

FINANCIAL MANAGEMENTBudget and Program Planning

A district's annual budget is tangible evidence of the board's commitment toward fulfilling the aims and objectives of the instructional program. 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.

Prior to presentation of the proposed budget for adoption, the superintendent shall 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 consistent with reasonable management practices.

Program planning and budget development shall provide for staff participation and the sharing of information with patrons prior to action by the board.

Legal References: RCW 28A.300.060	Studies and adoption of classifications for school district budgets--Publication
28A.510	Apportionment to District-- District Accounting
28A.320.010	Corporate powers
28A.320.020	Liability for debts and judgments
28A.320.090	Preparing & distributing information on district's instructional program, operation and maintenance--Limitation
28A.330.100	Additional powers of the board
28A.505.190	Program budget for distribution to the public--Contents--Scope

Adoption Date:

060490

Budget and Program Planning

The budget document is an estimate of revenues and expenditures. While the board cannot exceed the total expenditures authorized in the approved budget, the board and superintendent may find it necessary to exceed expenditures in certain line items of the budget. If excess expenditures are necessary in a line item(s), the board and superintendent will find it necessary to reduce expenditures in another line item(s). These informal adjustments should be discussed at the time the monthly budget status report is reviewed at the board meeting.

The board may wish to preserve certain funds in the budget because of levy commitments, board priorities, etc. When this is the case, this restriction could be imposed by board action.