

**SUBJECT: BUDGET PLANNING AND DEVELOPMENT**

Budget planning and development for the Port Jervis City District will be an integral part of program planning so that the annual operating budget may effectively express and implement programs and activities of the School System. Budget planning will be a year-round process involving participation of District-level administrators, Principals, Directors, Coordinators, teachers, and other personnel. The process of budget planning and development should allow for community input and contain numerous opportunities for public information and feedback.

The Superintendent will have 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 School System's educational priorities.

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

In accordance with Commissioner's Regulations, the budget will be presented in three (3) components which are to be voted upon as one (1) 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 shall include, but need not be limited to, all program expenditures of the School 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 shall 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

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orders or settled or compromised claims; and all facilities costs of the School District, including facilities lease expenditures, the annual debt service and total debt for all facilities financed by bonds and notes of the School District, and the costs of construction, acquisition, reconstruction, rehabilitation or improvement of school buildings, provided that such budget shall 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 shall 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 School Board, the Office of the Superintendent of Schools, 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 of Education shall append to the proposed budget the following documents:

- a) A detailed statement of the total compensation to be paid to the Superintendent of Schools, and any Assistant or Associate Superintendent of Schools 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 School District, on a school by school basis, and measures of the fiscal performance of the District; and
- d) A Property Tax Report Card prepared in accordance with law and Commissioner's Regulations (see subheading Property Tax Report Card).
- e) A Tax Exemption Report prepared in accordance with law (see subheading Tax Exemption Report).

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The proposed budget for the ensuing school year shall be reviewed by the Board of Education 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, such funds shall not be utilized to promote either a favorable or negative opinion of the proposed budget.

**Property Tax Report Card**

Each year, the Board of Education shall prepare a Property Tax Report Card, pursuant to Commissioner's Regulations, and shall 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 shall 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 School District budget for the preceding school year; and
- 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 unappropriated unreserved fund balance that will be retained if the proposed budget is adopted; the projected amount of the reserved fund balance; the projected amount of the appropriated fund balance; the percentage of the proposed budget that the unappropriated unreserved fund balance represents; the actual unappropriated unreserved fund balance retained in the School District budget for the preceding school year; and the percentage of the School District budget for the preceding school year that the actual unappropriated unreserved fund balance represents.

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A copy of the Property Tax Report Card prepared for the Annual District Meeting shall be submitted to the State Education Department 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 of Education, but no later than twenty-four (24) days prior to the statewide uniform voting day (i.e., the third Tuesday in May).

The State Education Department shall compile such data for all school districts whose budgets are subject to a vote of the qualified voters, and shall make such compilation available electronically at least ten (10) days prior to the statewide uniform voting day.

**Tax Exemption Report**

A Tax Exemption Report shall be annexed to any tentative or preliminary budget and shall become part of the final budget. This report shall be on the form as prescribed by the State Board of Real Property Services and shall 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;
- 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 shall be included in any notice of the preparation of the budget required by law and shall 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 Sections 1608(3)-(7), 1716(3)-(7), 2022(2-a), 2601-a(3) and 2601-a(7)  
General Municipal Law Section 36  
Real Property Tax Law Sections 495 and 1318(1)  
8 New York Code of Rules and Regulations (NYCRR) Sections 170.8, 170.9 and 170.11  
State Education Department Handbook No. 3 on Budget

Adopted: 08/24/10