

FINANCIAL MANAGEMENT

Expenditures in Excess of Budget

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

Directors, officers, or staff who knowingly or negligently violate or participate in a violation of this policy by incurring expenditures in excess of appropriations shall 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 director, officer or staff member who is found to have participated in such breach shall immediately forfeit his/her office or employment.

If the school district needs to increase the amount of the appropriation from any fund for any reason, the board of directors, before incurring expenditures in excess of appropriation, shall adopt a resolution stating the facts and estimating the amount of additional appropriation needed. Upon passage of the appropriation resolution, the school district shall petition the superintendent of public instruction for approval to increase the amount of its appropriations.

Legal Reference: [RCW 28A.505.150](#) Budgeted Expenditures as Appropriations--
Interim Expenditures--Transfer Between
Budget Classes--Liability for Nonbudgeted
Expenditures
 [28A.505.180](#) Second Class School Districts--Additional
Appropriation Resolutions--Procedures

Adopted: September 9, 1992