

The school budget is the legal basis for the establishment of tax rates. It is the legal document which describes the programs to be conducted during a given period of time. And it is the operational plan, stated in financial terms, for the conduct of all programs in the school system. The annual school budget process is an important function of school district operations and should serve as a means to improve communications within the school organization and with the residents of the school community.

Public school budgeting is strongly regulated and controlled by state law and regulations of the State Department of Education.

LEGAL REF.    Educ. Sec. 1716, 1718, 2004, 2007 (3a), 2017 (5),  
                  2021.21, 2022, 2023 & 2024  
                  State Constitution  
                  Op. of Counsel 213 & 226

OTHER REF.    NYS Uniform System of Accounts (Dept. of Audit & Control)