

Budget Hearings

A copy of the proposed budget shall be available for inspection at the administrative offices prior to the board of trustees budget hearing. The district shall publish as part of the notice for the public hearing a summary statement of the budget for the next fiscal year. The summary statement shall be prepared in a manner consistent with standard accounting practices and in such form as the State Superintendent of Public Instruction shall prescribe. The statement shall show amounts budgeted for all major classifications of income and expenditures, with total amounts budgeted for salary and wage expenditures in each such classification shown separately. The statement shall show actual amounts expended for the two (2) previous years for the same classifications.

The annual budget must be presented at a public hearing no later than twenty-eight (28) days prior to its annual meeting (The annual meeting is the date of the school board's regular meeting in July of each year). Budget hearings shall be conducted in conformance with Idaho law. The chairman of the board shall preside over such hearings and shall invite public comment after the administration and the board have completed preliminary presentations and statements.

At the conclusion of the budget hearing, the board will consider action on the budget: adoption, remanding to the administration for changes, or tabling. Adoption of the budget shall meet the requirements set forth in Idaho Code 33-801: "At such public hearing, or at a special meeting held no later than fourteen (14) days after the public hearing, the board shall adopt a budget for the ensuing year."

Legal source: Idaho Code 33-801 "School district budget."
 Idaho Code 33-510 "Annual meetings-Regular meetings-Board of trustees."
 Idaho Code 63-802(a) "Notice of budget hearing."

Adopted: May 9, 1996
Reviewed: July 13, 2004
Revised: August 19, 2004