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.

Copies of the proposed budget will 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 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. (First Class District Provision: Copies of the budget as adopted will be filed with the education service district for review.) (Second Class District Provision: Copies of the budget as adopted will 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 Superintendent of Public 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 8.1
Budget forwarded to ESD for review, alteration and approval by budget review committee by 8.3
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.

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

Cross References

6213 - Reimbursement for Travel Expenses

5005 - Employment: Disclosures, Certification Requirements, Assurances and Approval

Management Resources

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Need Minor Changes