

**BUDGET PLANNING**

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. The educational program and its impact upon the budget.
2. The estimated income.
3. The estimated expenditures.

DATE OF ADOPTION: January 14, 1981

DATE OF REVIEW: March 19, 2007

DATE OF REVISION:

MAQUOKETA VALLEY COMMUNITY SCHOOL DISTRICT  
DELHI, IOWA 52223