

MANAGEMENT SUPPORT

Expenditures in Excess of Budget

Total budget expenditures for each fund as adopted in the budget will constitute the appropriations of the district for the ensuing fiscal year. The board will be limited in the incurring of expenditures to the grand total of such appropriations.

In the event of an emergency of a type enumerated in WAC 392-123-071 requiring expenditures in excess of the budget, the board may, without notice or hearing, adopt a resolution which states the conditions constituting the emergency and the amount and purpose of additional authorized appropriations. At any other time that the budget is to be increased by making an additional appropriation, the board, after proper notice, will adopt a resolution stating the facts and the amount of appropriation necessary to correct the situation. Any person may appear at the meeting at which the appropriation is to be voted on and be heard for or against the adoption. Passage of the resolution requires a majority vote of all members of the board.

Legal References:	RCW 28A.225.250	Cooperative programs among school districts – Rules
	RCW 28A.505.150	Budgeted expenditures as appropriations— Interim expenditures—Transfer between budget classes—Liability for non-budgeted expenditures
	RCW 28A.505.170	First class school districts—Emergency or additional appropriation resolutions—Procedure
	WAC 392-123-071	Budget extensions – First class school districts

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