

## Business

### Budget/Budgeting System

A Planned, Program, Budget, Evaluation Systems (PPBES) of budgeting is adopted for use in the Brookfield Public Schools. The budgeting system is to express in financial terms the major programs to be performed by each school, and all programs and activities are to be organized to meet stated goals and objectives. The budgeting system is to be supported by an accounting structure organized and operated on a fund basis with a self-balancing set of accounts.

Planning, programs, budgeting and evaluation comprise the four phases of a PPBES budget. The Board of Education will follow these four phases in working with its budget:

Planning involves identifying district goals and objectives consistent with the policies of the district.

Programs are then devised to meet these goals and objectives with costs and availability of resources as part of the criteria for development.

Budgeting is done on a program basis, reconciling programs with available resources.

Evaluation assesses the attainment of the goals and the use of resources and uses this information to feed back into the cycle at the planning phase.

Legal Reference:           Connecticut General Statutes  
10-222 Appropriations and budget

Policy  
Adopted: 9/16/92

BROOKFIELD PUBLIC SCHOOLS  
Brookfield, Connecticut