

Category: 5000 BUSINESS	Policy Number: 5130
Policy Title: BUDGET - HEARING NOTICES	Effective Date: April 17, 2019

No later than April 30 of each year, the annual budget hearing will be scheduled. The clerk of the board will notify the county clerk of the date and location set for the budget hearing. In the event no budget hearing will be held, the county clerk will be so notified.

No later than 28 days prior to its regular meeting in July, the board of trustees shall have prepared a budget, in a form prescribed by the State Board of Education, and shall have called and caused to be held a public hearing thereon. A record of the hearing shall be kept by the clerk of the board of trustees.

The board of trustees shall also prepare and publish, a summary statement of the budget for the ensuing year. Such statement shall be prepared in a manner consistent with standard accounting practices and in such form as the state board shall prescribe, and, among other things, said 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.

Notice of the hearing and the summary statement of the budget shall be posted and published as prescribed in Section 33-402, Idaho Code. Posting shall be for ten (10) days prior to the hearing and the notice, along with the summary statement of the budget, shall be published in the local newspaper at least once.

At the time said notice is given and until the date of the hearing, a copy of the budget shall be available for public inspection at all reasonable times at the administrative offices of the school district, or at the office of the clerk of the district.

At the budget hearing, or at a special meeting held no later than 14 days after the public hearing, the board shall adopt a budget for the ensuing year.

If the board of trustees votes to consider a budget modification during the fiscal year, a public hearing to amend the budget must follow this same posting, publishing, and public hearing process. A summary statement of the proposed amended budget will be included with the notice as prescribed. A copy of the proposed amended budget shall be made available for inspection, as outlined above.

LEGAL REFERENCE: Idaho Code, 33-402, 33-801, 33-701.9; and 33-1002

**Reference: Policy 5120, Budget - Final Adoption and Filing
Policy 5135, Budget - Modifications and Amendment Process"**