

ANNUAL BUDGET

The school budget is the legal basis for the establishment of the tax levy. It is the official document that describes the programs to be conducted during a given period of time. It is the operational plan, stated in financial terms, for the conduct of all programs in the school system. Proposed expenditures will be summarized by program activity area so that areas of expenditure can be properly and easily identified.

The annual school budget process is important to school district operations and serves as a means to improve communications within the school organization and with the residents of the school community. All budget documents presented to the public will be written in clear, plain language and organized in a manner to best promote the public's understanding of their contents.

Ref: Education Law §§1604; 1708; 1709; 1716-1718; 1804; 1903; 1906; 2021;
2516; 2576; 2590-i
General Municipal Law §36
Hartman, William T., "Participatory Budgeting in High School," *Planning and Changing*, Spring 1989, vol. 20, no. 1.

ADOPTED: 1/12/98