

**POLICY  
BOARD OF EDUCATION  
DENVER**

**FINANCES  
6230 BUDGET HEARING (M)**

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The annual budget adopted by the Board of Education and approved by the Executive County Superintendent represents the Board's position on the allocation of resources required to operate a thorough and efficient system of education. All reasonable means shall be employed by the Board to present and explain that position to residents and taxpayers of the community. A public budget hearing will be conducted in accordance with law. Each member of the Board and each district administrator shall be sufficiently acquainted with the budget and its underlying purposes to answer questions from members of the public.

The approved budget will be made available to the public in the form and at the places required by law. A simplified form of the budget may also be prepared annually and may be sent to each district resident, each parent(s) or legal guardian(s) of a pupil in public school, and representative of community organizations and distributed to each person attending the annual budget hearing.

The simplified budget may include the expenditure in each major category of current expense, capital items, and debt service; any anticipated change in tax rates; a summary of anticipated receipts; information that voters may use in comparing budget provisions in this school district with those in comparable districts; brief explanations of significant increases and decreases from the preceding budget and important transfers of expenditures from one classification to another; and a letter of transmittal from the Board.

N.J.S.A. 18A:7A-51; 18A:22-10 et seq.; 18A:22-37 et seq.

Cross reference: Policy Guide No. 9120

Adopted: February 26, 1996

Revised: August 18, 2014