

FINANCIAL MANAGEMENT

Budget and Program Planning

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.

Prior to presentation of the proposed budget for adoption, the superintendent shall prepare for the Board's study and 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.

Budget development shall provide for conservative enrollment projections and meet an unreserved/undesignated fund balance level in accordance with district fund balance policy.

Program planning shall also provide for staff participation and the sharing of information with patrons prior to action by the Board.

Legal Reference:	RCW 28A.300.060	Studies and Adoption of Classifications for School District Budgets--Publications
	28A.505	School District Budgets
	28A.510	Apportionment--District Accounting
	28A.320.010	Corporate Powers
	28A.320.020	Liability for Debts and Judgments
	28A.320.090	Preparing and Distributing Information

Adopted: September 9, 1992

Revised: August 22, 2007

Revised: October 28, 2009