

procedure

**BOARD OF EDUCATION
SCHOOL DISTRICT OF THE CITY OF ROYAL OAK**

**BUSINESS
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BUDGET

- A. The budget development process shall have a schedule.
- B. As the budget for an upcoming fiscal year is developed, periodic communication regarding progress toward a final recommendation shall occur.
- C. The budget shall be based upon and reflect the FTE's (full-time equivalents) for all professional staff line items as well as clerical, custodial, maintenance, and bus driving positions. Increases in the number of staff positions require the approval of the Board of Education.
- D. Budget development shall occur on a line item detail basis.
- E. The Board of Education shall be provided a line item detail budget.
- F. The Board of Education may review the line item budget in detail.
- G. The budget adopted (appropriation act) shall be at the major function level.
- H. Budget transfers may be made within major function levels. Budget transfers shall be restricted to non-salary and fringe benefit line items.

05/03/99

02/02/01