from budget officers
- Preparation** All budget requests are compiled, benefits are determined and experience and education costs are calculated. The District then waits for the Legislature to appropriate the public school funding for the year. The budget committee meets to work towards a balanced budget and public work sessions are held.
- Adoption** A public hearing is held and the budget is submitted to the Board for approval. Following Board approval, budget officers are notified and spending authority is given as of July 1.

The 2009 Legislative Session was the second longest in State history. This resulted in prolonging the budget development process. As with most states, the Idaho legislature was dealing with lower than anticipated revenues and trying to determine statewide budget reductions. These reductions included cuts to public education and the Boise School District. The District budget committee started in early November anticipating reductions to funding. This allowed the District to develop a number of scenarios to reduce revenue and expenses.

In addition to the State revenue uncertainty, the legislature also needed to develop spending strategies for the federal stimulus money. This money was appropriated in February 2009 by the US Congress. This money was a life saver to public education in Idaho. The State of Idaho used \$145 million dollars to offset possible cuts to education. Even with this infusion of money to public education, the State still reduced the overall funding statewide for public education. The reduction was approximately \$60 million dollars which resulted in \$6 million less dollars for the Boise School District.

The budget planning process included forecasting for the next two to three years in anticipation of flat or negative revenue growth. The District has continued to develop strategies to make certain that the District can maintain the highest level of service to our students and patrons as the State continues to experience revenue declines. Possible cost saving measures include reduced working days, freeze on salaries, program adjustments and delaying maintenance projects.

This budget document and annual financial report is designed as an operating plan to assure fiscal efficiency and effectiveness. This document illustrates the results and intent of the District's pecuniary operations. It is, in addition, a published financial plan, policy document and communications medium.



2009 BUDGET PROCESS CALENDAR

October 2008						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November 2008						
S	M	T	W	T	F	S
30						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

December 2008						
S	M	T	W	T	F	S
	1	2	3	4	5	6
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28	29	30	31			

January 2009						
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February 2009						
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March 2009						
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22	23	24	25	26	27	28
29	30	31				

October 2008
Determine actual salary and FTE's in current fiscal year

November 2008
Send preliminary budgets to principals and District budget officers requesting budget updates

December 2008
Principals return requests with budget updates

January 2009
Budget officers return requests with budget updates

February 2009
Compile preliminary budget without increase or decrease for salary and staff adjustments

March 2009
Salary increases are calculated
Determine increase in benefits
Legislature appropriates school funding
Budget committee meets to work towards a balanced budget

April 2009
Work sessions held to discuss program budgets
Notify County Clerk of public hearing

May 2009
Balanced budget sent to the Board for approval for a public hearing
Advertise budget in accordance with 33-402
Public work session held with Board

June 2009
Notify budget officers of approved budget
Public hearing and formal adoption of budget

July 2009
New fiscal year begins
Spending authority as of July 1st
Submit a copy of the adopted budget to the State Department of Education and other entities as required

April 2009						
S	M	T	W	T	F	S
			1	2	3	4
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May 2009						
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June 2009						
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28	29	30				

July 2009						
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26	27	28	29	30	31	

August 2009						
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30	31					1
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23	24	25	26	27	28	29

September 2009						
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			