In New York state, local school boards must annually develop a balanced school budget proposal and put it up for a public vote on the third Tuesday in May.

Expenditures = Revenues

- Salaries and Benefits
- Curriculum and Staff Development
- Technology, Books and Supplies
- Facilities Maintenance and Operation
- Transportation
- Debt Service
- State/Federal Aid
- Property Tax Levy
- Miscellaneous Income
- Fund Balance

Governor proposes Executive Budget. District reviews preliminary state aid projections.

By March 1, the District must submit its calculated maximum allowable tax levy under the state’s property tax cap.

Board of Education (BOE) reviews administrative recommendations for budget expenses in various areas such as instruction, transportation, special education, facility, athletics, etc.

By April 1, the New York State Legislature must adopt a state budget. District updates its state aid projection.

The BOE examines fund balance options to supplement revenues if needed.

BOE discussions continue on priority issues; legislative actions affecting revenue and expenditures; impact on instructional programs, staffing, and support operations.

By April 1, the New York State Legislature must adopt a state budget. District updates its state aid projection.

The BOE examines fund balance options to supplement revenues if needed.

BOE adopts school budget proposal.

Annual budget hearing. Budget information is mailed to all voters.

Third Tuesday in May: BUDGET VOTE DAY

Voting on the school district budget is a unique opportunity. It is the only government spending plan on which residents can vote.