

**Budget Publication and Adoption**

Adoption of the budget is solely the responsibility of the Board. The Board will adopt the budget following the public hearing for the proposed budget. The proposed budget will be published in the official newspaper at the time notice of the budget hearing is given.

If, as a result of the public hearing, it should be determined that certain changes in the budget are necessary, these changes will be made before the budget is adopted. Adoption of the budget by the Board will be by roll call vote.

Following the adoption of the budget by the Board, the tax levy in dollars or dollars per thousand of taxable valuation will be reported to the County Auditor on the appropriate forms.

**Budget Publication**

The Business Manager shall advertise the budget and hold a public hearing in accordance with prevailing State Legislation.

**Budget Adoption**

On or before September 30 of each year the Board shall adopt the budget for the next fiscal year in accordance with State Statutes.

Before adopting the budget, the Board shall study the school program in relation to the present and future needs of the students, the patrons, and the community. To make the budget a comprehensive reflection of the financial needs of the school program, steps shall have been taken to involve representatives of the community and the professional, classified, and administrative staff in its development.

Legal References: SDCL 13-11-2; 13-11-2.1; 13-11-3; 13-11-3.2

Revised: December 1995; July 12, 2010; July 14, 2014