



PROGRAM PLANNING, BUDGET PREPARATION, ADOPTION, AND IMPLEMENTATION

Budget Planning

By November of each school year, the district will form a Budget Advisory Committee for the purpose of (1) improving participants' understanding of school finance and (2) garnering input on budget priorities. Fifty percent of this committee shall be comprised of representatives from each of the collective bargaining units, principals, the finance director, and the superintendent. The remaining fifty percent shall include parent and community representatives. The committee will be co-chaired by the district's finance director and superintendent. The finance director will provide monthly updates to the board on the group's progress.

To facilitate the Budget Advisory Committee's deliberations, the finance director and superintendent will provide the group with (1) a description of the district's goals, (2) sufficient detail related to funding sources and associated rules and regulations, and (3) information related to the relative effectiveness in terms of student achievement of specific programs.

The Budget Advisory Committee will seek the input on priorities from the district's Citizens' Advisory Committee prior to finalizing their recommendations by May 15. Once finalized, these recommendations will be reviewed by the district's administrative team and district leadership team. Their input will be used to finalize an initial budget proposal for the board.

School Board Deliberations

The school board will hold a minimum of two work-study sessions to consider the budget proposal, garner additional feedback from staff and the community, and make final modifications.

In its budget deliberations, the board will be guided by the following questions:

1. To what extent is the budget aligned with the district's goals and objectives for student learning?
2. Does the budget support a safe learning environment for students?
3. What evidence is there that funded programs are both efficient and effective in improving student achievement?
4. Have all potential revenue sources been identified?
5. Are proposed programs sustainable over time, given their funding sources?

6. Does the budget represent a balance between fiscal needs, community support, and the district's goals and objectives?

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 shall 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 shall initiate a personnel action notice. 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.

Salary Warrants

Unless otherwise indicated, each staff member shall 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 shall 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	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 full-time staff at the rate set by the state.

Present contractual deductions are as follows:

HEALTH INSURANCE	Deducted from the pay warrant each month for medical insurance companies.
SALARY INSURANCE	Deducted from the pay warrant each month for salary insurance companies.
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.
UNITED WAY	Deducted for equal monthly installments beginning in January.
TAX-SHELTERED ANNUITIES	Deducted for equal monthly installments following the employee's submission of new or amended participation forms.
DEFERRED COMPENSATION	Deducted 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 shall complete a time slip and any related leave forms. The time slip must be approved by the staff member's supervisor. The business office shall compile the amount of leave used on a monthly basis. Accrued leave shall 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.