

	<p style="text-align: center;">PROGRAM PLANNING, BUDGET PREPARATION, ADOPTION AND IMPLEMENTATION</p>	<p style="text-align: center;">Policy No. 6000 November 3, 2021 Page 1 of 3</p>
---	--	---

A district’s annual budget is tangible evidence of the Board’s commitment to increasing academic outcomes, access to programs and the efficient and effective supports for instruction in our classrooms. The budget expresses in specific terms the services to be provided for operation of the district, 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.

The district’s annual budget shall be developed from the multi-year fiscal plan and shall be based on sound financial and conservative budgeting principles.

Prior to presentation of the proposed budget for adoption, the Superintendent or their designee will prepare for the Board’s study and consideration appropriate documentation supporting their recommendations, which will be designed to meet the needs of students within the limits of anticipated revenues consistent with reasonable management practices. Prior to action by the Board, staff should engage with the community on both program planning and budget development concerns to ensure the financial plan adequately funds and supports the district’s mission.

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 its adopted 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. Copies of the budget will be filed with the State Superintendent of Public Instruction.

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 for administering the various fund budgets, once adopted. All actions of the Superintendent in executing the programs and/or activities as set forth in the adopted budgets 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 for self-insurance and other such contingencies may not be expended unless approved for purposes designated by the Board;
- C. Purchases are made according to the legal requirements of the state of Washington and adopted Board policy;
- D. Funds may be transferred from one budget classification to another subject to such restrictions as may be imposed by the Board; and
- E. Financial reports as required by Board Policy No. 6030, Financial Reports, are submitted to the Board each month.

Adopted: February 2012

Revised: November 2021; July 2021 (per Policy No. 1310)

Cross Reference: Policy Nos. 1430; 1430BP; 1440; 5005; 6213

Related Superintendent Procedure:

Previous Policies: G01.00

Legal References: RCW 28A.300.060 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 — Written leave policies — Seniority and leave benefits of employees transferring between school districts and other educational employers; 28A.505.040 Budget — Notice of completion — Copies — Review by ESD; 28A.505.060 Budget — Hearing and adoption of — Copies filed with ESDs; 28A.505.080 Budget — Disposition of copies; 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; WAC 392-123-010 The accounting manual
Management Resources: *Accounting Manual for Public School Districts in the State of Washington*