

BUDGET PLANNING

Budget planning for the Columbia Local School 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 district. Budget planning will be a year-round process involving broad participation by administrators, teachers, and other personnel throughout the school district.

Although the immediate concern will be the ensuing fiscal year, budget projections should be prepared for at least three years beyond the one currently under consideration. Budget planning will be related to the district's goals, objectives and programs. The policy of the Board will be to follow the planned projections as closely as possible.

The budget will reflect in detail the educational programs previously approved. Any changes or alterations in programs will have been approved by vote of the Board.

The budget will be prepared by January 1 of each year and will cover the period from July 1 to June 30 of the succeeding year.

Adopted: September, 1987

CROSS REFS.: AE, School District Goals and Objectives