

Policy Information

Series 3000 - Business and Non-Instructional

Fiscal Management Goals

Budget Process

Policy # 3110

The budget is the operational plan, stated in financial terms, for the conduct of all programs in the District during the fiscal year. It serves as the legal basis for the establishment of the tax levy.

Budget Planning and Development

The Superintendent, with the assistance of the Business Official, shall be responsible for the execution of the budget process, planning, receiving and taking into consideration the interests of the various concerned groups and individuals, formulating the proposed budget for presentation to the Board, arranging for the dissemination of the proposed budget to the community and, when approved, administering the budget in a manner best suited to the educational objectives of the District. As part of this responsibility, they shall develop and adhere to a budget calendar which is a plan of action for identifying budget activities and the schedule for each activity, and for delegating responsibility for the performance of each activity. The budget calendar will also set preliminary dates for meetings with the Board of Education and the public.

The budget shall be designed to reflect the Board's objectives for the education of the children of the District. In setting budget priorities, the following factors shall be considered:

1. The health and safety of students and employees;
2. Items directly related to the educational needs of the District. All segments of the District programs are to be treated equitably within the available resources;
3. Maintenance of capital investment, equipment and facilities;
4. Adequate staffing of programs and the salaries of employees;
5. Improvements in non-instructional items;
6. State and/or federal legal requirements for the funding of programs;
7. Requirements and regulations of the State Education Department and the Commissioner of Education; and
8. Fiscal and non-fiscal resources available.

The budget shall be organized and planned to provide adequate accounting for each program expenditure, understanding the financial needs of anticipated program developments, and be within the financial limitations of the District, taking into consideration the statutory limits on the tax levy.

The Budget

As required by law, all budget documents given to the public will be written in plain language and organized in a way to promote the public's understanding of their contents. The documents will be complete, accurate and contain sufficient detail to adequately inform the public about estimated revenues, proposed expenditures, transfers to other funds, the amount of fund balance to be retained and to be used, as well as a comparison to the prior year's data.

The budget for the ensuing school year shall be reviewed and approved by the Board before its presentation to the voters at the Annual Meeting.

The budget will be presented to the public in three components (to be voted upon as one proposition):

1. A program component
2. A capital component
3. An administrative component

Each component will be separately delineated in accordance with Commissioner's Regulations.

A summary of the proposed budget may be published in a District mailing. In addition, the Board may provide the public with specific, factual information concerning budget recommendations through news releases to the media, group meetings with members of the public to be held on set dates and times, the District newsletter and on the District website.

The following documents will be attached to the budget:

- A detailed statement of the total compensation to be paid to the Superintendent and any assistant superintendent in the coming year, including a delineation of salary, annualized cost of benefits and any in-kind or other form of remuneration;
- A list of all other school administrators and supervisors whose annual salary will be at or above the amount designated by the State Education Department in the coming year, along with their title and annual salary;
- A school district report card detailing the academic and fiscal performance of the District;
- A property tax report card prepared in accordance with Education Law and Commissioner's Regulations, including information on the tax levy limit; and
- A property tax exemption report, including every type of exemption granted and their cumulative impact, the cumulative amount expected to be received from each type of exemption payments in lieu of taxes or other payments for municipal services, and the cumulative impact of all exemptions granted.

The Board may use District funds to present educational and informational materials about the budget and related information to the voters. It shall not, however, use funds to promote either a favorable or negative vote on the proposed budget.

Public Hearing on the Budget

The Board of Education will hold a Public Hearing on the Budget not less than seven (7) nor more than fourteen (14) days prior to the Annual Meeting, at a time and place designated by the Board. At the hearing, the Board will present the budget for the ensuing school year to the public. The Board may also hold additional public hearings, community forums or workshops to explain the proposed budget and receive comments, reactions and suggestions from the public concerning the proposed budget.

The budget shall be completed at least seven (7) days prior to the Budget Hearing and copies shall be available to District residents, upon request, during this time and at the Budget Hearing. In addition, copies of the budget will be available to all District residents at the District Office and at each schoolhouse, during working hours, not less than fourteen (14) days prior to the budget vote. The budget will also be available at every public and free association library in the District and on the District's website. At least once during each school year, the Board will include in a District-wide mailing notice of the availability of copies of the budget.

Policy References:

Ref: Education Law §§1716, 1804
(Combined previous policies 3110 - 3140)

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