1. The annual budget shall be developed under the direction of the business manager. Those providing input to budget development include Board members, District superintendent, principals, maintenance, and transportation supervisors, and all teachers and employees working through their supervisors. From this input a preliminary budget will be developed and presented to the Board as a regular or special Board meeting in June. Any changes deemed appropriate at the June meeting will be incorporated into the budget that is to be published in advance of the budget hearing. This budget shall be published no less than ten days prior to the budget hearing. During the ten days prior to the hearing, written copies of the budget will be available to the general public.

After the budget hearing in the late summer or early fall, the Board may incorporate changes as suggested by those at the hearing or as they deem appropriate. The administration may make adjustments to the budget during this time if circumstances change which necessitate such adjustments. Also, such charges shall be listed and given to the Board prior to final budget adoption which shall be no later than the regular Board meeting in October. Any change in budget appropriations after adoption will be in accordance with state statutes.

- 2. A school facilities inspection tour will be held in April or May. Board members may participate in the tour. Information gathered during the tour and during the subsequent discussion shall be used to help develop the budget.
- 3. During the June budget meeting the administration shall present the Board with a preliminary tax levy figure. The preliminary figure may be revised at the regular July Board meeting. The Board may revise the levy after the Annual Meeting if necessary in accordance with state statutes.
- 4. The Annual Meeting shall be held in a public school building on the fourth Monday of July, unless the electors at one Annual Meeting determine to thereafter hold the Annual Meeting on a different date or hour.

Approved: 01/30/67 Revised: 02/12/91 Reviewed: 04/17/00 Reviewed: 11/25/19