PROGRAM PLANNING, BUDGET PREPARATION, ADOPTION AND IMPLEMENTATION

A 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 sup- port 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.

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 per- son 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 of the state operating budget was not adopted by June 1st.

The district shall 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 shall be adopted by board resolution following a public hearing. Such action shall be recorded in the official minutes of the board. [First Class District Provision: Copies of the budget as adopted shall be filed with the education service district for review.] [Second Class District Provision: Copies of the budget as adopted shall be filed with the educational service district for review, alteration, and approval by the budget review committee.] Copies of the budget will be filed with the state superintendent of public instruction.

The dates for adoption and filing are as follows:
1st Class Districts:
Budget adopted by 8.31
Budget filed with EDS by 9.3
Budget filed with OSPI by 9.10

2nd Class Districts: Budget adopted by 8.1
Budget forwarded to ESD for review, alteration and approval by budget review committee by 8.3
Budget review committee approves budget by 8.31
Budget returned to school district and 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 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; and

G. Financial reports are submitted to the board each month.

Cross References:	Board Policy 5005	Employment
	Board Policy 6213	Reimbursement for Travel Expense
Legal References:	RCW 28A.300.0600	Studies and adoption of classifications for school district budgets — Publication
	28A.320.010	Corporate powers
	28A.320.020	Liability for debts and judgments
	28A.400.300	Hiring and discharging employees — Seniority and leave benefits, transfers between school districts
	28A.320.090	Preparing & distributing information on district's instructional program, operation and maintenance — Limitation

28A.330.100	Additional powers of the board
28A.505	School District Budgets
28A.505.040	Budget — When prepared — Contents
28A.505.060	Budget — Hearing and adoption — Copies filed with ESDs
28A.505.080	Budget — Disposition of copies
28. 505.150	Budgeted expenditures as appropriations Interim expenditures — Transfer between budget classes — Liability for nonbudgeted expenditures
28A.510	Apportionment to District — District Accounting
WAC 392-123-054	Time Schedule for Budget