

## **MANAGEMENT SUPPORT**

### 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 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 or 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. 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 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 shall prepare the budget for the ensuing fiscal year. The annual budget development process shall 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 its educational service district and to the office of the superintendent of public instruction for review and comment, unless the superintendent of public instruction 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. (First Class District Provision: Copies of the budget as adopted will be filed with the education service district for review.) (Second Class District Provision: Copies of the budget as adopted will 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 superintendent of public instruction.

The dates for adoption and filing are as follows:

**First Class Districts:**

Budget adopted by 8.31

Budget filed with EDS by 9.3

Budget filed with OSPI by 9.10

**Second Class Districts:**

Budget adopted by 8.1

Budget forwarded to ESD for review, alteration and approval by budget review committee by 8.31  
Budget review committee approves budget by 8.31

Budget returned to school district and filed with OSPI by 9.10

**Budget Implementation**

The board places responsibility with the superintendent or designee for administering the operating budget, once adopted. All actions of the superintendent or 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 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:	Policy 5005	Employment: Disclosures, Certification Requirements, Assurances and Approval
	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 & distributing information on district's instructional program, operation and maintenance - Limitation
	RCW 28A.330.100	Additional powers of the 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 employees – Written leave policies – Seniority and leave benefits, transfers 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 - Notice of completion — Copies — Review by ESD
	RCW 28A.505.050	Budget — Notice of meeting to adopt
	RCW 28A.505.060	Budget - Hearing and adoption - Copies filed with ESDs
	RCW 28A.050.080	Budget - Disposition of copies
	RCW 28A.505.150	Budgeted expenditures as appropriations - Interim expenditures - Transfer between budget classes - Liability for 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 payment 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: 2021 – February Issue  
2018 – June Policy Alert  
2011 – October Issue

**Date: 10/12/81; 5/18/89; 1/25/99; 11/24/03; 1/24/11; 4/15/21.**

**PORT TOWNSEND SCHOOL DISTRICT NO. 50**