

**PROGRAM PLANNING, BUDGET PREPARATION,  
ADOPTION AND IMPLEMENTATION**

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Mead School District's annual budget is tangible evidence of the Board's commitment toward fulfilling the 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 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 shall be prepared for the ensuing fiscal year. The budget shall 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 shall prepare for the Board's study and consideration appropriate documentation supporting his/her recommendations, which shall be designed to meet the needs of students within the limits of anticipated revenues consistent with reasonable management practices. Program planning and budget development shall provide for staff participation and the sharing of information with patrons prior to action by the Board.

The district fiscal year shall begin September 1 each year and shall 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 shall 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 shall 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 10<sup>th</sup> unless OSPI has delayed the date because the state operating budget was not adopted by June 1st. The district shall submit one (1) copy of its budget to ESD -101 for review and comment.

**Budget: Adoption and Filing**

The budget for the ensuing school year shall be adopted by a Board Resolution following a public hearing. Such action shall be recorded in the official minutes of the Board. Copies of the budget as adopted shall be filed with ESD-101 and OSPI for review. The dates for adoption and filing are as follows:

**1st Class Districts:**

- Budget adopted by August 31
- Budget filed with ESD-101 by September 3
- Budget filed with OSPI by September 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. Expenditures for purchases shall be processed by the use of district purchase orders or other approved means. Payments for district credit cards, procurement cards, personal service contracts, petty cash reimbursements, etc. shall be made through accounts payable.
- F. Funds may be transferred from one budget classification to another subject to such restrictions as may be imposed by the Board;
- G. The Superintendent shall 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;
- H. Financial reports are submitted to the Board each month.
- I.

<b>Cross References:</b>	Board Policy 5005 Board Policy 6213	Employment Reimbursement for Travel Expense
<b>Legal References:</b>	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  28A.510  WAC 392-123-054	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 Districts' Budgets  Budget — Notice of completion — Copies — Review by ESD Budget — Hearing and adoption of — Copies filed with ESDs Budget — Disposition of copies  Budgeted expenditures as appropriations — Interim expenditures — Transfer between budget classes — Liability for nonbudgeted expenditures Apportionment to District — District Accounting  Time Schedule for Budget

**Replaces Mead School District Policies 6200, 7025, 7050, 7075, 7100, 7125**  
**Adopted: July 23, 2007**