

## **BUDGET PLANNING**

The Berlin Central School District Board of Education recognizes that the budget for the District is a compilation of estimated expenses for a given school year. It is prepared with the best information available at the time. Aside from the increases in the appropriation approved by the Board of Education, the budget sets the upper limit or maximum to be spent in the school year; it does not mandate that the limit be spent.

The Board establishes that the Superintendent of Schools shall be responsible for formulating a tentative budget for the coming school year.

The Board intends to extend itself and the budget making process to members of the community so as to have the benefit of their comments and recommendations in the deliberative process. The Superintendent shall therefore establish such procedures as she/he deems necessary and desirable for involving the District's staff and members of the public in the development of the tentative budget.

The Board shall hold at least one budget workshop meeting for Board members, the purpose of which shall be to develop total expenditures based on the tentative budget submitted by the Superintendent.

At least one public hearing concerning the proposed budget shall be held by the Board, pursuant to State requirements. The time and place for budget hearings and meetings shall be set by the Board.

The Board recognizes that it has the legal authority to expend public money to present the annual budget to the public accompanied by educational and informational materials. Such materials shall be designed to provide the District's voters with data and information about school district operations and programs and the impact of the proposed budget upon such operations and programs. The Board further recognizes that it is without the legal authority to expend public money to disseminate information that is patently designed to exhort the electorate to cast votes in support of a particular position adopted by the Board.

### **References:**

Education Law Sec. 1708,1709,1718,1804, 1903  
Philids v. Maurer. 67 N.Y.2d 672 (1986)