

## **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 willshall be prepared for the ensuing fiscal year. The budget willshall set forth the complete financial plan of the district for the ensuing fiscalschool year.

- Prior to presentation of the proposed budget for adoption, the superintendent or designee will shall prepare for the board's study and consideration appropriate documentation supporting his/her recommendations, which willshall be designed to meet the needs of students within the limits of anticipated revenues consistent with reasonable management practices. Program planning and budget development willshall provide for staff participation and the sharing of information with community memberspatrons 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.

### **Budget Preparation, Notice, and Submission to ESD and OSPI**

On or before the tenth dayConduct of July in each year, the district shall prepare the budget for the ensuing fiscal year. The annual budget development process shall include the development or update of a four-year budget plan that includes a four-year enrollment projection. The four-year budget plan must include an estimate of funding necessary to maintain the continuing costs of program and service levels and any existing supplemental contract obligations.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**

The completed budget must include a summary of the four-year budget plan and set forth the complete financial plan of the proposed budget shall be made available at the district for the ensuing fiscal year.

- Upon completion of the budget, the district will electronically publish a notice stating that the district has completed the budget, posted it electronically, placed it on file in the district administration office, and that a copy of the budget and a summary of the four-year budget plan will be furnished to any person who calls upon the district for it.

By July 10th, the district will submit a copy of the budget and four-year budget plan to its educational service district and to the office of the superintendent of public instruction for review and comment, unless the superintendent of public instruction has delayed the date because the state operating budget was not adopted by June 1st.

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**Budget Notice, Hearing, Adoption, and Filing**

The board of directors will meet to fix and adopt the budget for the ensuing fiscal year. The district will provide notice of the meeting. The notice will designate the date, time, and place of the meeting. The notice will also state that any person may appear at the meeting and be heard for or against any part of the budget, the four-year budget plan, or any proposed changes to uses of enrichment funding. The district will publish the notice electronically and will publish it at least once each week for two consecutive weeks in a newspaper of general circulation in the district (or if there is none in the district, in a newspaper of general circulation in the county or counties in which the district is a part). The last notice will be published no later than seven days before the meeting.

On the day given in the notice, the board of directors will meet at the time and place designated. At the meeting, the board of directors will fix and determine the appropriation from each fund contained in the budget separately; will by resolution adopt the budget, the four-year budget plan summary, and the four-year enrollment projection; and will record its action in the official minutes. (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. Copies of the budget as adopted will be filed with the education service district for review.) Copies State Superintendent of the budget will be filed with the superintendent of public instruction Public Instruction.

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The dates for adoption and filing are as follows:

- Budget adopted by 8.31
- Budget filed with ESD by 9.3
- Budget filed with OSPI by 9.10

## Budget Implementation

The board places responsibility with the superintendent or designee for administering the operating budget, once adopted. All actions of the superintendent or designee 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 or designee will~~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.

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Cross References:	Board Policy 6213	Reimbursement for Travel Expenses
	Board Policy 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	Liability for debts and judgments
	RCW 28A.320.090	Preparing & distributing information on district's instructional program, operation and maintenance — Limitation



<del>28A.505.040</del>	<del>Budget</del>	<del>Notice of completion</del>
	<del>copies</del>	<del>Review by</del>
	<del>ESD</del>	
<del>28A.505.060</del>	<del>Budget</del>	<del>Hearing and adoption of</del>
	<del>Copies filed with ESD's</del>	
<del>28A.505.080</del>	<del>Budget</del>	<del>Disposition of copies</del>
<del>28A. 505.150</del>	<del>Budgeted expenditures as</del>	<del>appropriations</del>
	<del>Interim expenditures</del>	<del>Transfer</del>
	<del>between budget classes</del>	<del>Liability</del>
	<del>for non budgeted expenditures</del>	
<del>Chapter</del>	<del>28A.510 RCW</del>	<del>Apportionment to District</del>
		<del>District</del>
		<del>Accounting</del>
<del>WAC</del>	<del>392 123 054</del>	<del>Time Schedule for Budget</del>

**Management Resources:**

~~2011~~ – ~~October Issue~~

Revision Date: 12/15/14  
Adoption Date: January 2, 2002  
Woodland School District #404