

## ***BUDGET PLANNING***

Budget decisions reflect the attitude and philosophy of those charged with the responsibility for educational decision making. Therefore, a sound budget development process must be established to ensure that the annual operating budget accurately reflects this school system's goals and objectives.

In the budget planning process for the school system, the Franklin School Committee will strive to:

1. Engage in advance planning with staff and community involvement, in order to develop budgets.
2. Guide expenditures in a manner that will achieve the greatest educational returns and the greatest contributions to the educational program in relation to dollars expended.
3. Establish levels of funding that will provide high quality education for all students.
4. Use the best available techniques for budget development and management.

The Superintendent will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar.