Policy 6040
Management Support

EXPENDITURES IN EXCESS OF BUDGET

Total budget expenditures for each fund as adopted in the budget will constitute the appropriations of the district for the ensuing fiscal year. The board will be limited in the incurring of expenditures to the grand total of such appropriations.

Board members, administrators or staff who knowingly or negligently violate or participate in a violation of this policy by incurring expenditures in excess of appropriations will be held civilly liable, jointly and severally, for such expenditures, including consequential damages, for each such violation. If as a result of any civil or criminal action the violation is found to have been done knowingly, such board member, administrator, or staff member who is found to have participated in such breach will immediately forfeit his/her office or employment.

In the event of an emergency requiring expenditures in excess of the budget, the board may adopt a resolution which states the conditions constituting the emergency and the amount of the appropriation necessary to correct the situation. At any other time that the budget is to be increased by making an additional appropriation, the board, after proper notice, will adopt a resolution stating the facts and the amount of appropriation necessary to correct the situation. Any person may appear at the meeting at which the appropriation resolution is to be voted on and may be heard for or against the adoption. Passage of the resolution requires a majority vote of all members of the board.

Legal References:	RCW	28A.225.250	Voluntary, tuition-free attendance programs among school districts, scope—Rules and regulations
		28A.505.150	Budgeted expenditures as appropriations—Interim expenditures—Transfer between budget classes—Liability for non-budgeted expenditures
		28A.505.170	First class school districts—Emergency or additional appropriation resolutions—Procedure
	WAC	392-123-071	Budget Extension

Adoption Date: December 10, 2002
Reviewed: November 7, 2013