

**Annual Budget**  
**School Board Approved: November 21, 2016**

A primary responsibility of the Board is to prepare an annual budget.

The adopted annual school budget is the financial outline of the District's educational program; it is the legal basis for the establishment of tax rates. The annual school budget process is an important function of District operations and should serve as a means to improve communications within the school organization and with the residents of the community.

The Board will provide the Superintendent with guidelines for budget preparation by September 1 of each year.

The Superintendent will be responsible for preparing the annual budget and presenting it to the Board for review and adoption. The Board expects the Superintendent to work closely with staff and stakeholders to assess the needs of the District.

**Legal References**

RSA 32:4, Preparation of Budgets: Estimate of Expenditures and Revenues

RSA 32:5, Budget Preparation

RSA 197:5-a, School meetings and Officers: Budget

NH Code of Administrative Rules – Section Ed. 303.01 (e), Substantive Duties of School Boards, Annual Budget