

Program Planning, Budget Preparation, Adoption and Implementation

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.

The Superintendent along with those responsible for financial management of the district will annually develop and recommend to the Board of Directors the adoption of a district budget. 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 community members prior to final 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 once a week for 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 will be filed with the education service district for review. Copies of the budget will be filed with the State Superintendent of Public Instruction.

The dates for adoption and filing are as follows:

- Budget adopted by 8.31
- Budget filed with ESD by 9.3
- Budget filed with OSPI by 9.10

Budget Implementation

The board places responsibility with the superintendent for administering the operating budget, once adopted. All actions of the superintendent in executing the programs and/or activities as set forth in the adopted operating budget are authorized subject to the following provisions:

- A. Expenditure of funds for the employment and assignment of staff meet the legal requirements of the state of Washington and adopted board policies;
- B. Funds held in reserve accounts (General fund #810-890) for self-insurance and other such contingencies may not be expended unless approved for purposes designated by the board;
- C. Complete listing of expenditures for supplies, materials and services is presented for board approval and/or ratification;
- D. Purchases are made according to the legal requirements of the state of Washington and adopted board policy;
- E. Funds may be transferred from one budget classification to another subject to such restrictions as may be imposed by the board;
- F. The superintendent will be responsible for establishing procedures to authorize and control the payroll operations of the district. No involuntary deduction may be made from the wages of a staff member except for federal income tax, social security, medical aid, and state retirement, or in compliance with a court order such as garnishment; and
- G. Monthly financial reports are submitted to the board.

Cross References:	Board Policy 5005	Employment: Disclosures, Certification, Assurances and Approval
	Board Policy 6213	Reimbursement for Travel Expenses
Legal References:	RCW 28A.300.060	Studies and adoption of classifications for school district budgets — Publication
	28A.320.010	Corporate powers
	28A.320.020	Liability for debts and judgments
	28A.320.090	Preparing & distributing information on district's instructional program, operation and maintenance — Limitation
	28A.330.100	Additional powers of the board
	28A.400.300	Hiring and discharging employees — Written leave policies — Seniority and leave benefits of employees transferring between school districts and other educational employers.
	28A.505.040	Budget — Notice of completion — Copies — Review by ESD

28A.505.060	Budget — Hearing and adoption of — Copies filed with ESDs
28A.505.080	Budget — Disposition of copies
28A.505.150	Budgeted expenditures as appropriations — Interim expenditures — Transfer between budget classes — Liability for nonbudgeted expenditures
Chapter 28A.510 RCW	Apportionment to District — District Accounting
WAC 392-123-054	Time Schedule for Budget

Management Resources:

Policy News, October 2011 Policy Manual Revisions