

**BOARD OF TRUSTEES  
CARSON CITY SCHOOL DISTRICT**

**POLICY No. 602  
FINANCES**

**BUDGET PREPARATION**

The Board of School Trustees considers the preparation of an annual budget to be one of its most important functions since the budget is the financial reflection of the educational plan for the District. The budget shall be designed to carry out that plan in a thorough and efficient manner and to maintain the facilities and honor the obligations of the District.

Budget planning shall be an integral part of program planning in order that the budget may effectively express and implement all programs and activities of the school system. Budget planning shall be a year-round process involving participation by administrators, supervisors, teachers and other personnel throughout the District.

Reference: NRS 354.596  
Adopted: August 29, 1979  
Reviewed: March 22, 2011