

BUDGET PLANNING

The Superintendent 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. When so directed, staff members shall submit requests for their expenditure needs for the coming year. 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. Changes in the size of the student body, as well as revisions in the educational program, must be carefully considered so that reasonable and accurate estimates can be submitted. 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 as appropriate.

All school staff requiring materials, equipment or supplies shall itemize such requests on standardized budget forms which are designed to comply with the requirements of the uniform system for recording school expenditures developed by the Department of Audit and Control. Since it is hoped that the person requesting equipment or material can be supplied with exactly what is needed and desired, a complete description should be given of all items including the manufacturer's name and address, the address of the local representative, catalogue numbers, quantities, title, author, publisher, edition, and in the case of furniture and equipment, size and other detailed specifications. The price of all items should be the net price after the discount is deducted.

The Superintendent, receiving budget requests, shall review them in detail, add such expenditures as seem necessary, eliminate or postpone the inclusion of those items which seem to be questionable, and endeavor to keep the tentative area-budgets within a justifiable range.

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.

Cross-ref: 1210, Citizens Advisory Committees

Ref: 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)

Adoption date: April 14, 1997

Reviewed & Deemed Sufficient: February 24, 2021