

**PROGRAM PLANNING AND BUDGET**

A district's annual budget is tangible evidence of the board's commitment toward fulfilling the District's Ends and providing for the efficient and effective operation of the district. 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.

**Fiscal Year**

The district fiscal year will begin September 1 each year and will continue through August 31 of the succeeding calendar year.

**Budget**

An annual budget for Puget Sound ESD will be prepared in conformance with rules and regulations specified by the Office of Superintendent of Public Instruction (OSPI)

Notices shall be published in a local paper of general circulation for two consecutive weeks announcing that date, time and place of the annual budget hearing. 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 Puget Sound ESD office by July 10<sup>th</sup>, unless OSPI has delayed the date because the state operating budget was not adopted by June 1<sup>st</sup>.

The Superintendent will schedule Board briefings to familiarize the Board with material issues contained in the proposed budget.

The budget for the ensuing year shall be adopted by Board resolution following a public hearing by August 1st. Copies of the budget as adopted shall be filed with OSPI.

**Expenditures in Excess of Budget**

Total Budget expenditures for the ESD as adopted in the budget shall constitute the appropriations of the District for the ensuing fiscal year. The district will be limited in the incurring of expenditures to the grand total of such appropriations

At any time that the budget is to be increased by making an additional appropriation for any reason, the Board, after proper notice, shall adopt a resolution stating the facts and the amount of appropriation necessary to correct the situation.

Any person may appear at the meeting at which the appropriation resolution is to be voted on and may be heard for or against the adoption. Passage of the resolution requires a majority vote of all members of the board.

In the event of an emergency requiring expenditures in excess of the budget, the board may adopt a resolution which states the conditions constituting the emergency and the amount of the appropriation necessary to correct the situation. At any other time that the budget is to be increased by making an additional appropriation, the board, after proper notice, will adopt a resolution stating the facts and the amount of appropriation necessary to correct the situation.

Adopted: March 1985

Revised: January 2012

Adopted: March 1985

Revised: November 2013

Relevant PSESD Board Governance Policy: EL 7, Financial Planning and Budgeting

Cross References:

Legal References: RCW 28A.310.330, 340, 370 and 390