

Eagle Butte School District	NEPN Code: DBDA
Policy Manual	

GENERAL FUND BALANCE

The School Board is committed to operating the district in a fiscally responsible manner while balancing student needs and the district's financial obligations.

To ensure the district has the resources necessary to meet ongoing and routine financial commitments, the district shall maintain a general fund balance at a level sufficient enough to cover the cash-flow needs of the district. The district may also hold in reserve a portion of the district's general fund that may be necessary to address long-term district financial plans or unanticipated emergency expenditures.

At least once per school year, the superintendent shall provide the board with recommendations regarding the management of the district's general fund balance, including financial information detailing the district's cash-flow and reserve needs.

Before the first day of August the Board shall file an annual report with the Department of Education. The report shall contain all the educational and financial information and statistics of the school district as requested in a format established by the Department of Education. The report shall also contain, for each month of the fiscal year, the month-end cash balances of the school district's general fund, capital outlay fund, pension fund, and special education fund. The report shall also contain the following information related to certified instructional staff in the district for the preceding fiscal year:

1. Total teacher compensation, which is defined as the total amount spent on instructional salaries and benefits for certified instructional staff;
2. The total amount spent on instructional salaries for certified instructional staff;
3. The total amount spent on benefits for certified instructional staff
4. The total number of certified instructional staff employed by the school district; and
5. Any other information necessary to comply with law.

Certified Instructional staff are defined as individuals who are assigned the professional activities of instructing pupils in self-contained classes or courses, or in classroom situations. The number of certified instructional staff is usually expressed in full-time equivalents.

The following categories of teachers meet the definition of certified instructional staff:

- Elementary School teachers
- Middle School / Junior High teachers
- High School teachers
- Alternative High School teachers
- Gifted Education teachers
- Kindergarten and Junior Kindergarten teachers
- English Learner (EL) teachers
- Title I teachers

- Special Education teachers

The following categories do not meet the definition of classroom instructional staff:

- Pre-K teachers
- Long-term substitutes
- Counselors
- Administrators
- Librarians
- Speech Therapists
- Technology Coordinators/ Administrators

The business manager, with the assistance of the secretary of the Department of Education, shall make the annual report, and it shall be approved by the Board. The business manager shall sign the annual report and file a copy with the Department of Education.

Reports not filed before August 30th are considered past due and are subject to the past-due penalties set forth in SDCL 13-13-38.

Adopted: September 11, 2017

Revised: July 17th, 2023