

Walla Walla Public Schools

BOARD POLICY

Policy No. 6000

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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, providing for the efficient and effective operation of the district and attaining the goals of the district's strategic plan. 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 shall be prepared for the ensuing fiscal year which shall begin September 1 each year and shall continue through August 31 of the succeeding calendar year. The budget shall 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 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.

Budget Preparation and Adoption

The budget will be prepared for board review and adoption in accordance with the procedures and timelines established by state law and the Superintendent of Public Instruction. Copies of the budget as adopted shall be filed with the ESD for review and copies will be filed with the state superintendent of public instruction.

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:

- 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;

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- F. The superintendent shall be responsible for establishing procedures to authorize and control the payroll operations of the district. The board may act on behalf of individual staff to deduct a certain amount from the staff member's paycheck and remit an agreed amount to a designee of the staff member; and
- G. Financial reports are submitted to the board each month.

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 --Seniority and leave benefits, transfers between school districts
- 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--When prepared—Contents
- RCW 28A.505.050 Budget-Notice of meeting to adopt
- RCW 28A.505.060 Budget--Hearing and adoption--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
- RCW 28A.510 Apportionment to 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

Adopted: July 16, 2002

Revised: June 15, 2021