

## Policy Information

### Series 4000 - Non-Instructional/Business Operation

#### Budgetary Process

Policy # 4110, 1.1

## POLICY

2009 4110  
Non-Instructional/Business  
Operations

### **SUBJECT: BUDGET PLANNING AND PREPARATION**

The budget of the BOCES shall be prepared annually for the Board under the supervision of the District Superintendent. By September of each year the Board shall be informed of the budgetary process and shall be presented annually with a budget calendar for its approval. Once approved the budget calendar will be shared with BOCES and others as appropriate.

The budget process is a two-year cycle which involves the preparation, authorization, and administration of the funds necessary to finance the educational and service programs operated for the participating component districts.

The budget calendar shall provide a timeline for the following:

- a. Budget estimates required for Co-Ser preparation.
- b. Estimates of service costs provided to component districts for their planning purposes.
- c. Service cost estimates supporting the tentative budget of expenditures for all program costs, capital costs, and administrative costs for Board review.
- d. A presentation of the administrative costs and service costs at the Annual Meeting as well as all attachments as mandated by law and/or regulation.
- e. Final budget for Board review and adoption after the tentative budgets have been reviewed and the tentative administrative budget has been voted on by the component school boards in accordance with law.

Education Law Sections 1950(2-a) and (4)(b)

Board Approved  
9/16/09

NOTE: Refer also to Policy #4120 -- Budget Development and Adoption

