

Harrisburg School District	NEPN Code: DB
Policy Manual	

ANNUAL BUDGET

Under law, the district is required to adopt an annual budget setting forth revenues and expenditures. This annual school budget is the financial outline of the district's educational plan; it is also the legal basis for the establishment of tax levies to support public education within the district.

Public school budgeting is also regulated and controlled by legislation, state regulations and local Board requirements. The annual operating budget for the schools will be prepared and presented in line with state policy and will be developed and refined in accordance with these same requirements.

The school district budget will be prepared by the Superintendent and the Business Manager, and presented to the Board Committee and to the full board for final review.

Legal References: SDCL 10-12-29 (Annual school district levy report)
SDCL 10-12-42 (Annual levy for general fund)
SDCL 10-12-43 (Excess tax levy authorized)
SDCL 10-12-44 (County auditor authorized to raise additional revenue)
SDCL 13-11-2 (Adoption of annual school budget)
SDCL 13-16-3 (General fund defined)

Adopted: June 23, 2014

Revised: