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## BUDGET PLANNING

The school district budget is the operational plan for the educational program. The annual budget development process should serve as a means to improve communications within the school organization and with the residents of the school community.

The Superintendent of Schools, with the assistance of the School Business Official, shall be responsible for preparation of the budget. This shall include developing a budget calendar in accordance with regulation 6110-R, and adhering to that calendar. The budget calendar shall be approved by the Board of Education in advance of the preparation of the district's annual budget.

The budget shall be designed to reflect the Board'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, an understanding of the financial needs of anticipated program developments, and be within the financial limitations of the district, taking into consideration the statutory limits on the tax levy, and the possibility of voters overriding the limit if necessary. 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.

The Superintendent shall submit to the Board his/her proposed budget by January 31<sup>st</sup>. The budget for the ensuing school year shall be thoroughly reviewed by the Board before its presentation to the voters for final adoption.

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 of the prior year's data, as required by law.

A budget hearing shall be held for the purpose of allowing the taxpayers and citizens of the district an opportunity to ask questions and discuss the proposed expenditures of the district.

Cross-ref: 2260, Citizens Advisory Committees

Ref: Education Law §§1608(2)-(4); 1716(2)-(4); 1804(4); 1906(1); 2002(1); 2003(1); 2004(1); 2022(2); 2601-a

*Fiscal Management* (NYSSBA, 1997)

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**BUDGET PLANNING REGULATION**

The budget calendar prepared by the Superintendent of Schools shall include:

- a schedule which sets forth all important meetings and dates, including deadlines for budget proposals from within the district;
- commencement dates and deadlines for certain budgetary tasks such as the estimation of all revenues and income expected to be received by the district;
- events such as the preliminary dates for the Board of Education's consideration of the tentative budget.
- The Superintendent or his/her designee and the Board will hold periodic meetings with the Budget Advisory Committee to elicit advice and counsel on budgetary matters.

As part of the budget planning process, the Superintendent or School Business Official will evaluate:

- the educational philosophy, goals and objectives of the district and their modification where required;
- the district education program and support systems such as transportation and business affairs;
- census and enrollment projections;
- the condition of the physical plant for operation and maintenance needs and new construction;
- debt service schedules;
- estimated revenue from sources other than the property tax, such as state and federal aid.

The Superintendent or designee will annually issue instructions for the appropriation requests. The Superintendent or designee shall compile all requests for appropriations pertaining to:

- Board of Education
- Central Administration
- Business and Finance
- Personnel
- Instruction, Administration and Improvement
- Instruction, teaching
- Instructional media
- Pupil Services
- Transportation
- Community Services

- Facilities
- Capital Projects
- Other items

Adoption Date:           October 18, 2011