

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 a 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. 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.

Prior to presentation of the proposed budget for adoption, the superintendent/designee 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 participation and the sharing of information with community members prior to action by the Board.

Fiscal Year

The District's fiscal year will begin September 1 each year and will continue through August 31 of the succeeding calendar year.

Budget Preparation, Notice, and Submission to ESD and OSPI

On or before the tenth day of July in each year, the District will prepare the budget for the ensuing fiscal year. The annual budget development process will include the development or update of a four-year budget plan that includes a four-year enrollment projection. The four-year budget plan must include an estimate of funding necessary to maintain the continuing costs of program and service levels and any existing supplemental contract obligations.

The completed budget must include a summary of the four-year budget plan and set forth the complete financial plan of the District for the ensuing fiscal year.

Upon completion of the budget, the District will electronically publish a notice stating that the District has completed the budget, posted it electronically, placed it on file in the District Administration Office, and that a copy of the budget and a summary of the four-year budget plan will be furnished to any person who calls upon the District for it.

By July 10th, the District will submit a copy of the budget and four-year budget plan to the North Central Educational Service District and to the office of superintendent of

public instruction (OSPI) for review and comment, unless OSPI has delayed the date because the state operating budget was not adopted by June 1st.

Budget Notice, Hearing, Adoption, and Filing

The Board of Directors will meet to fix and adopt the budget for the ensuing fiscal year. The District will provide notice of the meeting. The notice will designate the date, time, and place of the meeting. The notice will also state that any person may appear at the meeting and be heard for or against any part of the budget, the four-year budget plan, or any proposed changes to uses of enrichment funding. The District will publish the notice electronically and will publish it at least once each week for two consecutive weeks in a newspaper of general circulation in the District (or if there is none in the district, in a newspaper of general circulation in the county or counties in which the district is a part). The last notice will be published no later than seven days before the meeting.

On the day given in the notice, the Board of Directors will meet at the time and place designated. At the meeting, the Board of Directors will fix and determine the appropriation from each fund contained in the budget separately; will by resolution adopt the budget, the four-year budget plan summary, and the four-year enrollment projection; and will record its action in the official minutes. Copies of the budget will be filed with the OSPI.

Eastmont School District is a 1st Class District. Therefore, the following dates for adoption and filing of the budget are as follows:

- Budget adopted by August 31
- Budget filed with ESD by September 3
- Budget filed with OSPI by September 10

Budget Implementation

The Board places responsibility with the superintendent/designee for administering the operating budget, once adopted. All actions of the superintendent/designee in executing the programs and/or activities as set forth in the adopted operating budget 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 (General fund #810-890) for self-insurance and other such contingencies may not be expended unless approved for purposes designated by the Board;
- C. Complete listing of expenditures for supplies, materials, and services is presented for Board approval and/or ratification;

- D. Purchases are made according to the legal requirements of the state of Washington and adopted Board policy;
- E. Funds may be transferred from one budget classification to another subject to such restrictions as may be imposed by the Board;
- F. The superintendent/designee will be responsible for establishing procedures to authorize and control the payroll operations of the District; and
- G. Financial reports are submitted to the Board each month.

Cross References:

Board Policy 5005	Employment: Disclosures, Certification Requirements, Assurances, and Approval
Board Policy 6213	Reimbursement for Travel Expenses

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 board
RCW 28A.400.240	Deferred compensation plan for school district or educational service district employees — Limitations
RCW 28A.400.250	Tax deferred annuities — Regulated company stock
RCW 28A.400.280	Employee benefits — Employer contributions — Optional benefits — Annual report
RCW 28A.400.300	Hiring and discharging of employees — Written leave policies — Seniority and leave benefits of employees transferring between school districts and other educational employers
RCW 28A.405.400	Payroll deductions authorized for employees
RCW 28A.405.410	Payroll deductions authorized for certificated employees — Savings
RCW 28A.505.040	Budget — Four-year budget plan — Notice of completion — Copies — Review by educational service districts
RCW 28A.505.050	Budget — Notice of meeting to adopt
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 nonbudgeted expenditures
Chapter 28A.510 RCW	Apportionment to District — District Accounting
RCW 41.04.020	Public employees — Payroll deductions authorized
RCW 41.04.035	Salary and wage deductions for contributions to charitable agencies — “United Fund” defined — Includes Washington state combined fund drive
RCW 41.04.036	Salary and wage deductions for contributions to charitable agencies — Deduction and payment to United Fund or Washington state combined fund drive — Rules, procedures
RCW 41.04.230	Payroll deductions authorized
RCW 41.04.233	Payroll deductions for capitation payments to health maintenance organizations
RCW 41.04.245	Payroll deductions to a bank, savings bank, credit union, or savings and loan association
WAC 392-123-054	Time schedule for budget

Management Resources:

Policy & Legal News, February 2021

Policy & Legal News, June 2018

Policy & Legal News, October 2011