

## BUDGET PLANNING

Budget planning for the Cooperative 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 Cooperative, citizens and citizen groups to ensure that the annual operating budget supports the resources necessary for effective programming at all sights.

The Director, in cooperation with the Business Manager, will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar. Lead teachers will coordinate and submit budget requests for their particular program needs.

Policy Adopted: February 17, 1999  
Revised: June 19, 2014