



Community School Annual Budget Guidance

[Ohio Revised Code 3314.032 \(C\)](#) requires each community school governing authority to adopt an annual budget by Oct. 31 each year. The governing authority of a community school shall be the sole entity responsible for the adoption of the school's annual budget, but the governing authority shall adopt such budget with the assistance of the school's designated fiscal officer.

The annual budget must include:

- 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 engage in administering or aiding the delivery of services.

The Department's annual budget format is available [here](#). Community schools must use this format for their annual budgets.

The budget must align with the data submitted on the school's five-year forecast. 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 must also be completed and include the projected: (1) enrollment for all grades served; (2) number of teachers per grade level; (3) number of administrators throughout the school; and (4) number of other staff. It also requires details of expected purchased services and debt owed.

We request that copies of community school annual budgets are submitted to the Department by November 30.