

Business Procedures and Non-Instructional Series
700 Series

PLANNING THE BUDGET
Code No. 703.1

Planning the budget document shall be a continuous process and shall involve long-term thought, study, and deliberation by the superintendent of schools, the Board of Directors, the administrative staff, the faculty, and the citizens of the school district.

Planning shall be done in three (3) major phases:

- 1) Assessment of the educational program and its impact upon the budget;
- 2) Assessment of the district's estimated income;
- 3) Assessment of the district's estimated expenditures.

Legal Reference: Chapters 8; 24; 298; 442

Adopted: 04/12/1987
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