

## BUDGETING SYSTEM

The Board believes that a program-oriented budgeting system should be used in the development of the annual budget as well as all other phases of the budgeting system. The program-oriented budget should specify the major programs and components of those programs within the District; further, the program shall enable the Board to accurately ascertain the costs of various components of the District's total educational program

The Board charges the Superintendent with the responsibility for development and implementation of such a budgeting system.

[Adoption date: August 6, 1991]