

## **PROGRAM PLANNING, BUDGET PREPARATION, ADOPTION AND IMPLEMENTATION**

This district's annual budget is tangible evidence of the board's commitment toward a curriculum driven budget, fulfilling the aims and objectives of the strategic plan, instructional programs, 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.

Since the primary mission of the district is teaching and learning, there must be a clear link between budget planning, curriculum needs and allocation of resources. Therefore, we will continue to work toward a system that requires the collection, analysis, dissemination, and use of quantitative and qualitative data that will enable teachers, district administrators and board members to make decisions about the appropriateness or effectiveness of existing programs or proposed initiatives. Where available, this data will be used to ensure that allocations of resources are aimed at improving student achievement. The data-driven priorities of teachers, principals, and other key district personnel will receive substantive consideration by the Superintendent in developing a finalized budget for Board approval. The evaluation of each district employee will be consistent with the Board policies that are functionally relevant to the employee's particular role.

The Board's role in the area of budget and finances is to develop policies to ensure ongoing broad based involvement, including strategic planning, to establish guiding principles, to understand and approve budget assumptions, to adopt the final budget, and to monitor progress monthly.

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 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 patrons prior to action by the board. As a guiding principle, the budget will reflect the equitable, not necessarily equal, distribution of resources.

### **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 in 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 10<sup>th</sup> unless the superintendent of public instruction has delayed the date because of the state operating budget was not adopted by June 1st.

The district will submit one (1) copy of its 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 as adopted will be filed with the education service district for review. Copies of the budget will be filed with the state superintendent of public instruction.

The dates for adoption and filing are as follows:

1st Class Districts:

Budget adopted by 8.31

Budget filed with EDS by 9.3

Budget filed with OSPI by 9.10

**Budget Development Guidelines**

The School Board has established the following guidelines for budget development:

- A. Students are the most important part of our schools. Effective student learning is attained best through the smallest class size possible. Therefore, the maintenance of a high quality education through reasonable class sizes in the individual classroom is of paramount importance.
- B. Instruction and learning are our highest priorities.
- C. Increased levels of academic achievement will be sought for every student.
- D. The categorical programs, Food Service and....will operate as close as possible to their revenue base.
- E. The District’s Strategic Plan, including vision and mission statements, guides all key decisions.
- F. Adequate cash reserves will be maintained for emergencies and unforeseen circumstances.
- G. Instructional materials, purchases, and operational services will reflect funding realities.
- H. Legal mandates will be observed.
- I. Levy commitments will be supported.
- J. No new program commitments will be made without a reallocation of resources.
- K. The extracurricular program contributes to future students success and complements academic learning. Such programs at elementary and secondary levels will receive equitable resources not to undermine support for academic programs.
- L. Develop and implement equitable resource allocation models.
- M. Evaluate those portions of the budget that will be budgeted from zero on an annual basis. Examples include capital outlay, purchased services and maintenance requirements.

**Fiscal Year**

**The district fiscal year will begin September 1 each year and will continue through August 31 of the succeeding calendar year.**

Cross References:	Policy 5005  Policy 6213	Employment: Disclosures, Certification Requirements, Assurances and Approval Reimbursement for Travel Expense
Legal References:	RCW 28A.300.060  28A.320.010 28A.320.020 28A.320.090  28A.330.100 28A.400.300  28A.505 28A.505.030 28A.505.040  28A.505.060  28A.505.080	Studies and adoption of classifications for school district budgets — Publication Corporate powers Liability for debts and judgments Preparing & distributing information on district’s instructional program, operation and maintenance — Limitation Additional powers of the board Hiring and discharging employees — Written leave policies - Seniority and leave benefits of employees transferring between school districts an other educational employers. School District Budgets District fiscal year Budget — Notice of completion – Copies – Review by ESD Budget — Hearing and adoption — Copies filed with ESDs 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

Management Resources: 2011 – October Issue