

FY22 Budget Timeline

Step	Date	Description
1	11-4-2020	Meet with School Board Budget Committee Members to develop budget process.
2	11-9-2020	Present the schedule for budget process and approval of guidelines to School Board
3	11-24-2020	Cost Center Supervisor submits list of names of administrators, teachers and community members to participate in budget development.
4	12-4-2020	Business Manager to develop enrollment projections
5	12-9-2020	Meet with Directors and Coordinators to distribute budget worksheets and review process
6	1-4-2021	Capital Outlay Fund Request Forms sent to Directors
7	1-6-2021	Level 4 or 1 Completed (including one to three short, concise sentences that describe exactly what the funding will do for the program must be sent to Finance Office)
8	2-1-2021	Cost Center Supervisors will have draft of each cost center completed.
9	2-19-2021	Capital Fund Requests to be submitted to Finance
10	3-6-2021	All budgets due (General Fund, Special Education Fund, Food Service Fund, Insurance Trust Fund and Enterprise Funds) Initial federal funds revenue projections Human Resources to develop timetable for guidelines and procedures for Reduction-in-Force, if necessary.
11	3-6-2021	Building Enrollment Projections distributed
12	3-11-2021	Preliminary Revenue Budget completed
13	3-18-2021	K-12 Budget Review Committee to review budget and establish recommended program levels
14	3-31-2021	1 st of 2 Public work session on the FY22 Budget
15	4-7-2021	2 nd of 2 Public work sessions on the FY22 Budget
16	4-12-2021	Public Hearing – FY22 Proposed Budget including Superintendent's Message; Tentative adoption of budget If necessary, approval of Reduction-in-Force
17	7-12-2021	Adopt FY22 Budget and Certify levies to the auditors
18	No later than 8-11-2021	Publish Adopted Budget in Official Newspaper





Sioux Falls School District 49-5

Budget Guidelines FY22

Budget Committee Level

- Allocate District resources only to direct achievement of School District mission and strategic plan
- Evaluate existing programs to determine effectiveness of meeting District mission and goals; every program will justify need for existence based upon research and/or performance data
- Strive to maintain class size ratios at elementary, middle, and high school levels
- With the exception of committed funds, the penitentiary program, early intervening services (federal) and out-of-District placements, for each unrestricted general and special education cost center, make reductions to the current program to establish the following budget levels:
 - 90% or a reduction of \$15,000, whichever is greater, with a maximum reduction of \$100,000;
 - 95% or \$6,000, whichever is greater, with a maximum reduction of \$40,000;
 - 98% or \$4,000, whichever is greater, with a maximum reduction of \$20,000;
 - One of the three levels (most appropriate) must equate to an actual one-percent (1%) reduction of current year programming
 - also present a budget at 100% of current level program
 - expansion program budgets may be submitted
- If an expansion packet is requested by any program within a subset of programs, (i.e. elementary programs, middle school programs, etc.) a reduction must be made in a different program within the subset. The committee shall present points as to why the expansion and correlating reduction should be accepted by the Budget Review Committee. Likewise, if the reduction in the second program makes that program untenable, then an explanation of why the expansion would be a good choice if the funds were available.
- Ensure that all budget levels below 100% of current program include reductions that are in compliance with negotiated agreements and state/federal requirements
- Prepare "Impact on Program" narrative that is specific and relates to the District's goals and strategies
- Prepare significant reduction line items in Committed Funds cost center (run through Central Leadership Team)

Budget Review Committee Level

- Recommend funding priorities that support the District's Strategic Plan
- Prioritize all levels within \$500,000 of the funded range and all levels outside the funded range
- Prioritize federally funded programs to ensure optimal use of federal dollars to supplement local dollars
- Align fund balance to the approved five-year budget plan
- Prepare revenue deficit options to align with five-year budget plan

