

MANAGEMENT SUPPORT - FINANCIAL

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. 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 shall prepare for the board's consideration appropriate documentation supporting his/her recommendations, which shall be designed to meet the needs of students within the limits of anticipated revenues, consistent with responsible management practices.

Fiscal Year

The district fiscal year shall begin September 1 each year and shall 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 shall be published in a local paper of general circulation in two (2) successive weeks announcing the date, time, and place as required by law. The notice shall also state that any person may appear and be heard for or against any part of such budget. The last notice shall be published no less than seven days prior to the hearing.

Copies of the proposed budget shall be made available at the district office by July 10, unless the Superintendent of Public Instruction delays the date because the state's operating budget was not finally approved until after June 1.

The district shall submit one (1) copy of its budget to its educational service district for review and comment by July 10, unless the Superintendent of Public Instruction delays the date because the state's operating budget was not finally approved until after June 1.

Budget: Adoption and Filing

The budget for the ensuing school year shall be adopted by board resolution no later than August 31, following a public hearing. Such action shall be recorded in the official minutes of the board. Copies of the budget as adopted shall be filed with the educational service district

Legal References:

- RCW 28A.300.060 Studies and adoption of classifications for school district budgets — Publication
- RCW 28A.320.010 Corporate powers
- RCW 28A.320.020 Liability for debts and judgments
- RCW 28A.320.090 Preparing & distributing information on district’s instructional program, operation and maintenance — Limitation
- RCW 28A.330.100 Additional powers of the board
- RCW 28A.400.300 Hiring and discharging employees — Written leave policies — Seniority and leave benefits of employees transferring between school districts and other educational employers.
- RCW 28A.505.030 – District fiscal year
- RCW 28A.505.040 Budget — Notice of completion — Copies — Review by ESD
- RCW 28A.505.060 Budget — Hearing and adoption of — Copies filed with ESDs
- RCW 28A.505.080 Budget — Disposition of copies
- RCW 28A.505.150 Budgeted expenditures as appropriations — Interim expenditures — Transfer between budget classes — Liability for non-budgeted expenditures

Chapter 28A.510 RCW Apportionment to District — District Accounting

WAC 392-123-054 Time Schedule for Budget

Adoption Date: August 25, 1993
Revised Date: November 8, 2017

Classification: Priority