

Community School Annual Budget

Ohio Revised Code 3314.032 (C) requires each community school governing authority to adopt an annual budget by Oct. 31 each year.

The law also requires the Ohio Department of Education to develop a format for the required annual budget of all community schools. The budget must include the following:

- Administrative costs for the community school as a whole;
- Instructional services costs for each category of service provided directly to students, compiled and reported in terms of average expenditure per pupil receiving the service;
- The cost of instructional support services provided directly to students, such as services provided by a speech-language pathologist, classroom aide or multimedia aide or librarian;
- The cost of administrative support services, such as the cost of personnel who develop the curriculum and the cost of personnel supervising or coordinating the delivery of the instructional services;
- The cost of support or extracurricular services costs for services directly provided to students;
- The cost of services provided directly to students by non-licensed employees related to support of extracurricular services, such as janitorial services, cafeteria services or services of a sports trainer;
- The cost of administrative services related to support or extracurricular services, such as the cost of any licensed or unlicensed employees that develop, supervise, coordinate or otherwise are involved in administrating or aiding the delivery of services.

Find the Department's revised annual budget format [here](#). Community schools must use this format for their annual budgets.

The budget must align with the current year shown in the school's five-year forecast. It serves as a tool that outlines both the revenues the school expects to receive and the expenditures it expects to make over the current school year. The annual budget and five-year forecast are important tools that help each school's governing authority monitor the financial stability of the school.

The locked Community School Budget includes two tabs — the first tab is the budget. For a description of each function code and object code, refer to the [Five-Year Forecast Guidance](#) or the [Auditor of State's USAS Manual](#).

The Assumptions tab also must be completed and will show the expected: (1) enrollment for all grades served; (2) number of teachers per grade level; (3) number of administrators throughout the school; and (4) all other staff. It also provides a breakdown of expected purchased services and debt owed.

The community school sponsor must upload in Epicenter the adopted community school annual budget by Oct. 31 each year and the board resolution or minutes showing adoption of the annual budget by Dec. 31 of each year.