

PROGRAM PLANNING, BUDGET PREPARATION, ADOPTION AND IMPLEMENTATION

The district's annual budget is tangible evidence of the board's commitment toward fulfilling the Strategic Plan aims and objectives of the instructional program and providing for the efficient and effective operation of the district. The budget expresses in specific terms the services to be provided, consistent with the Strategic Plan for 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, commencing September 1 through August 31 of the succeeding calendar year. The budget will set forth the complete financial plan of the district for the ensuing school year.

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 sharing of information with community members prior to action by the board.

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 in 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 shall be published no less than seven days prior to the hearing.

Copies of the proposed budget shall 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. (First Class district Provision: 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.

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 by the Superintendent for purposes designated by the board;
- C. A goal of not less than 3 percent (3%) of total revenues received will be strived for in the ending unreserved General Fund Balance, at the close of each fiscal year as defined in Executive Limitation 7.
- D. Complete listing of expenditures for supplies, materials and services is presented for board approval and/or ratification.
- E. Purchases are made according to the legal requirements of the state of Washington and adopted board policy;
- F. Funds may be transferred from one budget classification subject to such restrictions as may be imposed by the board:
- G. The superintendent will be responsible for establishing procedures to authorize and control the payroll operations of the district. The board may act on behalf of individual staff to deduct a certain amount from the staff member's paycheck and remit an agreed amount to a designee of the staff member. 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
- H. Financial reports are submitted to the board each month.

Cross References:	Board Policy 5005 Board Policy 6213 Board Policy 6215	Employment Reimbursement for travel expense Expenditure certification
Legal References:	RCW 28A.300.060 28A.320.010 28A.320.020 28A.400.300 28A.320.090 28A.330.100 28A.505 28A.505.040 28A.505.060 28A.505.080 28. 505.150	Studies and adoption of classifications for school district budgets — Publication Corporate powers Liability for debts and judgments Hiring and discharging employees, seniority and leave benefits, transfers between school districts Preparing & distributing information on district's instructional program, operation and maintenance — Limitation Additional powers of the board School district budgets Budget — When prepared — Contents Budget — Hearing and adoption of Copies filed with ESDs Budget — Disposition of copies Budgeted expenditures as appropriations

28A.510

Interim expenditures — Transfer
between budget classes — Liability for
nonbudgeted expenditures
Apportionment to district — District
accounting

WAC 392-123-054

Time schedule for budget

Adoption Date: December 19, 2005
Revised: October 21, 2015