

## BUDGET PLANNING

The Board of Education recognizes that budgeting is a continuous process. In recognition of this, the Board together with the Superintendent of Schools and the School Business Administrator shall, early in the school year, establish a schedule for the completion of various steps in the budget development process. The schedule shall include dates for such activities.

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 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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