

BUDGET PLANNING, PREPARATION, ADOPTION, AND MANAGEMENT: 6000

Budget Planning and Preparation

The planning stage of budget development must allow for input and participation from a wide number of constituents, including staff and the general community prior to action by the Board. The Superintendent, or designee, shall prepare a recommended budget for Board consideration that is in alignment with the District's strategic plan and goals. The recommended budgets must include the general fund, transportation vehicle fund, capital projects fund, debt service fund, and Associated Student Body fund. These budgets shall be designed to meet the needs of students and describe the services to be provided within the limits of projected revenues consistent with reasonable financial management practices.

Budget Adoption

The Superintendent's recommended budget will be presented in a public hearing. The Board shall publish notice of a public hearing for budget adoption 14 days prior to the public hearing. The Board president shall invite any written or oral testimony on behalf of the proposed budget. Upon completion of the Board's response to the public testimony, the budget shall be adopted in a Board meeting no later than August 31. This date could be delayed by the Superintendent of Public Instruction if the state's operating budget was not officially approved until after June 1. Following budget adoption, Business Services will file necessary copies with the Educational Service District and State Superintendent of Public Instruction.

Budget Management

The Board places responsibility with the Superintendent, or designee, for budget management and expenditure control. All actions of the Superintendent in executing the programs set forth in the budget shall be consistent with state laws, Board policy, motions, and resolutions. In the expenditure of funds, the Superintendent will observe the strictest economy in providing necessary services.

Under state guidelines inter-fund transfers and/or loans may be conducted when approved by Board resolution. If at any time the budget is to be increased by making an additional appropriation, commonly referred to as a budget extension, the Board shall adopt a resolution stating the facts and amounts of the appropriation.

Legal References:	RCW 28A.300.060	Studies and adoption of classifications for school district budgets–Publication
	RCW 28A.320.010	Corporate powers
	RCW 28A.320.020	Liability for debts and judgments
	RCW 28A.320.090	Preparing & distributing information on district's instructional program, operation and maintenance–Limitation

Administrative **Policies** and Procedures
Series: 6000 – Administration and Management Support

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Legal References:	RCW 28A.330.100	Additional powers of the board
(Continued)	RCW 28A.505	School districts' budget
	RCW 28A.505.040	Budget–Notice of completion–Copies–Review by ESD
	RCW 28A.505.050	Notice of meeting to adopt
	RCW 28A.505.060	Budget–Hearing and adoption–Copies filed with ESDs
	RCW 28A.505.080	Budget–Disposition of copies
	RCW 28A.505.150	Budget expenditures as appropriations–Interim expenditures–Transfer between budget classes– Liability for non-budgeted expenditures
	RCW 28A.505.170	First class school districts–Emergency or additional appropriation resolutions–Procedure
	RCW 28A.505.190	Program budget for distribution to the public– Contents–Scope
	RCW 28A.510	Apportionment to District–District accounting
	WAC 392-123-054	Time schedule for budget
	WAC 392-123-135 to 160	Inter-fund loans