



## **3110.1: PROGRAM BUDGETING**

The Superintendent or the Superintendent's designee shall develop and publish or otherwise distribute the procedures for the budget development process.

The budget development process, called Program Budgeting, without limitation, shall:

I. Provide for involvement and participation of administrators, staff members, and others interested in the conduct of the business of the District;

II. Provide for a general fund cash reserve of no less than four percent (4%) and no more than sixteen percent (16%) of the anticipated budget of expenditures for the year;

III. Provide in the general fund contingency for unanticipated expenses of no less than one-fifth of one percent (0.2%) and no more than one percent (1%) of the anticipated budget of expenditures for the year;

IV. Provide a tangible, demonstrable connection between assessments of operational curriculum effectiveness and allocation of resources;

V. Provide a rank ordering of program components providing flexibility in budget expansion, reduction, or stabilization based on changing needs or priorities;

VI. Provide for cost-benefit analyses in the decision-making process;

VII. Provide for budget requests or submissions with descriptions that permit evaluation of consequences of funding or non-funding in terms of performance or results;

VIII. Provide for budget requests that compete with each other for funding based upon evaluation of criticality of need and relationship to achievement of curriculum effectiveness; and,

IX. Provide a timetable or schedule for implementation of the budget development process and the preparation of the final budget to be presented to the Board of Education.

Prior to July 1, the Superintendent shall present to the Board of Education the Superintendent's proposed budget for the ensuing school year. The Board of Education shall review the Superintendent's proposed budget and may amend such as it deems advisable.

Prior to adopting the District's budget for the ensuing year, the Board of Education shall publish the proposed budget and conduct a hearing on such as required by law. The Board, after the public hearing, shall adopt the proposed budget (or amend and adopt the budget as amended) and shall cause it to be filed and appropriate tax levies to be set as required by law.

**Date of Adoption**

April 7, 1995

**Date of Revision**

November 16, 1998

July 7, 2008

November 20, 2017

**Related Policies and Rules**

[3110: Preparation of Budget](#)

**Legal Reference**

*Neb. Rev. Stat. §13-501 et seq.* (a/k/a Nebraska Budget Act)

*Neb. Rev. Stat. §13-506*

*Neb. Rev. Stat. §79-1091*