

Program Planning, Budget Preparation, Adoption and Implementation

Purpose

This policy sets forth the parameters and requirements for the development and adoption of the district's annual operating budget.

Scope

This policy applies to the Superintendent, the Chief Financial Officer, program administrators and other staff that may be involved in program planning, budget preparation, budget adoption and budget implementation.

Policy

1. INTRODUCTION

- 1.1. A district's annual budget is tangible evidence of the Board of Director'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.
- 1.2. 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.
- 1.3. 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 and other stakeholder participation and the sharing of information with said staff and stakeholders prior to action by the Board.

2. FISCAL YEAR

The district fiscal year will begin September 1st each year and will continue through August 31st of the succeeding calendar year.

3. NOTICE AND CONDUCT OF BUDGET HEARINGS

- 3.1. 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 (2) 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 (7) days prior to the hearing.

- 3.2. 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.
- 3.3. The district will submit one (1) copy of its budget to its Educational Service District (ESD) office for review and comment.

4. BUDGET ADOPTION AND FILING

- 4.1. 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.
 - 4.1.1. As directed for a Second Class District, prior to Board adoption the budget will be filed with the local ESD for review, alteration, and approval by the budget review committee.
 - 4.1.2. Once adopted, the signed original budget certification page will be forwarded to the local ESD for subsequent filing of the budget with the State Superintendent of Public Instruction.
- 4.2. The timeline for budget preparation, adoption, review, final approval and filing will be in accordance with WAC 392-123-054.

5. BUDGET IMPLEMENTATION

- 5.1. 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 provisions below.
 - 5.1.1. Expenditure of funds for the employment and assignment of staff will meet the legal requirements of the state of Washington and adopted Board policies.
 - 5.1.2. Funds held in fund balance-assigned accounts (General fund #875-888) for contingencies and other purposes may not be expended unless approved for purposes designated by the Board.
 - 5.1.3. A complete listing of expenditures for supplies, materials and services will be presented for Board approval and/or ratification.
 - 5.1.4. Purchases will be made according to the legal requirements of the state of Washington and adopted Board policy.
 - 5.1.5. Funds may be transferred from one budget classification to another, subject to such restrictions as may be imposed by the Board.
 - 5.1.6. Financial reports will be submitted to the Board each month.
 - 5.1.7. All budget actions will be consistent with state and federal laws and the policies of Valley School District.

Related Procedures

N/A

Policy Cross References

N/A

Policy 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 and 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 educational service districts

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

Chapter 28A.510 RCW – Apportionment to District — District Accounting

Chapter 392-123 WAC – Finance – School District Budgeting

Management Resources

[*Accounting Manual for Public School Districts of the State of Washington*](#), OSPI and State Auditor (refer to manual for current fiscal year)

Policy History

Action:	Date:
Approved by the Board	March 16, 2016
Revised	
Revised	
Revised	

Previous Policy Numbers: 6002/4002, 6003/4003