

BUDGET PLANNING

The Superintendent of Schools and the administrative staff shall have the overall responsibility for budget preparation, including the construction of and adherence to a budget calendar. In developing the budget, the Superintendent may seek advice and suggestions from the Board of Education, staff, students and the community. The Board may use district monies to present its annual budget and related information to the voters. It shall not, however, use these funds to promote the budget or to ask for a "yes" vote.

The budget shall be designed to reflect the Board of Education's objectives for the education of the children of the district. It shall be carefully organized and planned to provide adequate accounting for each program expenditure, understanding of the financial needs of anticipated program developments, and be within the financial limitations of the district. To assist in budget and long-range planning, ongoing studies of the district's educational programs will include estimates of the fiscal implications of each program.

All budget documents for distribution to the public will be written in plain language and contain sufficient detail to adequately inform the public regarding estimated revenues, proposed expenditures, transfers to other funds, the amount of fund balance to be retained and spent along with a comparison to the prior year's data, as required by law.

The budget for the ensuing school year shall be thoroughly reviewed by the Board of Education before its presentation to the voters for final adoption.

Ref: Education Law §§1608; 1716; 2554(24); 2590-e(23); 2590-g(21); 2601-a
State Education Department Handbook No. 3 on Budget
Phillips v. Maurer, 67 NY2d 672 (1986)
Appeal of Waitkins, 26 EDR 263 (1986)
Matter of Greenville Taxpayer's Association, 26 EDR 22 (1986)

ADOPTED: 1/12/98