

*Budget Planning*

Budget planning shall be an integral part of program planning so that the budget may effectively express and implement all programs and activities of the school system. The budget shall be designed to reflect the Board's objectives for the education of the children of the District.

The Board directs that the Superintendent include in all ongoing District plans, sufficient information to estimate their financial implications. The Board encourages the Superintendent to utilize committee advice from staff, students, and community in educational planning and budget studies in the manner permitted by Board policies.

Financial plans should be made for the three years in advance and shall serve as the source for preparation of the annual budget document. In addition, wherever changes or administrative emphasis may appear necessary in the near future, the educational plan statement can be used to inform the Board of such matters and to give some indication of future financial implications.