
PROGRAM PLANNING, BUDGET PREPARATION, ADOPTION & 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 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. Copies of the budget as adopted shall be filed with the education service District for review. Copies of the budget will be filed with the state Superintendent of Public Instruction.

The dates for adoption and filing are as follows:

- Budget adopted by August 31
- Budget filed with ESD by September 3
- Budget filed with OSPI by September 10

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:

POLICY SERIES 6000 – MANAGEMENT SUPPORT

- 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.



<i>CROSS REFERENCES</i>	<i>Policy 5005</i>	<i>Employment</i>
	<i>Policy 6213</i>	<i>Reimbursement for Staff Travel Expenses</i>
<i>LEGAL REFERENCES</i>	<i>RCW 28A.300.600</i>	<i>Studies and adoption of classifications for school District budgets--Publication</i>
	<i>RCW 28A.320.010</i>	<i>Corporate powers</i>
	<i>RCW 28A.320.020</i>	<i>Liability for debts and judgments</i>
	<i>RCW 28A.400.300</i>	<i>Hiring and discharging employees—Seniority and leave benefits, transfers between school Districts</i>
	<i>RCW 28A.320.090</i>	<i>Preparing and distributing information on District's instructional program, operation and maintenance--Limitation</i>
	<i>RCW 28A.330.100</i>	<i>Additional powers of the Board</i>
	<i>RCW 28A.505</i>	<i>School Districts' Budgets</i>
	<i>RCW 28A.505.040</i>	<i>Budget—Notice of completion—Copies—Review by ESD</i>
	<i>RCW 28A.505.060</i>	<i>Budget—Hearing and adoption of—Copies filed with ESDs</i>
	<i>RCW 28A.505.080</i>	<i>Budget—Disposition of copies</i>
	<i>RCW 28A.505.150</i>	<i>Budgeted expenditures as appropriations—Interim expenditures—Transfer between budget classes—Liability for nonbudgeted expenditures</i>
	<i>RCW 28A.510</i>	<i>Apportionment to District—District Accounting</i>
	<i>WAC 392-123-054</i>	<i>Time Schedule for Budget</i>



POLICY ADOPTED *November 14, 2011*

