

## **BUDGET PLANNING**

Budget planning for the district will be an integral part of program planning so that the annual operating budget may effectively express and implement all programs and activities of the school system. Budget planning will be a year-round process involving broad participation by administrators, supervisors, teachers, other personnel throughout the school system, citizens and citizen groups.

The business manager will have overall responsibility for budget preparation, including the construction of, and adherence to a budget calendar. Principals will develop and submit budget requests for their particular schools after seeking the advice and suggestions of staff members.

The budget request will reflect the principal's judgment as to the most effective way to use resources in achieving progress toward educational objectives of the school.

The Board will give careful consideration to budget requests, review allocations for fairness and their consistency with educational priorities of the school system.