Letter: Unfair criticism of school budgets

August 13, 2015

Recent articles about school district audits unfortunately missed some key points about prudent financial practices of school districts ["Commack: Audit criticizes school budgeting," News, Aug. 3, and "District inflated budget cost: State audit flags Plainview-Old Bethpage district," News, Aug. 5].

School districts budget conservatively to ensure there are no disruptions to educational programs due to unexpected expenses, such as storms, unanticipated enrollment increases or court judgments. If districts don't have a sufficient financial cushion to cover unexpected expenses, they will have to seek cuts elsewhere in their budgets.

Audits of school districts suffer from the "Goldilocks syndrome." Schools around the state are chastised for either not having enough in reserve or for having too much. The right amount in reserves depends on the district and its unique circumstances, and ultimately that's the responsibility of school boards to determine, not someone in Albany.

The current projection for budget growth to stay within the tax cap next year is near zero. School districts should set aside funds now in case they will not be able raise new revenue next year. Again, this could avoid potentially severe disruptions to educational programs.

Our association urges all school districts to have a long-range financial plan that sets aside sufficient resources to meet contracted commitments as well as unexpected expenses.

Michael Borges, Albany

Editor's note: The writer is executive director of the New York State Association of School Business Officials.

< back to article