

**Management Support
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 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 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 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:

(cf. 5005 - Personnel)

(cf. 6213 - Reimbursement for Travel Expense)

Legal References:

RCW 28A.300.0600 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.400.250 Tax-deferred annuities

RCW 28A.400.300 Hiring and discharging employees --Seniority and leave benefits, transfers between school districts

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.505 School District Budgets

RCW 28A.505.040 Budget--When prepared--Contents

RCW 28A.505.060 Budget--Hearing and adoption--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

RCW 28A.505.190 Program budget for distribution to the public--Contents--Scope

RCW 28A.510 Apportionment to District--District Accounting

RCW 41.04.020 Public employees--Payroll deductions authorized

RCW 41.04.425 Direct deposit of salaries into financial institutions authorized

RCW 41.50.770 Deferred compensation plans

RCW 41.04.230 Payroll deductions authorized

WAC 392-123-054 Time Schedule for Budget