

## Budget Planning

The annual budget shall be based upon the needs of the district and the reasonable needs of the community in relation to the financial ability of the district to support its schools.

In forming the budget, all expenditure items shall be considered in relationship to the total school program.

Requests for alterations or major items of repair shall be submitted in connection with the annual budget requests and at no other time except in cases of extreme emergency. Emergency requests shall be placed before the board for decision.

The superintendent shall prepare and submit to the board for its approval the proposed allotments of personnel prior to the adoption of the tentative budget.

Each principal shall, with the assistance of his teachers and department heads, prepare an estimate of needs and submit the estimate to the superintendent as determined by the budget.

Policy Adopted: 12/75

Policy Reviewed: 9/1/88

Policy Amended: 2/00