

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 school 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.

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 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 the hearing.

Copies of the proposed budget shall be made available at the district office by July 10th unless the superintendent of public instruction has delayed the date because the state operating budget was not adopted by June 1st.

The district shall 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 shall be adopted by board resolution following a public hearing. Such action shall be recorded in the official minutes of the board. First Class District Provision: Copies of the budget as adopted will be filed with the education service district for review. Copies of the budget as adopted shall 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 ~~state-State superintendent~~ Superintendent of public-Public instruction Instruction.

The dates for adoption and filing are as follows:

1st Class Districts:

Budget adopted by 8.31

Budget filed with ESD by 9.3

Budget filed with OSPI by 9.10

~~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 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 shall be responsible for establishing procedures to authorize and control the payroll operations of the district. The board may act on behalf of individual staff to deduct a certain amount from the staff member's paycheck and remit an agreed amount to a designee of the staff member. No involuntary deduction may be made from the wages of a staff member except for federal income tax, industrial insurance, social security, absence not covered by authorized leave, 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: Board Policy 6213 Reimbursement for Travel Expenses
5005 Employment Disclosures,

Legal References: RCW 28A.300.060 Certification Requirements,
Assurances and Approval
Studies and adoption of
classifications for school district
budgets—Publication

28A.320.010 Corporate powers

28A.320.020 Liability for debts and judgments

28A.320.090 Preparing & distributing information
on district's instructional program,
operation and maintenance-
Limitation

28A.330.100 Additional powers of the board

28A.400.300 Hiring and discharging employees –
Seniority and leave benefits,
transfers between school districts

28A.505.040 Budget – Notice of completion—
copies— Review by ESD

28A.505.060 Budget --Hearing and adoption of--
Copies filed with ESD's

28A.505.080 Budget--Disposition of copies

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

Management Resources:

2011 - October Issue

Cross References: Board Policy 5111 Employment of Staff

~~Board Policy 5313~~ ~~Payroll Deductions~~

Legal References:	RCW 28A.300.0600	Studies and adoption of classifications for school district budgets
	28A.320.010	Publication
	28A.320.020	Corporate powers
	28A.400.300	Liability for debts and judgments
	28A.320.090	Hiring and discharging employees
	28A.330.100	Seniority and leave benefits, transfers between school districts
	28A.505	Preparing & distributing information on district's instructional program, operation and maintenance
	28A.505.040	Limitation
	28A.505.060	Additional powers of the board
	28A.505.080	School District Budgets
	28A.505.150	Budget When prepared
	28A.505.190	Contents
	28A.510	Budget Hearing and adoption
	WAC 392 123 054	Copies filed with ESD's
		Budget Disposition of copies
		Budgeted expenditures as appropriations
		Interim expenditures
		Transfer between budget classes
		Liability for non-budgeted expenditures
		Program budget for distribution to the public
		Contents
		Scope
		Apportionment to District
		District Accounting
		Time Schedule for Budget

Revision Date: 12/15/14

Adoption Date: January 2, 2002
Woodland School District #404