

**SUBJECT: SCHOOL DISTRICT BUDGET HEARING**

The Board of Education will hold an annual budget hearing, in accordance with law, so as to inform, present and listen to District residents a detailed written statement regarding the District's estimated expenditures and revenue for the upcoming school year prior to the budget vote which is taken at the Annual District Meeting and Election.

The budget hearing will be held not less than seven (7) nor more than fourteen (14) days prior to the Annual District Meeting and Election or Special District Meeting at which the budget vote will occur. The proposed budget will be approved for presentation by the Board of Education and a printed version at least seven (7) days prior to the budget hearing at which it is to be presented.

Copies of the proposed annual operating budget for the succeeding year may be obtained by any District resident, on request, in the Superintendent's office from 8 a.m. to 4 p.m. on each day other than a Saturday, Sunday or holiday during the fourteen (14) days immediately preceding the Annual District Meeting and Election or Special District Meeting at which the budget vote will occur. The availability of this budget information shall be included in the legal notice of the Annual and/or Special District Meeting; and copies of the proposed budget will also be available to District residents at the time of the Annual and/or Special District Meeting. Additionally, the Board will include notice of the availability of copies of the budget at least once during the school year in any District-wide mailing.

Notice of the date, time and place of the budget hearing will be included in the published legal notice of the Annual Meeting and Election and/or Special District Meeting as required by law.

All School District budgets which are submitted for voter approval shall be presented in three components: a program component, an administrative component, and a capital component; and each component will be separately delineated in accordance with law and/or regulation.

The Board of Education will also prepare and append/attach to copies of the proposed budget a School District Report Card, pursuant to the Regulations of the Commissioner of Education, referencing measures of academic and fiscal performance. Additionally, the Board of Education shall also append/attach to copies of the proposed budget a detailed statement of the total compensation to be paid to various administrators as enumerated in law and/or regulation, and a Property Tax Report Card prepared in accordance with law and Commissioner's Regulations.

All budget documents for distribution to the public will be written in plain language and organized in a manner which best promotes public comprehension of the contents.

# POLICY

2003

5120  
2 of 2

Non-Instructional/Business  
Operations

## **SUBJECT: SCHOOL DISTRICT BUDGET HEARING (Cont'd.)**

### **Budget Notice**

The School District Clerk shall mail a School Budget Notice to all qualified voters of the School District after the date of the Budget Hearing, but no later than six (6) days prior to the Annual Meeting and Election or Special District Meeting at which a school budget vote will occur. The School Budget Notice shall compare the percentage increase or decrease in total spending under the proposed budget over total spending under the School District budget adopted for the current school year, with the percentage increase or decrease in the average of the Consumer Price Indexes from January first of the prior school year to January first of the current school year.

The Budget Notice shall include a description of how total spending and the tax levy resulting from the proposed budget would compare with a projected contingency budget, assuming that such contingency budget is adopted on the same day as the vote on the proposed budget. Such comparison shall be in total and by component (i.e., program, capital and administrative), and shall include a statement of the assumptions made in estimating the projected contingency budget.

The Notice shall also include, in a manner and format prescribed by the Commissioner of Education, a comparison of the tax savings under the basic school tax relief (STAR) exemption and the increase or decrease in school taxes from the prior year, and the resulting net taxpayer savings for a hypothetical home within the District with a full value of one hundred thousand dollars under the existing School District budget as compared with such savings under the proposed budget.

The Notice shall also set forth the date, time and place of the school budget vote in the same manner as in the Notice of the Annual Meeting. The School Budget Notice shall be in a form prescribed by the Commissioner of Education.

#### **Notice of Budget Hearing/Availability of Budget Statement**

Education Law Sections 1608(2), 1716(2), 2003(1), 2004(1), and 2601-a(2)

#### **Election and Budget Vote**

Education Law Sections 1804(4), 1906(1), 2002(1), 2017(5) and (6), 2022(1), and 2601-a(2)

#### **Budget Development and Attachments**

Education Law Sections 1608(3), (4), (5), (6), and (7); and 1716(3), (4), (5), (6), and (7); 2022(2-a); and 2601-a(3)  
8 New York Code of Rules and Regulations (NYCRR) Sections 100.2(bb), 170.8 and 170.9

Adopted: 8/18/03