

**Spearfish School District 40-2**  
**3000 Business and Non-instructional Operations**

Board Policy

Code: 3101

**BUDGET**

The school budget reflects the extent and quality of education offered in the schools of the district and is the major policy statement adopted each year. The superintendent and business manager are charged with the preparation of the budget (see Code: 2120), and are directed to utilize the staff to the fullest in developing the document. The following schedule is set as target dates leading toward the adoption of the budget.

To be presented to the Board of Education on regular or special meeting dates:

January through March . . . . . Budget Estimates  
May . . . . . Preliminary Budget  
July . . . . . Final Budget

Adopted June 16, 1975  
Revised February 9, 1987  
Reviewed March 23, 1998  
Reviewed December 11, 2006  
Reviewed February 14, 2011