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## **BUDGET PLANNING**

The Superintendent of Schools, with the assistance of the School Business Official and the Board of Education, shall be responsible for preparation of the 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; 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.

The Board of Education will adopt a Budget Calendar annually, by November 30, setting forth the dates and order of consideration of the budget items. 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 DD 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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