

## **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 and providing for the efficient and effective operation of the district. 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 will be prepared for the ensuing fiscal year. The budget will 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 will prepare for the board's study and consideration appropriate documentation supporting his/her recommendations, which will be designed to meet the needs of students within the limits of anticipated revenues consistent with reasonable management practices. Program planning and budget development will provide for staff participation and the sharing of information with community members prior to action by the board.

### **Fiscal Year**

The district fiscal year will begin September 1 each year and will continue through August 31 of the succeeding calendar year.

### **Notice and Conduct of Budget Hearings**

Upon completion of the proposed district budget for the ensuing school year, notices will be published in a local paper of general circulation once a week for two successive weeks announcing the date, time and place of the budget hearing as required by law. The notice will also state that any person may appear and be heard for or against any part of such budget. The last notice will be published no less than seven days prior to the hearing.

Copies of the proposed budget will be made available at the district office by July 10th unless the Superintendent of Public Instruction has delayed the date because the state operating budget was not adopted by June 1st.

The district will submit one (1) copy of its budget to its educational service district for review and comment.

### **Budget: Adoption and Filing**

**The budget for the ensuing school year will be adopted by board resolution following a public hearing. Such action will be recorded in the official minutes of the board.** Copies of the budget as adopted will be filed with the education service district for review. Copies of the budget will be filed with the State Superintendent of Public Instruction.

The dates for adoption and filing are as follows:

- Budget adopted by 8.31
- Budget filed with ESD by 9.3
- Budget filed with OSPI by 9.10

## 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;
- F. The superintendent will be responsible for establishing procedures to authorize and control the payroll operations of the district. No involuntary deduction may be made from the wages of a staff member except for federal income tax, social security, medical aid, and state retirement, or in compliance with a court order such as garnishment; and
- G. Financial reports are submitted to the board each month.

|                   |                                 |  |
|-------------------|---------------------------------|--|
| Cross References: | Board Policy 5005               | Employment: Disclosures, Certification, Assurances and Approval  |
|                   | Board Policy 6213               | Reimbursement for Travel Expenses  |
| Legal References: | <a href="#">RCW 28A.300.060</a> | Studies and adoption of classifications for school district budgets — Publication  |
|                   | <a href="#">28A.320.010</a>     | Corporate powers   |
|                   | <a href="#">28A.320.020</a>     | Liability for debts and judgments  |
|                   | <a href="#">28A.320.090</a>     | Preparing & distributing information on district's instructional program, operation and maintenance — Limitation   |
|                   | <a href="#">28A.330.100</a>     | Additional powers of the board   |
|                   | <a href="#">28A.400.300</a>     | Hiring and discharging employees — Written leave policies — Seniority and leave benefits of employees transferring between school districts and other educational employers. |
|                   | <a href="#">28A.505.040</a>     | Budget — Notice of completion — Copies — Review by ESD   |
|                   | <a href="#">28A.505.060</a>     | Budget — Hearing and adoption of — Copies filed with ESDs  |

[28A.505.080](#)  
[28A.505.150](#)

[Chapter 28A.510 RCW](#)

[WAC 392-123-054](#)

Budget — Disposition of copies  
Budgeted expenditures as appropriations  
— Interim expenditures — Transfer  
between budget classes — Liability  
for nonbudgeted expenditures  
Apportionment to District — District  
Accounting

Time Schedule for Budget

Management Resources:

*Policy News*, October 2011    Policy Manual Revisions

## Program Planning, Budget Preparation, Adoption and Implementation

### Payroll: Authorization and Control

Employment of all certificated and classified staff must be approved by the board and authority to pay for such services rendered follows this approval. Annual salaries will be determined by placement on the district salary schedule in terms of position, experience and training (where applicable). Proper documentation is required to receive credit for experience and training.

### Personnel Action

To initiate a personnel action, the supervisor will initiate a personnel action notice. The notice will be approved by the:

- A. Personnel department giving assurances that the contemplated action is consistent with all procedures related to the district's employment practices;
- B. Business department giving assurance that there are adequate funds covering the proposed action; and
- C. Superintendent giving final authority for the personnel action.

### Salary Warrants

Unless otherwise indicated, each staff member will receive a salary warrant on the last working day of each month equal to 1/12 of the staff member's yearly salary less statutory, contractual and voluntary deductions. Voluntary payroll deductions will be authorized by the board. 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.

Present statutory deductions are as follows:

|                        |  |
|------------------------|--|
| OASI (Social Security) | Deducted during the calendar year from each pay warrant beginning with January 1 payroll until the required amount is deducted.  |
| WITHHOLDING TAX        | Deducted according to the current Internal Revenue Service schedule.   |
| MEDICAL AID            | Deducted from each pay warrant for all staff as set by the State Department of Labor and Industries.   |
| RETIREMENT             | Washington State Public Employees' Retirement System — Deducted from each pay warrant of non-certificated staff holding eligible positions at the rate set by the state. |
|                        | Washington State Teachers' Retirement System — Deducted from each pay warrant of certificated eligible staff at the rate set by the state.                               |

Present contractual deductions are as follows:

|                        |   |
|------------------------|---|
| HEALTH INSURANCE       | Deducted from the pay warrant each month. |
| SALARY INSURANCE       | Deducted from the pay warrant each month. |
| LIFE INSURANCE         | Deducted from the pay warrant each month. |
| ASSOCIATION/UNION DUES | As negotiated in each agreement.          |

DENTAL INSURANCE                      Deducted from the pay warrant each month for eligible staff.

Present voluntary deductions are as follows:

CREDIT UNION                              Deducted from the pay warrant each month for credit union.

TAX-SHELTERED ANNUITIES              Deducted for equal monthly installments following the employee's submission of new or amended participation forms.

DEFERRED COMPENSATION                Deducted for 12 equal monthly installments following the employee's submission of new or amended participation forms.

POLITICAL CONTRIBUTIONS                Deducted in equal monthly installments following the employee's submission of a request for payroll deduction on the Public Disclosure Commission form

HOURLY OR DAILY:  
EMPLOYMENT                                Hourly or daily staff must submit time slips. Time slips must be signed by the staff member and approved by the staff member's supervisor.

**Leave**

District leave provisions are covered in district policies. Upon return from a leave, the staff member will complete a time slip. The time slip must be approved by the staff member's supervisor. The business office will compile the amount of leave used on a monthly basis. Accrued leave will be reported on the staff member's warrant statement. Staff must submit time slips when they do not report to work regardless of the nature of the absence, whether illness, emergency leave, non-reimbursable leave or vacation.