

**SERIES 600
FISCAL MANAGEMENT**

621

BUDGET PREPARATION

The district administrator shall be responsible for the preparation and submission of a tentative budget to the Board. The planning and preparation of the budget document shall be a continuous process and shall involve long-term thought, study and deliberation by the district administrator, business manager, the Board and the administrative staff of the school district.

The district's educational program and its impact upon the budget, the estimated income and the estimated expenditures, shall be considered in the preparation of the budget document.

The tentative budget shall be formally presented to the Board for consideration of approval or amendment by the Board.

Upon approval of the budget by the school board, the location where the budget is available for public inspection and the time and place of the budget hearing shall be posted in the official school district newspaper. This public notice must be posted at least 10 days prior to the budget hearing held prior to the school district's annual meeting.

Following the budget hearing, the school district's annual report, including the proposed budget, shall be presented to the citizens at the annual meeting.

The Board shall certify the levy and adopt the final operating budget at its regular October Board meeting.

Legal Reference: Sections 65.90 Wisconsin Statutes
 120.10
 120.11(3)
 120.12(3)
 120.13(3)
 120.17(8)
 121.05(1)(c)

Cross Reference: 621-Rule, Guidelines for Budget Document

Date of Adoption: October 23, 1996
Date of Revision: December 16, 2009