

Budget Planning

The School Committee appreciates that the Harvard community provides the necessary resources to best serve our students, and we hold ourselves responsible for the appropriate use of those resources.

Budget decisions reflect the attitude and philosophy of those charged with the responsibility for educational decision-making. Therefore, a sound budget development process must be established to ensure that the annual operating budget accurately reflects this school system's goals and objectives.

In the budget planning process for the school system, the School Committee will strive to do the following:

1. Engage in thorough advance planning, with staff and community involvement in order to develop budgets and guide expenditures in a manner that will achieve the greatest educational returns and contributions to the educational program in relation to dollars expended.
2. Establish levels of funding that will provide high-quality education for all our students.
3. Use the appropriate techniques for budget development and management.

The Superintendent will have overall responsibility for budget preparation, including the construction of and adherence to the following budget format process:

- a. Budget guidelines will be developed by the Finance Department disseminated to all cost center managers by the Superintendent with the understanding all "line item" budget requests will include detailed backup that justifies the dollar amount being requested.
- b. The budget development process will also include an annual update of K-12 enrollment projections, an annual update and reprioritization of the Harvard Public Schools Five Year Capital Plan, an analysis of the five year financial plan, including technology and new instructional material.

Reviewed: January 23, 2012

Amended: October 11, 2016