

Note: Pursuant to A.S. 14.12.020, Regional Educational Attendance Areas are maintained by the state. Borough and city school districts are funded through local contributions authorized by the borough assembly or city council and state apportionments based on the amount of local contributions as defined in A.S. 14.17.410. A.S. 14.17.900 requires districts to operate under a balanced budget and provides that the state is not responsible for the debts of school districts.

The School Board shall establish and maintain a balanced budget. The School Board shall adopt an annual budget which is compatible with the district's mission, vision, strategic plan, and Board goals and objectives.

(cf. 0200 - Goals for the School District)
(cf. 3460 - Financial Reports and Accountability)

The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. The Board shall take public input prior to the adoption of the budget or a revised budget. A public hearing shall be held prior to the adoption of the budget or a revised budget.

Note: The following optional paragraph provides for early public input and may be revised as desired.

Public input early in the budget preparation process is encouraged. A budget advisory committee, composed of members of the community and staff, which shall review the proposed budget at regular intervals during its preparation and shall report its findings and recommendations to the School Board, is recommended.

(cf. 1220 - Citizen Advisory Committees)

Legal Reference:

ALASKA STATUTES

- 14.07.030 Powers of state department*
- 14.07.170 Additional powers and duties of state board*
- 14.12.020 Support, management and control*
- 14.14.060 Relationship between borough school district and borough*
- 14.14.065 Relationship between city school district and city*
- 14.17.300 - 14.17.990 Financing of public schools*

ALASKA ADMINISTRATIVE CODE

- 4 AAC 09.006 - 4 AAC 09.050 State Aid*
- 4 AAC 09.110 - 4 AAC 09.990 School Operating Fund*

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