

## **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 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.

### **Notice and Conduct of Budget Hearings**

Upon completion of the proposed district budget for the ensuing school year, notices will be published in a local paper of general circulation once a week for two successive weeks announcing the date, time and place of the budget hearing as required by law. The notice will also state that any person may appear and be heard for or against any part of such budget. The last notice will be published no less than seven days prior to the hearing. The notice shall include that copies of the proposed preliminary budget will be also be made available to persons requesting a copy.

The district will 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 will be adopted by board resolution following a public hearing. Such action will be recorded in the official minutes of the board. Copies of the budget as adopted will be filed with the Educational Service District for review, alteration, and approval. Copies of the budget will be filed with the State Superintendent of Public Instruction.

The dates for adoption and filing are as follows:

#### **2nd Class Districts:**

Budget adopted by 8.1

Budget forwarded to ESD for review, alteration and approval by budget review committee by 8.3

ESD 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 will be responsible for establishing procedures to authorize and control the payroll operations of the district. 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:	Model Policy 5005	Employment: Disclosures, Certification, Assurances and Approval
	Model Policy 6213	Reimbursement for Travel Expenses
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.400.300	Hiring and discharging employees — Written leave policies — Seniority and leave benefits of employees transferring between school districts and other educational employers.
RCW 28A.505.040	Budget — Notice of completion — Copies — Review by ESD
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
WAC 392-123-054	Time Schedule for Budget

Management Resources:

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