

## **PROGRAM PLANNING, BUDGET PREPARATION, ADOPTION AND IMPLEMENTATION**

### **Budget and Program Planning**

Each year a budget shall be prepared and shall set forth the complete financial plan of the district for the ensuing fiscal year, September 1 through August 31. 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.

Prior to presentation of the proposed budget for adoption, the superintendent shall prepare for the board's study and consideration appropriate documentation supporting his/her recommendations, which shall be designed to meet the needs of students within the limits of anticipated revenues consistent with reasonable management practices. Program planning and budget development shall provide for staff participation and the sharing of information with patrons prior to action by the board.

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

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

Copies of the proposed budget shall be made available at the district office by July 10, unless the Superintendent of Public Instruction delays the date because the state's operating budget was not finally approved until after June 1st.

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

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

No later than August 31, the budget for the ensuing school year shall be adopted by board resolution following a public hearing. Such action shall be recorded in the official minutes of the board. Copies of the budget as adopted shall be filed with the educational service district by September 3. Copies of the budget will be filed with the state Superintendent of Public Instruction by September 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 shall be responsible for establishing procedures to authorize and control the payroll operations of the district. 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. 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.
- G. Financial reports are submitted to the board each month.

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Cross References:	Board Policy 5111	Employment of Staff
	5313	Payroll Deductions
Legal References:	RCW 28A.300.060	Studies and adoption of classifications for school district budgets--Publication
	28A.320.010	Corporate powers
	28A.320.020	Liability for debts and judgments
	28A.320.090	Preparing and distributing information on district's instructional program, operation and maintenance--Limitation
	28A.330.100	Additional powers of the board
	28A.400.300	Hiring and discharging employees--Seniority and leave benefits, transfers between school districts
	28A.505.040-.080	School District Budgets

28A.505.150 Budgeted expenditures as appropriations  
Interim expenditures— Transfer between  
budget classes-Liability for non-budgeted  
expenditures

28A.510 Apportionment to District--District  
Accounting

WAC 392-123-054 Time Schedule for Budget

Adoption Date: 02/06/96

Revised: 08/17/04

Payroll: Authorization and ControlPersonnel Action

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

- 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;
- C. Superintendent giving final authority for the personnel action.

Monthly Payment

Employees shall be paid on the last working day of each month by direct deposit of their monthly payment to the bank, savings and loan, or credit union of their choice. Only employees hired prior to 1999, who currently receive payment by warrant, have the option to receive monthly pay by warrant. Unless otherwise indicated, monthly payments shall be equal to 1/12 of the staff member's yearly salary less statutory, contractual and voluntary deductions. Voluntary payroll deductions shall be authorized as described in Payroll Deductions Policy 5313.

Present statutory deductions are as follows:

OASI	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 fulltime staff at the rate set by the state.
GARNISHMENT	Tax liens and child support as required by state law.

Present contractual deductions are as follows:

HEALTH INSURANCE	Deducted from the payroll warrant each month for approved health plans.
ASSOCIATION/ UNION DUES	As negotiated in each agreement.
DENTAL INSURANCE	Deducted from the payroll warrant each month for eligible staff.

Present voluntary deductions are as follows:

CREDIT UNION	Deducted from the payroll warrant each month for credit union.
UNITED WAY	As approved by employee.
SALARY INSURANCE	Deducted from the payroll warrant each month for plans approved by the district.
LIFE INSURANCE	Deducted from the payroll warrant each month for plans approved by the district.
TAX-SHELTERED	As approved by employee.

#### Hourly or Daily Employment

Hourly or daily staff must submit time sheets. Time sheets must be signed by the staff member and approved by the staff member's supervisor.

#### Leave

District leave provisions are covered in district policies 5320-5328. Upon return from a leave, the staff member shall complete a time sheet and any related leave forms. The timesheet must be approved by the staff member's supervisor. The business office shall compile the amount of leave used on a monthly basis. Accrued vacation and sick leave shall be reported on the staff member's payroll warrant. Staff must submit time sheets when they do not report to work regardless of the nature of the absence, whether illness, emergency leave, non-reimbursable leave or vacation.