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 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 fiscal year.

Prior to presentation of the proposed budget for adoption, the superintendent or designee 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 the sharing of information with community members prior to action by the board.

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

Budget Preparation, Notice, and Submission to ESD and OSPI
On or before the tenth day of July in each year, the district shall prepare the budget for the ensuing fiscal year. The annual budget development process shall include the development or update of a four-year budget plan that includes a four-year enrollment projection. The four-year budget plan must include an estimate of funding necessary to maintain the continuing costs of program and service levels and any existing supplemental contract obligations.

The completed budget must include a summary of the four-year budget plan and set forth the complete financial plan of the district for the ensuing fiscal year.

Upon completion of the budget, the district will electronically publish a notice stating that the district has completed the budget, posted it electronically, placed it on file in the district administration office, and that a copy of the budget and a summary of the four-year budget plan will be furnished to any person who calls upon the district for it.

By July 10th, the district will submit a copy of the budget and four-year budget plan to its educational service district and to the office of the superintendent of public instruction for review and comment, unless the superintendent of public instruction has delayed the date because the state operating budget was not adopted by June 1st.

General Fund Balance Requirement
To ensure the financial stability of the Highland School District, the school board has directed the superintendent to maintain a cash reserve in the General Fund of 9.0% or greater at the end of each school year. The percentage will be based on total revenue received during the school year. The budget process should always contain a process to maintain the identified reserve.

Budget Notice, Hearing, Adoption, and Filing
The board of directors will meet to fix and adopt the budget for the ensuing fiscal year. The district will provide notice of the meeting. The notice will designate the date, time, and place of the meeting. The notice will also state that any person may appear at the meeting and be heard for or against any part of the budget, the four-year budget plan, or any proposed changes to uses of enrichment funding. The district will publish the notice electronically and will publish it at least once each week for two consecutive weeks in a newspaper of general circulation in the district (or if there is none in the district, in a newspaper of general circulation in the county or counties in which the district is a part). The last notice will be published no later than seven days before the meeting.

On the day given in the notice, the board of directors will meet at the time and place designated. At the meeting, the board of directors will fix and determine the appropriation from each fund contained in the budget separately; will by resolution adopt the budget, the four-year budget plan summary, and the four-year

enrollment projection; and will record its action in the official minutes. (First Class District Provision: Copies of the budget as adopted will be filed with the education service district for review.) (Second Class District Provision: Copies of the budget as adopted will 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 superintendent of public instruction.

The dates for adoption and filing are as follows:

1st Class Districts:

Budget adopted by 8.31
Budget filed with ESD 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 or designee for administering the operating budget, once adopted. All actions of the superintendent or designee 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 or designee will be responsible for establishing procedures to authorize and control the payroll operations of the district; and
G. Financial reports are submitted to the board each month.

Cross References:	6213 - Reimbursement for Travel Expenses 5005 - Employment: Disclosures, Certification Requirements, Assurances and Approval
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 RCW 28A.330.100 Additional powers of the board RCW 28A.400.240 Deferred compensation plan for school district or educational service district employees—Limitations RCW 28A.400.250 Tax deferred annuities—Regulated company stock RCW 28A.400.280 Employee benefits—Employer contributions—Optional benefits—Annual report

RCW 28A.400.300 Hiring and discharging employees — Written leave policies — Seniority and leave benefits of employees transferring between school districts and other educational employers.

RCW 28A.405.400 Payroll deductions authorized for employees

RCW 28A.405.410 Payroll deductions authorized for certificated employees—Savings

RCW 28A.505.040 Budget — Notice of completion — Copies — Review by ESD

RCW 28A.505.050 Budget — Notice of meeting to adopt

RCW 28A.505.060 Budget — Hearing and adoption of — Copies filed with ESDs

RCW 28A.505.080 Budget — Disposition of copies

RCW 28A.505.150 Budgeted expenditures as appropriations — Interim expenditures — Transfer between budget classes — Liability for nonbudgeted expenditures

Chapter 28A.510 RCW Apportionment to District — District Accounting

RCW 41.04.020 Public employees—Payroll deductions authorized

RCW 41.04.035 Salary and wage deductions for contributions to charitable agencies—United Fund defined—Includes Washington state combined fund drive

RCW 41.04.036 Salary and wage deductions for contributions to charitable agencies—Deduction and payment to United Fund or Washington state combined fund drive—Rules, procedures

RCW 41.04.230 Payroll deductions authorized

RCW 41.04.233 Payroll deductions for capitation payment to health maintenance organizations

RCW 41.04.245 Payroll deductions to a bank, savings bank, credit union, or savings and loan association

WAC 392-123-054 Time Schedule for Budget

Management Resources:

2021 – February Issue
2018 - June Policy Alert
2011 - October Issue

Adoption Date: **05.02**
Classification: **Encouraged/Priority**
Revised Dates: **01.05; 03.06; 05.19; 10.19;**