

## BUDGET PLANNING AND IMPLEMENTATION

### I. Statement of Policy

Budget planning and development for the Waterville Central School District (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 District. Budget planning will be a year-round process involving participation of Board of Education (the Board) members, District-level administrators, principals, directors, coordinators, teachers, and other personnel. The process of budget planning and development should allow for community input and contain opportunities for public information and feedback.

### II. Duties of the Superintendent

The Superintendent will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar. The budget calendar shall be approved by the Board in advance of the preparation of the District's annual budget.

- A. The Superintendent, shall ensure that the proposed budget guarantees maintenance of fiscal effort in compliance with Title I of the Elementary and Secondary Education Act (as amended) and applicable regulations.
- B. Principals, Directors, Teacher Leaders, and other Supervisors will develop and submit budgets for their particular areas of responsibility after seeking the input priorities of staff members.

### III. 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.

### IV. Budget Requests

The Board will give consideration to budget priorities, and will review allocations for equity and for their alignment with the District's educational priorities. Final approval of the tentative budget to be presented to District voters rests with the Board.

**POLICY**

FISCAL MANAGEMENT

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Waterville Central School District

Legal Ref: NYS Education Law §§1608(2)-(4), 1716(2)-(4), 1804(4), 1906(1), 2002(1), 2003(1), 2004(1), 2022(2); 8 NYCRR 170.2

Adopted: 01/14/97

Revised: 04/07/98, 03/09/10, 12/02/14, 02/13/24