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| <b>Harrisburg School District</b> | <b>NEPN Code: DBH</b> |
| <b>Policy Manual</b>              |                       |

### **BUDGET ADOPTION PROCEDURES**

Adoption of the budget is solely the responsibility of the Board. The Board will adopt the budget following the public hearing for the proposed budget. The proposed budget will be published in the official newspaper prior to when the budget hearing is given.

If, as a result of the public hearing, should it be determined that certain changes in the budget are necessary, these changes will be made before the budget is adopted.

Following the adoption of the budget by the Board, the tax levy in dollars or dollars per thousand of taxable valuation will be reported to the county auditor on the appropriate forms.

Legal References: SDCL 13-11-2 (Adoption of annual school budget)  
SDCL 13-11-3 (Report of levy amount to county auditor)

Adopted: June 23, 2014

Revised: