

Business Procedures and Non-Instructional Series
700 Series

REQUIREMENTS OF THE BUDGET DOCUMENT
Code No. 703.3

The budget document must include the following information:

- 1) The estimated amount of income for the several funds from sources other than taxation;
- 2) The amount proposed to be raised by taxation;
- 3) The amount proposed to be expended in each and every fund and for each and every purpose during the ensuing fiscal year;
- 4) A comparison of the amounts proposed to be expended with amounts expended for like purposes during the two preceding years;
- 5) Fully itemized and classified estimates for each particular class of proposed expenditure, showing under separate headings the amounts required, in such manner and form as prescribed by the State Board.

The budget document shall also contain a brief explanatory section to show any program changes for the ensuing year that may be responsible for changes in expenditures.

Adopted: 03/20/2000
Reviewed: 12/21/2020