

## **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 shall 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 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 board member, administrator or staff member who is found to have participated in such breach shall immediately forfeit his/her office or employment.

If a second class school district needs to increase the amount of the appropriate from any fund for any reason, the school district board of directors, before incurring expenditures in excess of appropriate, shall adopt a resolution stating the facts and estimating the amount of additional appropriate needed. Such resolution shall be voted on at a public meeting.

Upon passage of the appropriate resolution the school district shall petition the superintendent of public instruction for approval to increase the amount of its appropriations.

Legal References:	RCW 28A.225.250	Cooperative programs among school districts — Rules
	28A.505.150	Budgeted expenditures as appropriations — Interim expenditures — Transfer between budget classes — Liability for non-budgeted expenditures
	28A.505.180	Second class school districts — Additioanl appripriation resolutuions - Procedure
	WAC 392-123-072	Budget extension — Second class district

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