

**Financial Management**  
**BUDGET AND PROGRAM PLANNING**

The Board of Trustees shall prepare and publish a budget for the Lake Pend Oreille School District #84 as required by law.

The annual budget is evidence of the Board's commitment to the objectives of the instructional programs. The budget supports the immediate and long-range goals and established priorities within all areas, instructional, non-instructional and administrative programs.

Prior to presentation of the proposed budget for adoption, the Superintendent shall prepare, for the Board's consideration, recommendations (with supporting documentation) which shall be designed to meet the needs of students within the limits of anticipated revenues.

Program planning and budget development shall provide for staff participation and the sharing of information with patrons prior to action by the Board. To that end, LPOEA (Lake Pend Oreille Education Association) will actively participate in an inclusive budget process that shall include the LPOEA President/designee and elementary and secondary representation. This process shall also include representation from classified and administration components. The Chief Financial and Operations Officer shall advise the President of LPOEA as to any material changes in revenue or expenditures.

Previous Policy: 600 & 604.19

Legal Reference: I.C. § 33-801 School district budget

Policy History:

Adopted on: March 14, 2005

Revised on: August 23, 2011

June 13, 2017