PROGRAM PLANNING, BUDGET PREPARATION, ADOPTION AND IMPLEMENTATION

A. 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 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 of the proposed budget shall be made available at the district office by July 10 unless the Superintendent of Public Instruction has delayed the date because the state operating budget was not adopted by June 1.

The district shall submit one copy of its budget to its Educational Service District for review and comment.

B. 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 educational service district for review, alteration and approval by the budget review committee. Copies of the budget will be filed with the state Superintendent of Public Instruction and made available to the public.

1. The dates for adoption and filing are as follows:
   a. Budget adopted by August 31;
   b. Budget filed with the Educational Service District by September 3; and
   c. Budget filed with the Office of Superintendent of Public Instruction by September 10.

C. Budget Implementation

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 following provisions:

1. Expenditure of funds for the employment and assignment of staff meet the legal requirements of the state of Washington and adopted board policies.
2. Funds held in reserve accounts established by the debt and fiscal management policy may not be expended unless approved for purposes designated by the board.

3. Purchases are made according to the legal requirements of the state of Washington and adopted board policy.

4. Funds may be transferred from one budget classification to another subject to such restrictions as may be imposed by state law.

5. The superintendent shall be responsible for establishing procedures to authorize and control the payroll operations of the district. The district may act on behalf of individual staff members to deduct a certain amount from the staff member’s paycheck and remit an agreed amount to a designee of the staff member.

6. Financial reports shall be submitted to the board as follows:

   a. The Finance Department shall prepare a monthly, quarterly and annual budget status report of the following funds:

      1) General fund;
      2) Capital projects fund;
      3) Debt service fund;
      4) Associated Student Body fund; and
      5) Transportation vehicle fund.

   b. The financial reports shall include a “statement of financial condition”. The reports will include a brief explanation of any significant variance in revenue/expenditure projections that may affect the financial status of the district.

   c. At the close of each fiscal year, the superintendent, as board secretary, will submit to the board an annual financial report. The report shall include at least a summary of financial operations for the year, as well as explanation for major variances from adopted budget.
D. Expenditures in Excess of Budget

1. Total budget expenditures for each fund as adopted in the budget shall constitute the appropriations of the district for the ensuing fiscal year. The board shall be limited in the incurring of expenditures to the grand total of such appropriations.

2. Board members, administrators or staff who knowingly or negligently violate or participate in a violation of this policy by incurring expenditures in excess of appropriations shall be held civilly liable, jointly and severally, for such expenditures, including consequential damages, for each such violation. If as a result of any civil or criminal action the violation is found to have been done knowingly, such board member, administrator or staff member who is found to have participated in such breach shall immediately forfeit his/her office or employment.

3. In the event an emergency requiring expenditures in excess of the budget, the board may adopt a resolution which states the conditions constituting the emergency and the amount of the appropriation necessary to correct the situation. At any other time that the budget is to be increased by making an additional appropriation, the board, after proper notice, shall adopt a resolution stating the facts and the amount of appropriation resolution is to be voted on and may be heard for or against the adoption. Passage of the resolution requires a majority vote of all members of the board.

Approved 3/12/02