## **Planning the Budget**

The planning of the budget shall be a continuous process and shall involve long-term thought, study, and deliberation by the Superintendent, the Board of Education, the administrative staff, and the residents of the School District.

The planning shall include the following considerations:

- 1. The educational program and its impact on the budget.
- 2. The estimated revenues.
- 3. The estimated expenditures.

Adopted: April 13, 1987 Reviewed: January 25, 2012 Revised: September 18, 2017 Revised: February 13, 2023