

MOUNT PLEASANT COTTAGE SCHOOL UNION FREE SCHOOL DISTRICT**SUBJECT: BUDGET PLANNING AND DEVELOPMENT**

The budget reflects the educational aims of the Mount Pleasant Cottage School Union Free School District. This means that items placed in the budget should be a direct reflection of the educational aims of the people of the District as determined by the Board of Education. As Chief Executive Officer of the School District, the Superintendent has the basic responsibility for the preparation of the proposed annual budget. However, the budget-making process must involve other administrators and employees. The general procedure to be followed in preparing the proposed annual budget will be:

School Business Official

- 1) The School Business Official shall be responsible for the preparation of the final copy of the proposed budget for presentation to the Board of Education by the Superintendent.
- 2) Although he/she shall not be charged with the assignment of specific items in the budget, unless those items are within the scope of his/her direct responsibility, he/she shall scrutinize each item and offer his/her advice to the Superintendent regarding each item.
- 3) The School Business Official shall be responsible for the assignment of items in the proposed budget to the proper budget category.
- 4) The School Business Official will submit budgetary requests in the categories for which he/she is directly responsible to the Superintendent as outlined in the District's budget planning booklet.

Preparation of Budget

- 1) All budgetary requests from all administrators, and from any other sources, shall be submitted to the Superintendent as outlined in the District's budget planning booklet.
- 2) All budget requests will be carefully reviewed by the Superintendent with the assistance of the School Business Official.
- 3) A draft budget, including a Tax Exemption Report, will be available for Board of Education review by April 1.
- 4) The Board will hold the necessary number of work sessions to discuss the budget proposal with a view to having a Board approved budget available for review by District residents in accordance with time frames as enumerated in law.

(Continued)

Non-Instructional/Business
Operations**SUBJECT: BUDGET PLANNING AND DEVELOPMENT (Cont'd.)**

- 5) A budget hearing must be held not less than seven (7) nor more than fourteen (14) days prior to the Annual District meeting and Election at which the budget vote will occur. The proposed budget must be completed at least seven (7) days prior to the budget hearing at which it is to be presented.
- 6) Copies of the proposed annual operating budget for the succeeding year to be voted upon may be obtained by any District resident, on request, in each District school building during certain designated hours on each day other than a Saturday, Sunday or holiday during the fourteen (14) days immediately preceding the Annual District Meeting and Election.
- 7) All Mount Pleasant Cottage School Union Free School District budgets which are submitted for voter approval must be presented in three (3) components to be voted upon as one (1) proposition: a program component, an administrative component, and a capital component. The law prescribes the types of items to be included in each component and further prescribes that all relevant costs be included in each component.
- 8) Additionally, the District will prepare and append to copies of the proposed budget, a School District Report Card and Property Tax Report Card, pursuant to the Regulations of the Commissioner of Education, referencing measures of academic and fiscal performance. A detailed statement of the total compensation to be paid to various administrators as enumerated in law and/or regulation will also be appended to copies of the proposed Budget.
- 9) All budget documents for distribution to the public will be written in plain language and organized in a manner which best promotes public comprehension of the contents. The documents must be complete and accurate and contain sufficient detail to adequately inform the public regarding such information as mandated by law and/or regulation.

Early Placement of Orders

- 1) Bids may be received and orders placed with suppliers prior to public approval of the budget provided the following clause, or its equivalent, is inserted in requests for bids and all purchase orders:

"Bids received and orders placed on the following year's budget prior to approval of such budget by the voters are subject to the approval of the budget at the annual meeting. In the event of non-approval of the budget by the public, any orders placed will not be binding upon the Mount Pleasant Cottage School Union Free School District."
- 2) It is desirable to have purchase requisitions in such form that upon approval of the budget by the electorate, deliveries can be received and the majority of them completed no later than June 30.