

Series 800 – Business Procedures

Policy Title: PLANNING THE BUDGET

Policy Code No. 801.1

The planning of 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.

The planning shall include the following three phases:

1. The educational program and its impact upon the budget.
2. The estimated revenue.
3. The estimated expenditures.

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Legal Ref.: Iowa Code §§ 24, 257, 297, 298.

Cross Ref.: