

## DEFICIT APPROPRIATIONS

It is the policy of the Sunapee School Board to provide all needed services for its special education students but, if it becomes necessary, it will bring forward a deficit appropriation request at the Annual School District Meeting rather than try and recapture unforeseen legally-mandated expenses from the program driven, planned, regular instructional accounts. When there are unexpected out-of-district placements, or an influx of additional special needs students to the district, these are circumstances which cannot be properly budgeted for in March of the preceding year.

The purpose of this policy is two-fold. First, it protects the regular academic program from being reduced to the point of adversely impacting the education of students when these occasions arise, and secondly, it protects the taxpayer from being taxed each year for cases which may arise and then have the surplus money that does not get spent on special needs programs being used for other purposes.

It is not the intent of this policy to indicate that minor deficits should be brought to the district meeting, or that some monies cannot be transferred to cover the over-expenditure from the 1200 account, but in these circumstances where a major sum of money is concerned, this policy will be followed.

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Second Reading & Approval:	March 4, 2003
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