

PANORAMA COMMUNITY SCHOOL DISTRICT

PLANNING THE BUDGET

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.

Legal Reference: (Code of Iowa)
Chapter 24 (Local Budget)

Cross Reference:

Approved: 9-17-90

Reviewed: 1999, 2002, 2007, 2011

Revised: _____