MANAGEMENT SUPPORT - FINANCIAL

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. 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 shall prepare for the board's 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 responsible management practices.

Fiscal Year

The district fiscal year shall begin September 1 each year and shall 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 shall be published in a local paper of general circulation in two (2) successive weeks announcing the date, time, and place 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 10, unless the Superintendent of Public Instruction delays the date because the state's operating budget was not finally approved until after June 1.

The district shall submit one (1) copy of its budget to its educational service district for review and comment by July 10, unless the Superintendent of Public Instruction delays the date because the state's operating budget was not finally approved until after June 1.

Budget: Adoption and Filing

The budget for the ensuing school year shall be adopted by board resolution no later than August 31, 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 educational service district

no later than September 3, for review, alteration, and approval by the budget review committee. A copy of the budget will be returned to the local district no later than September 10. 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 September 3
- Budget filed with OSPI by September 10

Budget Implementation

The board places responsibility with the Superintendent for administering and operating the 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 with 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. Purchases are made according to the legal requirements of the state of Washington and adopted board policy;
- C. Funds may be transferred from one budget classification to another subject to such restrictions as may be imposed by the board.
- D. The Superintendent will be responsible for establishing procedures to authorize and control the payroll operations of the district. No involuntary deductions may be made from the wages of a staff member except for the federal income tax, social security, medical aid, and state retirement, or in compliance with a court order such as garnishment.

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

RCW 28A.505.030 - District fiscal year

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 non-budgeted expenditures

Chapter 28A.510 RCW Apportionment to District — District

Accounting

WAC 392-123-054 Time Schedule for Budget

Adoption Date: August 25, 1993 Revised Date: November 8, 2017

Classification: Priority