

Budget planning and preparation is the responsibility of the board working through the superintendent. The superintendent or designee will develop all appropriate statistical and financial information required by the board to develop final budget plans.

Following preliminary planning and no later than twenty-eight (28) days prior to the board's annual meeting, the proposed budget will be available and a public hearing on the budget will be held. At the public hearing, or at a special meeting held no later than fourteen (14) days after the public hearing, the board will adopt a budget for the ensuing year.

Not later than April 30 of each year, the budget hearing will be scheduled. The clerk of the board will notify the county clerk of the date and location set for the budget hearing. In the event no budget hearing will be held, the county clerk will be so notified. Proper notice of the budget hearing will be posted as required by law, and a copy of the proposed budget will be available for public inspection at all reasonable times at the administrative offices of the district.

A summary statement of the budget will also be prepared and published for the ensuing year. The statement will be in a manner consistent with standard accounting principles and in such form as required by the State Superintendent of Public Instruction. The summary statement will show the following:

1. Amounts budgeted for all major classifications of income and expenditures, with total amounts budgeted with salary and wage expenditures in each such classification shown separately;
2. Amounts previously budgeted for the two (2) previous years for the same classification of proposed comparison.
3. The district will at all times budget so that the unrestricted general fund balance does not exceed five percent (5%) of the unrestricted general fund revenues.

The budgeted dollar amounts of revenue—as approved within the adopted budget—in those categories included in Idaho Code Section 33-802, which deals with school levies, will be the same as presented to the respective county commissioners for tax levying purposes.

Once the budget is approved by the board, it will serve as a spending plan for the fiscal year. However, the board will have the authority to amend the budget as provided by law when circumstances warrant.



**LEGAL REFERENCE:**

Idaho Code Sections

33-402(f)	33-801
33-512(2)	33-802
33-701	33-802A

**FIRST READING:** December 9, 2002  
**ADOPTED:** January 13, 2003  
**REVISED:** November 12, 2007