Series 3000: Operations, Finance, and Property

3200 Finance and Borrowing

3202 Budget and Truth in Budgeting/Taxation Hearings

The Board must annually adopt a budget to support District programs and services for the ensuing fiscal year. The Superintendent or designee will be responsible for developing the budget subject to the Board's direction and decisions. The budget document will be updated, based upon the District's educational program.

A. Budget

1. The Superintendent or designee will prepare each proposed budget in accordance with Board policies and goals and state law. Each budget will be based on up-to-date revenue estimates and will reflect the assessed needs and programs approved by the Board.

2. The Superintendent or designee will file the general fund budget for the ensuing fiscal year with the board of each constituent district by May 1. If necessary to receive a tax rate allocation from a county tax allocation board, the Superintendent or designee will prepare the general fund budget for the ensuing fiscal year by April 1 in the form prescribed by the county tax allocation board, and the Superintendent will file the general fund budget with the county tax allocation board and the county clerk of each county in which the District is situated on or before the third Monday in April of each year.

3. The Board must adopt each budget by June 30 of each year.

4. As circumstances change through the course of the fiscal year, the Superintendent or designee will bring recommended budget amendments to the Board for review and adoption.

5. Within 15 days after the Board adopts a budget or any amendment to a budget, the Superintendent or designee must make the budget or amended budget available through a link on the District's website homepage.

6. Reserved

B. Truth in Budgeting Hearing

1. The Board must hold a public hearing on the proposed budget before adopting the budget. The Superintendent or designee must give notice of the public hearing by publication in a newspaper of general circulation within the District at least 6 days before the hearing. The notice must:

   - include the time and place of the hearing;
   - state that the proposed budget(s) is available for public inspection at the District's administrative offices; and

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- include the following statement printed in 11-point boldfaced type:

The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.

2. The Board must consider and adopt the budget within 10 days after the public hearing in accordance with state law.

C. Truth in Taxation Hearing

If additional District operating millage, including recreational millage, is approved by the electorate after the District holds the public hearing on the proposed budget, and the District intends to levy such additional millage for the first time before the next fiscal year's public hearing on the proposed budget, the Board must hold a separate public hearing on the proposed levy of such additional millage. The Superintendent or designee must give notice of the public hearing by publication in a newspaper of general circulation within the District at least 6 days before the hearing, which notice must state the time and place of the hearing and the proposed additional millage. The Board must approve the levy of the additional millage within 10 days after the public hearing in accordance with state law.

Legal authority: MCL 141.411 et seq., 141.421 et seq.; MCL 211.24e, 211.210; MCL 380.624

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