

MANAGEMENT SUPPORT SERVICES

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 shall be prepared for the ensuing fiscal year. The budget shall set forth the complete financial plan of the District for the ensuing 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 hearing. Copies of the proposed budget shall be made available at the District's office by July 10 unless the superintendent of public instruction has delayed the date because the state operating budget was not adopted by June 1.

The District shall submit one (1) copy of its budget to its educational service district for review and comment by July 10.

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. Copies of the budget as adopted shall be filed with the educational service district for review. Copies of the budget will be filed with the 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.

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. The District shall increase the unassigned minimum fund balance from four percent (4%) to five percent (5%) of the District's budgeted expenditures by 2019-20. Any proposed use of these reserves will require approval by the Board.

Should the Board authorize use of the unassigned minimum fund balance below the reserve, the superintendent, or designee, will prepare a financial plan identifying how to return the unassigned minimum fund balance reserves to the current budgeted amount.

- C. Funds held in reserve accounts for self-insurance, assigned to contingencies, and unassigned minimum fund balance may not be expended without prior approval of the Board. Those funds reserved for carryover balances within the approved budget (General fund #821, #888) may be expended through approved District procedures;
- D. Complete listing of expenditures for supplies, materials, and services is presented for Board approval and/or ratification (contained in the General Fund Budget Line Item Detail);
- E. Purchases are made according to the legal requirements of the state of Washington and adopted Board policy;
- F. Funds may be transferred from one budget classification to another subject to such restrictions as may be imposed by the Board;

- G. The superintendent shall be responsible for establishing procedures to authorize and control the payroll operations of the District, including payroll deductions. Voluntary payroll deductions shall be authorized by the Board. No involuntary deduction may be made from the wages of a staff member except for federal income tax, social security, industrial insurance, state retirement, payroll corrections, and other involuntary deductions required by law (e.g., court ordered wage garnishments); and
- H. Financial reports are submitted to the Board each month.

Cross References:

cf. 5005 - Employment
cf. 6213 - Reimbursement for Travel Expense

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.400.250 Tax-deferred annuities
RCW 28A.400.300 Hiring and discharging employees--Seniority and leave benefits, transfers
between school districts
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.505 School Districts' Budgets
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
RCW 28A.510 Apportionment to District--District Accounting
RCW 41.04.020 Public employees--Payroll deductions authorized
RCW 41.04.240 Direct deposit of salaries into financial institutions authorized
RCW 41.50.770 Deferred compensation plans
RCW 41.04.230 Payroll deductions authorized
WAC 392-123-054 Time Schedule for Budget

Adoption Date: October 23, 1985
Revised: May 23, 2001
Revised: December 12, 2001
Revised: March 11, 2009
Revised: August 25, 2010
Revised: September 11, 2013
Revised: August 13, 2014
Revised: November 24, 2015