

## **Program Planning, Preparation, Adoption and Implementation**

A district's annual budget is tangible evidence of the board's commitment to fulfilling district goals and objectives for student learning and to providing for the efficient and effective operation of the district. The budget meets all legal requirements and constraints and expresses the services to be provided in specific terms. The budget aligns with immediate and long-range goals and resources available and establishes priorities within program areas, such as basic education, categorical, 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.

The budget document reflects funding decisions based on the district's educational goals and priorities, the type of document commonly referred to as a program-driven budget. The budget development process ensures that goals and priorities are considered in the preparation of budget proposals and that any decisions related to reduction or increase in funding levels can be addressed in those terms. The format used in budget preparation reflects these considerations, and the public information budget will be an interpretive document that communicates the budget to the public in consideration of district goals and priorities. The expected results of proposed expenditures will be clearly explained in the public documents, as well as in the proposal-preparation documents.

The board recognizes the distinctions between budget development and adoption as a planning and governance process and financial management as an implementation task. The board sets an expectation for sound financial practices, appropriate checks and balances, prudent investments, and effective planning for and management of district facilities and resources.

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, student and community participation; parents and the community are involved in budget planning; an information program emphasizes the relationship between fiscal needs, community support and the district's goals and objectives. Accessing the perspective of professional staff members is a recognized value in the budget process, and meaningful staff participation in the budget planning process shall be assured.

### **1. Budget Procedures**

In the preparation of the budget, the superintendent shall, to the extent feasible, confer with employed personnel, citizens, parents and students, so as to make the budget as nearly as possible an expression of the interests of all concerned.

The budget shall present the district's complete financial program for the ensuing year as follows:

- 1.1 **Revenue.** This includes the actual revenues for the last completed fiscal year; the estimated balance on hand at the end of the current fiscal year; and the estimated revenues for the ensuing fiscal year, with the source and relative proportion for each. The estimated revenues from all sources for the ensuing fiscal year shall not include any revenue not anticipated to be received in cash during that fiscal year.
- 1.2 **Expenditures.** This includes expenditures for the current fiscal year; the budgeted appropriations for the current fiscal year; the estimated expenditures for the ensuing year listed in detail, each under the proper subheading of the budget, together with a detailed schedule of salaries either included in the budget or attached to it.

Expenditures that are generated directly by student enrollment, unknown until school starts in September, shall be submitted on the basis of a data-based, projected enrollment estimate.

## 2. 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 (2) 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 (7) days prior to the hearing. The public hearing will be held pursuant to the notices published. The board will, following the hearing, adopt the final budget.

The preliminary budget for the next fiscal year will be prepared prior to July 10th, unless the Office of Superintendent of Public Instruction (OSPI) has delayed the date because of the state operating budget was not adopted by June 1st. It will be submitted to the Board of Directors by the superintendent for discussion prior to adoption.

The budget will be accompanied by:

- 2.1 comparative data for prior years;
- 2.2 comparative personnel data; and
- 2.3 proposed expenditures and sources of revenue in detail in accordance with the format prescribed by the OSPI.

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

## 3. 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 shall be filed with the ESD for review, and approval. Copies of the budget will be filed with OSPI.

As a first class district, dates for adoption and filing are as follows:

- (1) budget adopted by August 31;
- (2) budget filed with ESD by September 3; and
- (3) budget filed with OSPI by September 10.

#### **4. Budget Implementation**

The superintendent is authorized to make expenditures and commitments in accordance with the adopted budget.

#### **5. Budget Limitations**

The Board of Directors is limited in making expenditures and incurring liabilities to the grand total allowed in the budget except in cases of emergencies. In cases of emergencies, the Board of Directors shall file with the county auditor, county treasurer, ESD superintendent, state auditor and OSPI, a certified copy of the resolution stating the existence of an emergency and the estimated amount needed to meet the emergency.

The board directs the superintendent to prepare appropriate regulations to implement this policy.

#### **Cross References:**

- (cf.: 1005 – Key Responsibilities of the Board)
- (cf.: 2000 – Goals: Mission Statement; School Improvement Programs)
- (cf.: 2001 – Academic Standards)
- (cf.: 2003 – Reading and Language Arts Instruction)
- (cf.: 2120 – Curriculum Development, Review, and Implementation)
- (cf.: 3131 – District Enrollment and Effects)
- (cf.: 5111 – Employment of Staff)
- (cf.: 5313 – Payroll Deductions)

## Legal References:

RCW 28A.300.060	Studies and adoption of legal classifications for school district budgets— Publication
RCW 28A.320.010	Corporate powers
RCW 28A.320.020	Liability for debts and judgments
RCW 28A.400.300	Hiring and discharging employees—Seniority and leave benefits, transfers between school districts
RCW 28A.400.350	Liability, etc., Insurance Premiums
RCW 28A.320.090	Preparing and distributing information on district's instructional program, operation and maintenance—Limitation
RCW 28A.330.100	Additional powers of the board
RCW 28A.505	School District Budget
RCW 28A.505.040	Budget when prepared contents
RCW 28A.505.050	Budget - Notice of completion and of hearing
RCW 28A.505.060	Budget Hearing and adoption—Copies filed with ESD's
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.505.190	Program budget for distribution to the public—Contents—Scope
RCW 28A.510	Apportionment to District—District Accounting

## Adoption Date:

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