

ANNUAL BUDGET PROCESS: OPPORTUNITIES FOR PUBLIC INPUT

Each year Community High School District 99 is required to develop and adopt an operating budget for the following year. The budget process begins in early Fall and concludes with the formal adoption of the budget by the School Board in September. The School District offers residents several opportunities to provide input and voice opinions throughout the process. The table below lists the tentative schedule of business meetings in which budget topics are typically discussed.

Month	Budget Topic	Description
September	Five-Year Projection of Revenues, Expenditures and Fund Balances.	Estimated resources available for next subsequent fiscal year are reviewed and discussed by School Board.
October	Capital projects.	Needs identified by staff and approved by School Board for next subsequent fiscal year.
November or December	School Board approves Tax Levy.	Formal Board action to adopt Tax Levy Request for next subsequent fiscal year.
December	Public Hearing on Tax Levy Request.	Formal public hearing on next subsequent fiscal year's Tax Levy Request if increase exceeds 5%.
December	Curriculum proposals.	Curriculum proposals, and any related costs elements, are presented and adopted by School Board for next subsequent fiscal year.
January	Mid-year Budget Review.	Review of operating revenues and expenditures compared to budget and prior year's operations through December.
January	Budget parameters established for next Fiscal Year.	Staffing ratios established.
March	Capital project bids awarded.	Capital project bids awarded for next subsequent fiscal year.
April	Third Quarter Budget Review.	Review of operating revenues and expenditures compared to budget and prior year's operations through March.
July	End of Year Budget Review.	Review of operating revenues and expenditures compared to budget and prior year's operations for fiscal year.
July	End of Year Goal Review	Review of current year goals.
August	School Board approves tentative budget.	Following Board action, tentative budget on display at ASC and public libraries.
September	Public hearing at School Board meeting.	Formal public hearing on current year budget.
September	Formal adoption of budget.	Board final action to adopt current year budget.