

3120 A

BUSINESS

Preparation of Budget Document

The organization and content of the budget shall be presented and interpreted to the Board of Education by the Superintendent of Schools, assisted by staff, before it is official for public review.

The budget format shall be in accordance with uniform national and state school accounting, finance and budgetary development practices.

The following information shall be provided:

- (a) Line-by-line comparisons of the current year budget to the previous year.
- (b) Explanation of pertinent changes and adjustments from the previous year.
- (c) Special notations of items involving instructional plans, school plant modifications, and financial changes for the future.

Regulation

adopted: 4/25/67

MINNEAPOLIS BOARD OF EDUCATION  
Minneapolis, Minnesota

revised: 10/9/73

9/9/75

10/30/90