

# Salinas Union High School District

## **BUDGET PLANNING/SPECIAL PROJECTS**

1. The Superintendent's staff, consisting of the Superintendent, the Assistant Superintendent-Personnel Services, the Assistant Superintendent-Instructional Services, and the Assistant Superintendent-Business Services, is designated as the committee for review of special projects.
2. When a new special project is to be initiated, the initiator (such as Coordinator of Compensatory Education, Director of Community Education, Director of Special Projects, Director of Career Education) is responsible for bringing to the review committee a written draft outlining the following:
  - a. Purpose, concept, goals
  - b. Effect on current programs
  - c. Reaction from involved staff
  - d. Funding: How does it work? ADA? Funds available? Is the project already budgeted in the General Fund? If so, where, how much?
  - e. Restrictions of scope, finance
  - f. Funds available
  - g. Scope: personnel (salaries and fringe benefits), instructional supplies and expenses, operational and maintenance costs, and capital outlay
  - h. Additional administrative (support) staff needed to implement
  - i. Are other agencies involved?
  - j. Time lines
  - k. Other
3. If the time factor is such that the full review cannot possibly be completed, as outlined below, prior to the required submission date, then the review process may be completed after submission but must be completed prior to appropriation of funds by the Board. The cost data per Section 2. above must be taken into account at this time to avoid overall funding problems at a subsequent date. All special projects are to fund themselves, specifically with reference to retirement, OASDHI, State Compensation, H & W Insurance, Unemployment Insurance. Special attention should be given to recovery of support and indirect costs whenever allowed by the grant.
4. After review and the determination of restraints by the staff and Superintendent, the initiator should complete the application, which must include at least the following as necessary:
  - a. Cost estimates of personnel:
    - (1) By class title
    - (2) If currently employed, by name, step and classification
    - (3) Review by the Assistant Superintendent-Personnel Services

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- (4) Allowances for negotiated increases in the District's salary schedules and benefit costs must be estimated
- b. Cost estimates of materials, equipment:
  - (1) Detailed listing and cost
  - (2) Review by the Business Office
  - (3) Must allow for outside printing or other support services if project needs cannot be met by District resources
- c. Cost estimates of remodeling, construction:
  - (1) Review by Manager of Buildings and Grounds
  - (2) Consider costing in terms of outside contractor if remodeling or construction is other than minor or if Maintenance Department schedule does not permit action when desired. Include architect's fees in cost. Contact Assistant Superintendent-Business Services for assistance in securing architect's cost estimate
- d. Cost estimates of fringe benefits, support services, indirect costs:
  - (1) Consult with the Business Office for cost estimates of retirement, OASDHI, Health & Welfare, Unemployment Insurance, State Compensation Insurance, other support services such as psychological transportation, and printing, and indirect costs
- e. Check proper accounting classifications and possible State Aid funding (ADA) with Business Office.
- f. Check with other District departments, public agencies, and entities in the private sector as necessary for complete input and planning.
5. The completed application is then returned to the review committee for final review.
6. After final review, the initiator prepares the project for submission to the Board and the granting agency.
7. If the project is amended by the granting agency, a review will be made by the review committee prior to Board action.
8. After approval by the granting agency, the Business Office, with assistance of the initiator, will prepare a Board agenda item appropriating revenue and budgeting expenditures. After Board approval, the Business Office will publish the detailed budget; at this point

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expenditures may be made and purchase orders, bus requests, assignments to payroll, and other funding obligations can be processed.

9. Once the detailed budget has been published by the Business Office, implementation will be by a project director designated by the initiating department. Project directors are responsible for expending funds in accordance with state/federal guidelines and the approved project. If the approved project includes line item budgets for specified materials, services, or other objects of expenditure, responsibility for compliance lies with the project director. The project director is also responsible for securing written approval for revisions of the project and for prior written approval of specific expenditures if required by the grant. The Business Office will assist in checking for available funds and in interpreting the terms of the grant, but compliance is the responsibility of the project director. Note that approval of the budget does not in itself authorize employment of personnel. All employment of personnel must be done through the established personnel office procedures and with Board approval of the actual hire.
10. Deviation from the scope of the project as approved by the granting agency or from the items approved by the granting agency is to be made:
  - a. Only within limits authorized by the project regulations or only after securing written authorization from the granting agency. Budget revisions must be approved and processed by the Business Office
  - b. After approval by the Review Committee
  - c. After Board approval as required
11. Exceptions to process described above in paragraphs 1-8 may be made by the Superintendent in accordance with the following statements:

- a. Employment of personnel:

In order to provide for continuity of employment of personnel for special projects, contracts for which are typically concluded by June 30, the District may assume this obligation (such contracts shall be classed as temporary when legally possible), notwithstanding the fact that the final and formal federal approval of funds to continue the projects normally is not received until the fall

- b. Expenditures for supplies and equipment:

In order to have the special projects carried on as designed, approval of necessary expenditures for supplies and equipment may be granted upon assurance, insofar as

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possible, of funding of the project by the approving state agency which assurance precedes the official approval of funds

**Special Project – Expenditure List**

1. General Areas of Expenditure (Relating to Regulation 3113; Items 2., 3., and 4. Specifically)

a. The following "check list" is prepared to assist those persons responsible for special project initiation. General areas of costs are set forth as a guide to help avoid omissions of expenditures which should be considered in the compilation of a special project application. A detailed listing of expenditure accounts within the general areas may be found in the Program Accounting System handbook:

(1) Personnel salaries

- (a) Certificated personnel salaries
- (b) Classified personnel salaries

(2) Employee benefits

(3) Books, supplies and equipment replacement

(4) Contracted services and other operating expenses

(5) Sites, buildings and equipment

(6) Indirect support costs

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