

---

PROCESS FOR BUDGET DEVELOPMENT

The Superintendent is charged with annually developing a tentative budget to be submitted to the Board of Education for its consideration and modification. By December 1 of each year a proposed budget calendar will be presented to the Board. In preparing the tentative budget the Superintendent is charged with providing opportunities for staff and community input in developing the budget. The Superintendent will provide to the Board of Education and/or Budget Committee pertinent financial forecasting information commencing in February of each school year. Such reports are to include but not be limited to revenue, disbursement and fund balance projections.