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 the immediate and long-range work plan, resources available, and establishes priorities within broad program areas such as basic education, other separately funded programs and support services. Each year, a budget shall be prepared for the ensuing fiscal year and shall set forth the complete financial plan of the district.

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 shall be designed to meet the needs of students within the limits of anticipated revenues and consistent with reasonable management practices. Program planning and budget development shall provide for staff participation and the sharing of information with the public prior to action by the board.

Budget Implementation

The board places responsibility with the superintendent for administering the district’s 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. Financial reports reflecting the district’s financial condition are to be prepared and submitted with appropriate explanatory comments to the board monthly, quarterly and annually.

B. The superintendent will put in place necessary internal controls to safeguard the district’s assets in the administration of the district’s budget.

Legal References: RCW 28A.300.060 Studies and adoption of classifications for school district budgets--Publication

28A.505 School District Budgets

28A.505.040 Budget--When prepared – Contents

28A.505.060 Budget--Hearing and adoption--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 non-budgeted expenditures

28A.505.190 Program budget for distribution to the public--Contents--Scope
28A.510 Apportionment to District--District Accounting

WAC 392-123-054 Time Schedule for Budget

Adoption Date: 7/27/00