

SUBJECT: BUDGET PLANNING AND DEVELOPMENT

Budget planning and development for the District is an integral part of program planning so that the annual operating budget may effectively express and implement programs and activities of the District. Budget planning is a year-round process involving participation of District-level administrators, principals, directors, coordinators, teachers, and other personnel. The process of budget planning and development will allow for community input and opportunities for public information and feedback.

The Superintendent has overall responsibility for budget preparation, including the construction of and adherence to a budget calendar. Program managers will develop and submit budget requests for their particular areas of responsibility after seeking the advice and suggestions of staff members.

Principals will develop and submit budget requests for their particular schools in conjunction with the advice and suggestions of staff members and their own professional judgment. Each school's budget request will be the principal's recommendation as to the most effective way to use available resources in achieving progress toward the approved educational objectives of the school. Program budgets and school budgets will reflect state and/or federal requirements, special sources of funding, and District objectives and priorities.

The Board will give consideration to budget requests, and will review allocations for appropriateness and for their consistency with the District's educational priorities.

All budget documents for distribution to the public will be in plain language and organized in a manner which best promotes public comprehension of the contents. Documents will be complete, and accurate, and contain sufficient detail to adequately inform the public regarding data such as estimated revenues, proposed expenditures, transfers to other funds, fund balance information, and changes in this information from the prior year's submitted budget.

In accordance with Commissioner's regulations, the budget will be presented in three components which are to be voted upon as one proposition. The law prescribes the types of items to be included in each component and further prescribes that all relevant costs be included in the component.

- a) A program component which will include, but need not be limited to, all program expenditures of the District, including the salaries and benefits of teachers and any school administrators or supervisors who spend a majority of their time performing teaching duties, and all transportation operating expenses;
- b) A capital component which will include, but need not be limited to, all transportation capital, debt service, and lease expenditures; costs resulting from judgments and tax certiorari proceedings or the payment of awards from court judgments, administrative orders or settled or compromised claims; and all facilities costs of the District, including facilities lease expenditures, the annual debt service and total debt for all facilities financed by bonds and notes of the District, and the costs of construction, acquisition, reconstruction, rehabilitation or improvement of school

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buildings, provided that such budget will include a rental, operations, and maintenance section that includes base rent costs, total rent costs, operation and maintenance charges, cost per square foot for each facility leased by the District, and any and all expenditures associated with custodial salaries and benefits, service contracts, supplies, utilities, and maintenance and repairs of school facilities; and

- c) An administrative component which will include, but need not be limited to, office and central administrative expenses, traveling expenses and all compensation, including salaries and benefits of all school administration and supervisors, business administrators, superintendents of schools and deputy, assistant, associate or other superintendents under all existing employment contracts or collective bargaining, any and all expenditures associated with the operation of the Office of the Board, the Office of the Superintendent, General Administration, the School Business Office, consulting costs not directly related to direct student services and programs, planning, and all other administrative activities.

Additionally, the Board will append to the proposed budget the following documents:

- a) A detailed statement of the total compensation to be paid to the Superintendent, and any Assistant or Associate Superintendent in the ensuing school year, including a delineation of the salary, annualized cost of benefits and any in-kind or other form of remuneration;
- b) A list of all other school administrators and supervisors, if any, whose annual salary for the coming school year will be at or above that designated in law for such reporting purposes, with the title of their positions and annual salary identified;
- c) A School District Report Card, prepared pursuant to Commissioner's regulations, which includes measures of the academic performance of the District, on a school by school basis, and measures of the fiscal performance of the District (see subheading School District Report Card);
- d) A Property Tax Report Card prepared in accordance with law and Commissioner's regulations (see subheading Property Tax Report Card); and
- e) A Tax Exemption Report prepared in accordance with law (see subheading Tax Exemption Report).

The Board will ensure that unexpended surplus funds (i.e., operating funds in excess of the current school year budget, not including funds properly retained under other sections of law) have been applied in determining the amount of the school tax levy. Surplus funds means any operating funds in excess of four percent.

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The proposed budget for the ensuing school year will be reviewed by the Board and publicly disseminated, in accordance with law, prior to its submission to District voters for approval.

District funds may be expended to inform the public regarding the annual budget and to present the annual budget to District voters; however, these funds will not be utilized to promote either a favorable or negative opinion of the proposed budget.

School District Report Card

Each year the District will supply data as required by the State Education Department (SED) and will receive a School District Report Card, sometimes referred to as a New York State Report Card. These provide enrollment, demographic, attendance, suspension, dropout, teacher, assessment, accountability, graduation rate, post-graduation plan, career and technical education, and fiscal data for public and charter schools, districts, and the State. The School District Report Cards consist of three parts:

- a) Accountability and Overview Report - shows District or school profile data, accountability statuses, data on accountability measures such as ELA, Math, and Science scores, and graduation rates.
- b) Comprehensive Information Report - shows non-accountability data such as annual Regents examination results and post-graduate plans of students completing high school.
- c) Fiscal Accountability Supplement - shows expenditures per pupil and some information about placement and classification of students with disabilities.

School District Report Cards are also available online at the SED website.

Property Tax Report Card

Each year, the Board will prepare a Property Tax Report Card, pursuant to Commissioner's regulations, and will make it publicly available by transmitting it to local newspapers of general circulation, appending it to copies of the proposed budget made publicly available as required by law, making it available for distribution at the Annual Meeting, and otherwise disseminating it as required by the Commissioner.

The Property Tax Report Card will include:

- a) The amount of total spending and total estimated school tax levy that would result from adoption of the proposed budget, and the percentage increase or decrease in total spending and total school tax levy from the District budget for the preceding school year; and

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- b) The projected enrollment growth for the school year for which the budget is prepared, and the percentage change in enrollment from the previous year; and
- c) The percentage increase in the average of the Consumer Price Indexes from January first of the prior school year to January first of the current school year as defined in Education Law; and
- d) The projected amount of the adjusted unrestricted fund balance that will be retained if the proposed budget is adopted; the projected amount of the adjusted restricted fund balance; the projected amount of the assigned appropriated fund balance; the percentage of the proposed budget that the adjusted unrestricted fund balance represents; the actual adjusted unrestricted fund balance retained in the District budget for the preceding school year; the percentage of the District budget for the preceding school year that the actual adjusted unrestricted fund balance represents; a schedule of reserve funds setting forth the name of each reserve fund, a description of its purpose, the balance as of the close of the third quarter of the current fiscal year, and a brief statement explaining any plans for the use of each reserve fund for the ensuing fiscal year; and
- e) The District's school tax levy limit calculation. The District will submit its school tax levy limit calculation to the Office of the State Comptroller, SED, and the Office of Taxation and Finance by March 1 annually. If a voter override of the tax levy limit is necessary, the budget vote must be approved by 60% of the District's qualified voters present and voting.

A copy of the Property Tax Report Card prepared for the Annual District Meeting will be submitted to SED in the manner prescribed by the Department by the end of the business day next following approval of the Property Tax Report Card by the Board, but no later than 24 days prior to the statewide uniform voting day (i.e., the third Tuesday in May).

The SED will compile such data for all school districts whose budgets are subject to a vote of the qualified voters, and will make this compilation available electronically at least ten days prior to the statewide uniform voting day. Links to each school year's Property Tax Report Card can be found on the SED's official website.

Tax Exemption Report

A Tax Exemption Report will be annexed to any tentative or preliminary budget and will become part of the final budget. This report will be on the form as prescribed by the State Board of Real Property Services and will show the following:

- a) How much of the total assessed value of the final assessment roll(s) used in the budgetary process is exempt from taxation;

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- b) Every type of exemption granted as identified by statutory authority;
- c) The cumulative impact of each type of exemption expressed either as a dollar amount of assessed value or as a percentage of the total assessed value on the roll;
- d) The cumulative amount expected to be received from recipients of each type of exemption as payments in lieu of taxes or other payments for municipal services; however, individual recipients are not to be named; and
- e) The cumulative impact of all exemptions granted.

Notice of this report will be included in any notice of the preparation of the budget required by law and will be posted on any bulletin board maintained by the District for public notices as well as on any website maintained by the District.

Education Law §§ 1608(3)-(7), 1716(3)-(7), 2022(2-a), 2023-a, 2601-a(3), and 2601-a(7)

General Municipal Law § 36

Real Property Tax Law §§ 495 and 1318(l)

8 NYCRR §§ 170.8, 170.9, and 170.11

State Education Department Handbook No. 3 on Budget

Adoption Date: 01/15/2019

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SUBJECT: SCHOOL DISTRICT BUDGET HEARING

The Board of Education will hold an Annual Budget Hearing, in accordance with law, so as to inform and present 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 completed at least seven (7) days prior to the budget hearing at which it is to be presented.

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

All District budgets which are submitted for voter approval shall be presented in three (3) 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 to copies of the proposed budget a 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 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.

Dissemination of Budget Information

Copies of the proposed annual operating budget for the succeeding year may be obtained by any District resident. Requests for copies of the proposed budget should be made at least seven (7) days before the budget hearing. Copies shall be prepared and made available at the school district office, public or associate libraries within the district and on the district website, if one exists. Copies will be available to district residents during the fourteen (14) day period immediately preceding the Annual Meeting and Election or Special District Meeting at which the budget vote will occur. 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.

Budget Notice

The District Clerk shall mail a Budget Notice to all qualified voters of the 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 Budget Notice shall compare the percentage increase or decrease in total spending under the proposed budget over total spending under the District budget adopted for the current school year, with the percentage increase or decrease in the Consumer Price Index from January first of the prior school year to January first of the current school year.

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SUBJECT: SCHOOL DISTRICT BUDGET HEARING

The District will also include in the notice:

- a) The school tax levy limit;
- b) The proposed school year tax levy (without permissible exclusions to the school tax levy limit);
- c) The total permissible exclusions; and
- d) The proposed school year tax levy (including permissible exclusions to the school tax levy limit).

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 (\$100,000) under the existing 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 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), 2023-a and 2601-a(2)

Election and Budget Vote:
Education Law Sections 1804(4), 1906(1), 2002(1), 2017(5),
2017(6), 2022(1), 2023-a and 2601-a(2)

Budget Development and Attachments:
Education Law Sections 1608(3), 1608(4), 1608(5), 1608(6),
1608(7), 1716(3), 1716(4), 1716(5), 1716(6), 1716(7),
2022(2-a), 2023-a and 2601-a(3)

8 New York Code of Rules and Regulations (NYCRR)
Sections 100.2(bb), 170.8 and 170.9

Adoption Date: 01/15/2019

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Non-Instructional/Business Operations

SUBJECT: BUDGET ADOPTION

The Board shall review the recommended budget of the Superintendent of Schools and shall seek public input and feedback regarding the recommended budget including, but not limited to, holding a public budget hearing not less than seven (7) nor more than fourteen (14) days prior to the Annual District Meeting and Election at which the budget vote is to occur. The Board may modify the recommended budget of the Superintendent prior to its submission to District voters. Final authorization of the proposed budget is dependent upon voter approval unless a contingency budget is adopted by the Board.

In the event the original proposed budget is not approved at the Annual District Meeting and Election, the Board may resubmit the original proposed budget or a revised budget for voter approval, or individual propositions may be placed before District voters, at a special meeting held on the third Tuesday of June. If the voters fail to approve the second budget submittal, or budget proposition(s), or if the Board elects not to put the proposed budget to a public vote a second time, the Board must adopt a contingency budget with a tax levy that is no greater than the prior year's levy.

The District budget for any school year, or any part of such budget, or any proposition(s) involving the expenditure of money for that school year, shall not be submitted for a vote of the qualified District voters more than twice.

The District budget, once adopted, becomes the basis for establishing the tax levy on real property within the District. The District will post its final annual budget and any multi-year financial plan adopted by the Board on its website.

Education Law Sections 1608, 1716, 1804(4), 1906(1),
2002(1), 2003(1), 2004(1), 2007(3)(b), 2022, 2023, 2023-a and 2601-a
8 New York Code of Rules and Regulations (NYCRR)
Sections 100.2(bb), 170.8 and 170.9

Adoption Date: 01/15/2019

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Non-Instructional/Business Operations

SUBJECT: ADMINISTRATION OF THE BUDGET

The Superintendent, working in conjunction with the administrative staff, is responsible to the Board for the administration of the budget. This includes, but is not limited to:

- a) Acquainting District employees with the final provisions of the program budget and guiding them in planning to operate efficiently and economically within these provisions.
- b) Providing direction to the District in maintaining those records of accounting control as are required by the New York State Uniform System of Accounts for School Districts, the Board, and other procedures, as are deemed necessary.
- c) Keeping the various operational units informed through periodic reports as to the status of their individual budgets.

Budget Transfers

Within monetary limits as established by the Board, the Superintendent is authorized to transfer funds between and within functional unit appropriations for teachers' salaries and ordinary contingent expenses. Whenever changes are made, they are to be incorporated in the next Board agenda for informational purposes only.

Statement of the Total Funding Allocation

When required by law, the District will annually submit, prior to July 1, to the Commissioner of Education and the Director of the Budget a detailed statement of the total funding allocation for each school in the District for the upcoming school budget year. This statement will be in a form developed by the Director of the Budget, in consultation with the Commissioner of Education. This statement will be made publicly available and posted on the District website.

Education Law §§ 1604(35), 1709(20-a), 1711, 1718, 1724, 1950(4)(k), 2508, 2523-2526, 2554(2-a), and 3614
8 NYCRR §§ 170.12(c) and 170.2(l)

Adoption Date: 01/15/2019

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SUBJECT: CONTINGENCY BUDGET

The District budget for any school year or any part of such budget, or any proposition involving the expenditure of money for such school year, shall not be submitted for a vote of the qualified voters of the District more than twice in any school year.

If the original proposed budget is not approved by District voters at the Annual District Meeting and Election, the Board has the option of either resubmitting the original or revised budget for voter approval at a special meeting held at a later date; or the Board may, at that point, adopt a contingency budget. If the Board decides to submit either the original or a revised budget to the voters for a second time, and the voters do not approve the second budget submittal, the Board must adopt a contingency budget and the tax levy cannot exceed the total tax levy of the prior year (0% levy growth).

The administrative component of the contingency budget shall not comprise a greater percentage of the contingency budget exclusive of the capital component than the lesser of:

- a) The percentage the administrative component had comprised in the prior year budget exclusive of the capital component; or
- b) The percentage the administrative component had comprised in the last proposed defeated budget exclusive of the capital component.

Education Law Sections 2002, 2023, 2023-a, 2024 and 2601-a

Adoption Date: 01/15/2019