

**BUDGET DEADLINES AND SCHEDULES**

Preparation of the annual budget will be scheduled in stages throughout the school year with attention to certain deadlines established by law and board policy.

The following will serve as a guideline in the scheduling of the budget:

January	Budget preparation begins.
March	Annual audit is requested. Review of proposed budget.
May	The proposed amended budget for the next fiscal year will be considered at the regular board meeting.
July 15	Deadline for publishing proposed budget and notice of hearing in the official newspaper.
July 31	Deadline for budget hearing.
September 30	Deadline for board approval of budget for the anticipated obligations of each fund (except Trust and Agency) for the fiscal year. By resolution the board will adopt a levy in dollars or dollars per thousand of taxable valuation sufficient to meet the school budget for each fund.
September 30	Deadline for reporting to the county auditor the levy in dollars or dollars per thousand of taxable valuation adopted by the board, on the forms prescribed by the county auditor.

In accordance with law, any changes in the proposed budget incorporated into the final budget, will be published in the minutes within thirty days after the final adoption of the budget.

Established by law and board policy

LEGAL REFS.: SDCL 13-11-2; 13-11-2.1; 13-11-3

Adoption date: February 9, 2009

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