

## **BUDGET PLANNING, PREPARATION AND SCHEDULES**

The annual adopted budget is a legal document required by law. It is the responsibility of the Superintendent to involve appropriate members of the district in the budget planning process.

Based upon the educational plan as approved by the Board, estimates of the appropriations needed to finance the educational program will be made. These budgetary estimates will then be summarized, supported and recommended to the Board by the Superintendent.

The Superintendent will:

- Establish procedures which clearly delegate authority to expend funds within each budget program, establish fiscal accountability for those expenditures, and outline methods of fiscal control.
- Recommend priorities to the Board if needs or requests are in excess of final budget appropriation, with final approval by the Board.

**Adopted: June 3, 1997**  
**Reviewed : 3/12/13**