

## BUDGET PLANNING AND DEVELOPMENT

Budget planning and development for the district will be an integral part of program planning so that the annual operating budget may effectively express and implement programs and activities of the Kingston School District. Budget planning will be a year-round process involving participation of district-level administrators, principals, directors, coordinators, teachers, and other personnel. The process of budget planning and development should allow for community input and contain numerous opportunities for public information and feedback.

The Superintendent of Schools, with the assistance of the Assistant Superintendent for Business, will have overall responsibility 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, 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 budget for the ensuing school year shall be thoroughly reviewed by the Board before its presentation to the voters for final adoption.

The Board may use district monies to present educational and informational material about the annual budget and related information to the voters. It shall not, however, use these funds to urge voters to cast their ballots in a particular fashion.

Ref: Education Law. 1608(2)-(4); 1716(2)-(4); 1804(4); 1906(1); 2002(1); 2003(1); 2004(1); 2022(2); **2023; 2023-a**; 2601-a;  
*Fiscal Management* (NYSSBA, 1997)

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**Amended – 1<sup>st</sup> Reading: March 21, 2012**

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