## **Business Procedures**

## Series 800

Policy Title	Planning the Budget	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. Assessment of the educational program and its impact upon the budget.
- 2. Assessment of the estimated income.
- 3. Assessment of the estimated expenditures.

Adopted 8/25/75 Revised 7/10/89 Reviewed 8/21/00 Reviewed 6/21/04 Reviewed 5/17/10 Reviewed 7/15/13 Reviewed 5/16/16 Reviewed 6/17/19 Legal Reference: (Code of Iowa) Chapters 8, 24, 298, 422