

BUDGET PLANNING

Budget planning for the district will be an integral part of program planning so that the annual operating budget may effectively express and implement all programs and activities of the school system. Budget planning will be a year-round process involving broad participation by administrators, supervisors, teachers, other personnel throughout the school system, citizens and citizen groups. The board of education will adopt by January 1 of each year guidelines to govern the budget development for the following year.

Each year the board of education will require a budget preparation calendar which will ensure all deadlines established by law for budget presentation, hearing and adoption and for certification of amounts to be raised by school tax levies are met by the district. The business manager will establish procedures for the involvement of the staff in the development of the budget proposal and the calendar to provide for that involvement.

The Superintendent, in cooperation with the business manager, will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar. Budget planning will be related to the goals and objectives of the district and its programs. It should include an assessment of existing programs and an examination of alternative program possibilities.

The budget proposal should be a balanced proposal, within the parameters of board policy, contract conditions and budget assumptions developed at the outset of the budgeting process which includes provisions for:

- A. Programs to meet the needs of the entire student body.
- B. Staffing arrangements adequate for proposed programs.
- C. Maintenance of the district's equipment and facilities.
- D. Efficiency and economy.

The Board will give careful consideration to budget requests, review allocations for fairness and for their consistency with educational priorities of the school system.

Adopted	12/15/81
Reviewed	05/24/88
Revised	01/11/94
Revised	10/27/98
Revised	08/24/15

Legal References:

SDCL 13-11-2 - Adoption of annual school budget
SDCL 13-11-2.1 - Contingency line item in budget

SDCL 13-11-3 - Report of levy amount to county auditor
SDCL 13-11-3.2 - Amendment of budget to utilize unobligated resources
SDCL 13-39-13 - Contract & agreements with fed. & state agencies