

**BUDGET PLANNING/ADOPTION PROCEDURES**

The Director responsible for Business Services shall be responsible for developing the district-wide budget in cooperation with school district directors and as supervised by the Superintendent of Schools. The development process should include budget forecasting and modeling, setting fiscal parameters, collecting and amassing information, budget presentation and administration. Building principals and program administrators will develop budgets within the parameters established by the district and with substantial involvement of site/program representatives.

The Director responsible for Business Services and his/her staff shall be available as a resource to those contributing to budget development.

The presentation of the budget should include a budget calendar which provides for the review of the various phases of the budget document. This budget calendar shall designate time adequate for analysis, reporting, School Board review, public hearing(s), the date of final budget approval and the date for certifying the tax levy. The budget calendar shall also note appropriate statutory and posting/notice requirements.

APPROVED: August, 1965

REVISED: February 10, 1998  
March 24, 2003