

**Policy: DBC**

## **BUDGET PLANNING**

The proposed budget must be presented to the Board of Directors in sufficient time for publication, hearings and final adoption prior to presentation to the voters. The Superintendent is charged with the responsibility for developing and implementing a budget calendar. The budget calendar will include deadlines, work schedules, a summary of the procedures to be followed in developing the budget, and a description of the responsibilities of the District administrators during the budget process.

Although the District is required to budget only for a 12-month period of time (the fiscal year beginning July 1 and ending June 30 the following year), the Board encourages long-range planning for maintenance, capital improvements, vehicle replacement, equipment, and improvement of educational programming in order to make the most efficient use of available resources and anticipate future budgetary needs.

Adopted: August 20, 2004