

## **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 school 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.

### **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:

**2nd Class Districts:**

Budget adopted by August 1.

Budget forwarded to ESD for review, alteration and approval by budget review committee by August 3.

Budget review committee approves budget by August 31.

Budget returned to school district and filed with OSPI by September 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 Reference:     6213 Reimbursement for Travel Expenses  
                             5005 Employment and Volunteers: 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.320.090 Preparation & distributing information on district's

**Policy No. 6000**  
**Section: 6000 Management Support**

instruction 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 contribution-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.505.080 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 Policy & Legal News  
2018 June Policy Alert  
2011 October Issue

**Waitsburg School District**  
**Adoption Date: 02.10.10; 07.22.21**  
**Revised: 12.98; 02.06; 10.11; 06.18; 02.21**  
**Classification: Encouraged**