

F-195 SCHOOL DISTRICT BUDGET CALENDAR

STATUTORY CITATION: RCW 28A.505.040 through 28A.505.080, WAC 392-123-054

PURPOSE: This section provides the schedule for preparation, adoption, review, and filing of the F-195 school district budget.

RCW 28A.505.040 through 28A.505.080 and WAC 392-123-054 specifies the time schedule for preparation, adoption, review, and filing of budgets. A summary of the time schedule is displayed below. (NOTE: If a due date falls on a weekend or holiday, the due date becomes the previous working day.)

| <u>Final Action Date</u> | <u>First Class Districts</u> | <u>Second Class Districts</u> | <u>Public Charter Schools</u> |
|---------------------------------|---|---|--|
| July 10 | <p>Final date to prepare the annual budget and four-year budget plan.</p> <p>A notice shall be published electronically that the annual budget and four-year summary plan are posted electronically.</p> <p>Copies of the budget documents are on file at the district administration office and made available to the public.</p> <p>Copies of the budget plans are submitted to the ESD for review and comment.</p> | <p>Final date to prepare the annual budget and four-year budget plan.</p> <p>A notice shall be published electronically that the annual budget and four-year summary plan are posted electronically.</p> <p>Copies of the budget documents are on file at the district administration office and made available to the public.</p> <p>Copies of the budget plans are submitted to the ESD for review and comment.</p> | <p>Final date to prepare the annual budget and four-year budget plan.</p> <p>A notice shall be published electronically that the annual budget and four-year summary plan are posted electronically.</p> <p>Copies of the budget documents are on file at the district administration office and made available to the public.</p> <p>Copies of the budget plans are submitted to OSPI and the Charter Authorizer for review and comment</p> |
| August 1 | | <p>Final date for board directors to meet in a public hearing to fix and adopt the budget.</p> | |
| August 3 | | <p>Final date to forward the adopted budget to ESD for review, alteration, and approval.</p> | |



| <u>Final Action Date</u> | <u>First Class Districts</u> | <u>Second Class Districts</u> | <u>Public Charter Schools</u> |
|---------------------------------|---|---|---|
| August 31 | Final date for board of directors to meet in a public hearing to fix and adopt the budget. | Final date for the budget review committee to fix and approve the amount of the appropriation from each fund of the budget. | Final date for the charter school board to meet in a public hearing to fix and adopt budget. |
| September 3 | Final date for district to file the adopted budget with their educational service district. | | Final date for the charter school to submit the adopted annual budget to OSPI and the charter authorizer. |
| September 10 | Final date for the ESD to file the adopted budgets with the OSPI. | Final date for OSPI to return a copy of the approved budget to the local school district. | |