NORTH CENTRAL EDUCATIONAL SERVICE DISTRICT
ADMINISTRATIVE PROCEDURE

No. 4100 P-1

BUDGET DEVELOPMENT PROCEDURES

A. Overview

1. Responsibilities

The Fiscal Officer(s) is responsible for coordinating budget development for all programs and activities within North Central Educational Service District (NCESD). This includes establishing a budget development calendar, instructions, worksheets, estimating available resources, and assembly of the preliminary and final budgets. Program and resource allocation decisions will be made by the Superintendent assisted by program administrators and the Fiscal Officer(s).

2. Calendars

There are two calendars in the budget development process. The first includes dates and required actions by the NCESD staff to produce a tentative budget. The second calendar, prescribed by the state, outlines the formal adoption process for the final district budget.

3. Budget Development

NCESD Program Managers meet with Fiscal Officer(s) to create program budgets. Budgets are created in a district-wide spreadsheet showing all programs. Once all budgets have been created they are submitted to the Superintendent for final review. Fiscal Officer(s)

4. Revenue Estimates

Professional staff, aided by the Fiscal Officer(s), shall develop revenue estimates for all programs. The Fiscal Officer(s) will consult with the Superintendent regularly during the budget-development process to insure the Superintendent has the best available revenue projections upon which to establish the ensuing year's expenditures.

5. Final Budgets

The Fiscal Officer(s) shall assemble the budget, compare the preliminary expenditure budget to the anticipated revenue budget, and apprise the Superintendent of the results. The preliminary budget may be revised until it is prepared for presentation to the Board of Directors. Following the board review, a final budget will be prepared and presented to the NCESD Superintendents' Executive Committee for approval; and to the Board of Directors, in an open public meeting, for review and adoption. The budget for the ensuring year shall be adopted by Board resolution at the conclusion of the public meeting conducted by the Board of Directors.

6. Program Budget Revisions

NCESD staff will be responsible for submitting final grant awards to the Fiscal Officer(s) who will adjust the budget to agree with the grant. Revisions to program budgets and addition of program budgets during the year shall follow the same development procedures and approval process as the annual budget development Fiscal Officer(s)

7. Budget Extensions

The Fiscal Officer(s) will monitor expenditures and be responsible to notify the Superintendent of the need to prepare a budget extension. Budget extensions will be prepared and approved in the same manner as the regular budget and in accordance with WAC 392-125-055.

B. NCESD Budget Development Calendar

September - August Twelve-Month Budget

Date	**Activity**	**Administrator Responsible**
1st Monday in May	Publish development calendar;; start program budget development	Fiscal Officer(s)
May	Individual budgets are to be developed and reviewed by the department head	NCESD Staff/Dept. Head
Last Friday in May	By this date all budgets must receive tentative approval from the NCESD Superintendent	NCESD Staff/Dept. Head
Last Friday in May	By this date cooperative program budgets should have been presented to steering or advisory committees for approval	NCESD Staff/Dept. Head
1st Monday in June	All budgets are due to the Fiscal Officer(s)	Department Head
3rd Monday in June	Preliminary budget completed	Fiscal Officer(s)
3rd Wednesday in June	Preliminary budget sent to NCESD Board for review at June meeting	Superintendent
Special M Date in July	Final budget sent to the Superintendent's Executive Committee for approval and signature by the Chairman	Superintendent & Fiscal Officer(s)
Two Consecutive Wednesdays	Publish notice of public hearing for adoption of the budget	Fiscal Officer(s)

Before Board

3rd Wednesday in July	Final budget completed and sent to the Board with Board Agenda Materials	Superintendent
4th Tuesday in July	Public hearing and adoption by resolution of the budget by the Board and, by a separate motion, approval of cooperative contracts and agreements.	Superintendent & Fiscal Officer(s)

C. State Calendar for Budget Development and Approval for Educational Service Districts WAC 392-125-030

September - August Twelve Month Budget Cycle

On or Before	Requirement
July 10	Final date for the NCESD Board to prepare a budget. Immediately thereafter publish a notice of the completion of the budget as provided in WAC 392-125-020
July 15	Copies of the budget are made available to interested citizens.
August 1	Final date for the NCESD Board in a public hearing to fix and adopt the budget by resolution. (The maximum time for this hearing is two days.)
August 3	Forward two properly signed copies of the budget to the Superintendent of Public Instruction
August 31	Superintendent of Public Instruction revises, fixes, and approves the budget and returns one copy to the NCESD

Revised: 11/21/17