Budget process

Strategic Planning committee evaluates existing Strategic Plan to determine if changes are necessary

Changes? → **Yes** → Update Strategic Plan

No ↓

Update Strategic Plan ↓

Present to Executive Board, and obtain Board of Directors approval

Committees and staff liaisons plan **what** to do to satisfy each respective strategic plan objective, building on any prior work

Staff liaisons plan **how** to accomplish what to do to satisfy each respective strategic plan objective item

- Develop scope of work
- Gather costs
- Identify stakeholders and benefits of program

Staff creates 3-year program plans (aka decision packages); documents detailed costs, stakeholders and benefits of DP to be considered via budget process

Leadership team reviews decision packages and proposed programs

Budget & Finance Committee establishes revenue projections based on projected market conditions, evaluates all costs of DP's, and considers.

Budget & Finance Committee may ask staff to find another way to accomplish DP's at a lower cost. Committee may also approve unbalanced budget (allow funding from general fund), or recommend a dues increase.

Budget & Finance Committee approves the budget and recommends approval by Executive Board committee

Board of Directors considers request for dues increase, may ask for clarifying information. By vote, may or may not approve budget with dues increase.

Yes ↑

Executive Board considers Budget & Finance recommendations, obtains any clarifying information from staff, may make changes, and votes to approve the budget.

Dues increase? → **No** → **Budget is approved**

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