

621 BUDGET PREPARATION

The School Board seeks to provide the necessary human and physical resources to assure the best educational program possible for all children. The administration shall devise procedures and criteria to be used so that this basic principle is upheld.

The District Administrator or Business Manager shall determine the way the annual operating budget shall be compiled and issue instructions to the staff. He/she shall also establish a time schedule for the preparation of the budget. On or before the regular board meeting in June of each year, the District Administrator and Business Manager shall present to the School Board for consideration, estimates of the budgetary needs of the district for the next fiscal year. The School Board shall study and evaluate the proposed receipts, expenditures, and amount to be raised by local taxes in terms of the educational plan and ability of the school district to support the plan. Recommendations for changes in the proposed budget will be considered. Special budget review meetings may be scheduled by the School Board.

The proposed annual operating budget shall be presented to school district electors at a budget hearing held immediately prior to the district's annual meeting. Electors at the annual meeting shall adopt the tax levy, and the School Board shall adopt the final operating budget at a School Board meeting held after the annual meeting and before November 1.

LEGAL REFERENCE: Wisconsin Statutes, Sections 65.90 (Municipal Budgets), 120.12 (3)(Tax for Operation and Maintenance), 120.17 (8)(School District Clerk, Duties), 121.05 (Budget and Membership Report)

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November 14, 2022