

## **DETERMINATION OF BUDGET PRIORITIES**

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, and other personnel throughout the school system.

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. Other administrators will develop and submit budget requests for their particular areas of responsibility after seeking the advice and suggestions of staff members.

The budget request will reflect the administrator's judgment as to the most effective way to use resources in achieving progress toward educational objectives of the school.

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

LEGAL REFS.: SDCL 4-8-8  
13-11-2.1

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REVISED: January 24, 1994  
REVIEWED: August 24, 2015