

FISCAL MANAGEMENT

CODE: DB
POLICY

ANNUAL BUDGET

School budgeting in Wyoming is regulated and controlled by legislation and regulations of the State Board of Education. The Municipal Fiscal Procedures Act, which applies to all districts, provides the framework for preparation, passage and implementation of the district's annual operating budget.

It is the legal document which describes the programs to be conducted during a given period of time. The budget shall be considered a controlled spending plan for the fiscal year and it shall state in financial terms the operational plan for the conduct of all programs in the school district. It shall be adopted for amounts and categories which meet the program needs of the schools.

The superintendent shall serve as the budget officer for the district. In this capacity he/she shall be responsible for the budget preparation, budget presentation, and budget administration.

REVISED POLICY

REVISION DATE: NOVEMBER 8, 1995

REVIEW DATE: JUNE 17, 2015

