

The Superintendent of Schools shall be responsible for preparing a tentative 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 tentative budget will be submitted by the Superintendent to the Board for consideration and modification, taking into consideration the statutory limits on the tax levy, and the possibility of voters overriding the limit if necessary.

The budget shall be designed to reflect the Board of Education's objectives for the education of the children of the district.

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 to the prior year's data, as required by law. The budget for the ensuing school year shall be thoroughly reviewed by the Board before its presentation to the voters for final adoption.

Ref: Education Law §§ 1608; 1716; 1804(4); 1906(1); 2002(1); 2003(1); 2004(1); 2022(2); 2601-a
Fiscal Management (NYSSBA, 1997)

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