

PROGRAM PLANNING, BUDGET PREPARATION ADOPTION AND IMPLEMENTATION

A district's annual budget is tangible evidence of the board's commitment toward fulfilling the aims and objectives of the instructional program and the attainment of effective and efficient support services for instruction in the classroom. The budget expresses in specific terms the services to be provided, consistent with immediate and long-range goals and resources available and establishes priorities within broad program areas such as basic education, other separately funded programs and support services. Each year a budget will be prepared for the ensuing fiscal year. The budget will set forth the complete financial plan of the district for the ensuing school year.

Prior to presentation of the proposed budget for adoption, the superintendent will prepare for the board's study and consideration appropriate documentation supporting his/her recommendations, which will be designed to meet the needs of students within the limits of anticipated revenues consistent with reasonable management practices. Program planning and budget development will provide for staff participation and the sharing of information with patrons prior to action by the board.

Fiscal Year

The district fiscal year will begin September 1 each year and will continue through August 31 of the succeeding calendar year.

Notice and Conduct of Budget Hearings

Upon completion of the proposed district budget for the ensuing school year, notices will be published in a local paper of general circulation in two successive weeks announcing the date, time, and place of the budget hearing as required by law. The notice will also state that any person may appear and be heard for or against any part of such budget. The last notice will be published no less than seven days prior to the hearing.

Copies of the proposed budget will be made available at the district office by July 10th unless the superintendent of public instruction has delayed the date because the state operating budget was not adopted by June 1st.

The district will submit one (1) copy of its budget to its educational service district for review and comment.

Budget: Adoption and Filing

The budget for the ensuing school year will be adopted by board resolution following a public hearing. Such action will be recorded in the official minutes of the board. Copies of the budget as adopted shall be filed with the educational service district for review, alteration, and approval by the budget review committee. Copies of the budget will be filed with the state superintendent of public instruction and made available to the public.

The dates for adoption and filing are as follows:

1st Class Districts:

Budget adopted by 8/31

Budget filed with ESD by 9/3

Budget filed with OSPI by 9/10

Adopted: December 9, 1999

Revised: June 28, 2012

WAC 392-123-054 Time Schedule for Budget

Management Resources: *Policy News, October 2011* **Policy Manual Revisions**

Adopted: December 9, 1999
Revised: June 28, 2012