

BUDGET PLANNING

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 will contain deadlines for submitting and publicizing the proposed budget, including the dates of Board of Education meetings in which various aspects of the proposed budget shall be reviewed and approved. The budget calendar shall be approved by the Board in advance of the preparation of the district's annual budget.

The budget shall be designed to reflect the Boards 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 districts educational programs will include estimates of the fiscal implications of each program.

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

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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