

SUPERINTENDENT HANDBOOK



AESD ASSOCIATION OF
EDUCATIONAL
SERVICE DISTRICTS

Nine ESDs. One Network.
Supporting Washington's Schools and Communities.



CONTENTS

INTRODUCTION TO WASHINGTON ASSOCIATION OF SCHOOL ADMINISTRATORS...	3	The Doran Decision and Basic Education Funding	27
INTRODUCTION TO EDUCATIONAL SERVICE DISTRICTS	4	Education Reform.....	28
LEADING FOR LEARNING	5	Key Federal Law.....	28
GOVERNANCE BASICS	6	Washington Administrative Code	29
First Business	6	State Board of Education	29
New Member or Vacancy on the Board of Directors	6	Superintendent of Public Instruction.....	29
Public Disclosure	7	Professional Educator Standards Board	29
Allowable Communication	7	The <i>McCleary</i> Decision	30
Conflict of Interest (Superintendent and Board Members)	8	SCHOOL FUNDING PRIMER.....	31
Open, Public, Executive and Non-Open Meetings.....	9	How is Funding Allocated to Schools?	31
Professional Conduct.....	11	When Does the State Distribute Funding to Schools?	33
MINDING YOUR DISTRICT'S BUSINESS.....	13	How Do School Districts Raise Local Money?	33
WORKING WITH YOUR BOARD.....	19	How Does the State Help Pay for Construction? ..	35
New Player, New Team	19	What are the Sources of State Money for School Construction?	35
Understanding Roles	19	Who is Responsible for Financial Management of Schools?	35
Preparing for Your Evaluation.....	19	ESSENTIAL FINANCIAL SERVICES	37
STRATEGIC PLANNING	20	School Financial Services and State Reports.....	37
Why Strategic Planning?	20	THE VALUE OF A MENTOR.....	38
Review and Revise or Restart?	20	ASSOCIATIONS, ORGANIZATIONS & AGENCIES	39
Understanding Culture and Managing Change... ..	20	APPENDIX: RECOMMENDED DISTRIBUTION FOR NEW SUPERINTENDENT FORMS	43
What Is Your Framework?	20	Superintendent's Oath of Office	43
ACTIVITIES PLANNING	22	Appointment of District Claims Agent.....	45
COMMUNICATIONS, MEDIA, AND GOVERNMENT RELATIONS	23	Certification of Manual Signature.....	47
Communications	23	Authorization of Facsimile Signature.....	49
Media	23	Authorization of Warrant Signature	51
Government Relations	23	Authorization to Invest Funds	53
PREPARING TO BARGAIN.....	24	Designation of District Agent	55
Calendar of Opportunities & Prompts	24	Designation of Auditing Officers	57
LEGAL FOUNDATIONS OF SCHOOL FINANCE	27	Certified Signatures of District Personnel Authorized to Sign School Construction Project Documents	59
State Constitution	27		
State Laws	27		

INTRODUCTION TO WASHINGTON ASSOCIATION OF SCHOOL ADMINISTRATORS

Incorporated in 1973, the Washington Association of School Administrators (WASA) is an organization of professional administrators that is committed to leadership:

- Leadership in providing equity and excellence in student learning.
- Leadership in developing competent, ethical, and visionary leaders by:
 - Providing member services.
 - Offering growth opportunities for leaders.
 - Promoting community and legislative support for education.

The association is governed by a Board of Directors, elected from its membership, including:

- Executive Committee comprised of a President, President-elect, Immediate Past President, Secretary, and Treasurer.
- Elected representatives from the five component groups and each WASA region.

Additionally, non-voting liaisons from other state organizations and associations attend board meetings and provide board members with relevant information.

WASA members select one of five component groups consistent with their current or anticipated professional responsibilities:

- Business and Personnel Administrators
- Instructional Program Administrators
- Principals
- Special Education Administrators
- Superintendents

Essential services provided by WASA includes:

- Critical information that contributes to the success of superintendents and other district office administrators. *Hotline*, *This Week in Olympia*, podcasts, website, and the use of social media are examples of delivery models for this information.

- Bargaining Resources designed to assist administrators navigate through the bargaining process. These resources include a Bargaining Manual developed collaboratively with WSSDA and AWSP.
- Communication Resources include a communications toolkit for administrators to use when crafting district communications.
- Government Resources allow WASA members to offer a powerful, collective voice in support of public education.
- Individual Assistance with administrative issues, employment information, problem solving, and counseling is available to WASA members.
- Liability Insurance and Legal Services are offered to WASA active members; assisting with due process, contract issues, and other issues related to their professional assignment.
- Networking and Leadership Opportunities are available to WASA members.
- Professional Learning offerings including conferences, workshops, and academies are available throughout the year.
- WASA supports membership in our national affiliate, the American Association of School Administrators. AASA provides a variety of benefits designed to support both members and their districts.

Additional information can be found on the WASA website (wasa-oly.org) or by contacting the WASA office at 360-943-5717.

INTRODUCTION TO EDUCATIONAL SERVICE DISTRICTS

Washington has nine educational service districts (ESDs). They were created by the state legislature in 1969 to ensure equitable outcomes for all students by:

- Helping schools provide high-quality, cost-effective services.
- Helping schools provide equal educational opportunities for all children.
- Providing cooperative and information services to schools.
- Acting as a liaison between the local schools and the Office of the Superintendent of Public Instruction (OSPI).
- Providing local programs, as required by the state.

ESDs provide a vital link between local public and private schools and various state and federal agencies. They provide a central focal point for the aggregation of services and information. This centralized approach is efficient and cost-effective for the ESDs' client districts. It ensures that school districts receive the services they want in a way that makes sense for them. And it ensures participating school districts can use more of their taxpayer dollars in the classroom, rather than on support services.

ESDs receive funding from many different sources. They include federal and state grants, state allocations, service fees charged to local school districts and other agencies, facility rentals, and other miscellaneous revenue sources.

The state Legislature provides ESDs with a small "core" allocation. It supports some of the costs associated with mandated services like district financial assistance, including budget and financial review services, and various state reporting requirements. Currently, it provides less than 5% of an ESD's total revenue.

Local school district directors elect a 7- or 9-member board to govern their ESD. Each ESD board member represents one or more school districts within the ESD region. The ESD board has the responsibility to hire a superintendent to manage its affairs. ESD superintendents oversee agency operations.

Washington's nine ESDs comprise the Association of Educational Service Districts (AESD). The AESD and OSPI work together to realize a coordinated statewide network of services and professional learning initiatives.

REFERENCES

- Educational Service Districts RCW 28A.310
<http://bit.ly/RCW28A310>
- Educational Service Districts - Election of Board Members WAC 392-107
<http://bit.ly/ElectionOfBoardMembers>
- Washington Association of Educational Service Districts
<https://www.waesd.org>

LEADING FOR LEARNING

The superintendent's job is complex and deals with so many competing issues for their time and talent. Superintendents are poised to be some of the greatest influencers in their schools and in their communities.

The leadership role of the school superintendent is no longer solely about the decisions you make, it's about your ability to build leaders who will lead the learning in your school district.

Superintendents demonstrate leading for learning when they:

- Place the focus on student learning by establishing a districtwide vision centered on meeting student learning needs.
- Tie district goals for student performance to the district vision.
- Engage principals in discussions about holding high expectations for all students.
- Set clear expectations about time school leaders spend in the classroom.
- Model the importance of classroom walkthroughs followed up with written feedback.
- Make reviewing of student data part of your work with principals and the board.
- Continue to develop leadership capacity with your principals, committing to personal and professional growth.

GOVERNANCE BASICS

First Business

SUPERINTENDENT'S BOND & OATH

In districts of the first class, the superintendent shall take an oath before a proper officer that he/she will support the Constitution of the United States and the state of Washington and faithfully perform the duties of the office. The oath shall be filed with the ESD superintendent. The superintendent as secretary of the board shall give bond in such sum as the board of directors may fix from time to time, but for not less than five thousand dollars, with good and sufficient sureties. (RCW 28A.330.060). While not a legal requirement in districts *referred to as second class in the RCWs*, it is recommended that filing the oath and provision of bond be considered for these districts as well.

NOTIFY ESD, SECRETARY TO BOARD

Every school district superintendent in districts of the second class (under 2000-enrollment) shall within 10 days after a change in the office of the chair of board or superintendent, notify the ESD superintendent of such change. (RCW 28A.330.210) The superintendent shall serve as secretary to the board in the districts of the second class. (RCW 28A.330.200)

INTERIM SUPERINTENDENT

When a district of the second class is without a superintendent and the business of the district necessitates action by the superintendent, the board shall appoint any member to carry out the superintendent duties for a temporary time period. (RCW 28A.330.200)

FILING OF SIGNATURE

(See Forms C, D, and E) Every school district superintendent on assuming the duties of the office shall place their signature, certified by some school district official, on file with the office of the county auditor. (RCW 28A.400.020) Any official (i.e. anyone given the power to act in a certain capacity) of the school district, after filing with the secretary of state his/her manual signature certified by him/her under oath, may execute or cause to be executed with a

facsimile signature in lieu of a manual signature: (1) any public security; or (2) any instrument of payment. (RCW 39.62.020). (See RCW 28A.330.230 regarding warrants and secretary of board signature for districts of the second class and RCW 28A.330.080 for districts of the first class.)

BOARD AUTHORIZATIONS TO CONDUCT NORMAL BUSINESS

School boards are empowered to delegate certain authorities to the superintendent which allow daily business to be conducted.

New Member or Vacancy on the Board of Directors

ELIGIBILITY

Persons are eligible to serve as members of a school district board of directors when they are (1) citizens of the United States and the state of Washington, and (2) a registered voter of the school district or director district as the case may be. (RCW 28A.343.340)

OATH, EFFECTIVE DATE

Every person elected or appointed to the office of school director, before discharging of duties shall take an oath to support the Constitution of the United States and the state of Washington and to faithfully discharge the duties of the office. The oath shall be endorsed on written appointments or commissions and sworn before any officer authorized to administer oaths, school official being authorized to administer oaths pertaining to their respective offices without charge or fee. All oaths shall be filed with the county auditor. Every elected member of the board of directors assumes office at the first official meeting of the board following certification of the election results. (RCW 28A.343.360)

BOARD VACANCIES, ESD ROLE

Vacancies for any reason in a board member position are filled by appointment of the remaining board members where there is still a legal majority of board members. Where there are less than a legal majority of board members on the local school district board, the ESD board by majority vote will appoint a sufficient number to constitute a

legal majority. Should a local school board fail to fill a vacancy by appointment within 90 days, the ESD board by majority vote will appoint to fill the vacancy. All appointees must meet the qualifications of elected board members. Board members who have resigned may not vote on their replacement. (RCW 28A.343.370)

COMPENSATION

Board members may authorize the receipt and waiver of compensation for the performance of duties as board members at a rate not to exceed fifty dollars (\$50) per day or prorate thereof and not in excess of forty-eight hundred dollars (\$4,800) per year. Such payments must come from locally collected excess property tax levy money, and such compensation cannot cause the state to incur any present or future funding obligation. Such compensation is in addition to reimbursement for expenses. (RCW 28A.343.400) The IRS has opined that such compensation is not wages in the traditional sense and is therefore not subject to income tax withholding and social security contributions. However, it is taxable income to the individual; therefore, W-9 forms for contractors are needed.

See also references to contracts under “Conflict of Interest” below.

SIGNING LEGAL DOCUMENTS

There are many statutes specifically requiring the signature of the board members, board chairman, or the superintendent on certain documents or in certain situations. The superintendent as the delegated representative has authority to sign most documents on behalf of the board and or district. Generally, the superintendent cannot delegate their signature responsibility. Experience is the best teacher. Alternatively, follow the advice of legal counsel, or ask the ESD to research the situation

Public Disclosure

The office of school director is subject to the campaign finance reporting requirements of the Public Disclosure Law. School superintendents who contact legislators may or may not need to register as a lobbyist, depending on the nature of the discussions and positions advocated.

SPECIFIC PROHIBITIONS

(RCW 42.17A.155)

No elective official nor any employee of his office nor any person appointed to or employed by any public office or agency may use or authorize the use of any of the facilities of a public office or agency, directly or indirectly, for the purpose of assisting a campaign for election of any person to any office or for the promotion of or opposition to any ballot proposition.

Facilities of public office or agency include, but are not limited to, use of stationery, postage, machines, and equipment, use of employees of the office or agency during working hours, vehicles, office space, publications of the office or agency, and clientele lists of persons served by the office or agency

Allowable Communication

(RCW 28A.320.090)

School district employees and school directors can provide information pertinent to ballot issues that relate to the district, including levy and bond issues. Information provided shall not directly tell the audience to vote or act in a certain way, rather, the communication must be factual to the subject and provide the recipient with pertinent information in order to make a decision.

EXCEPTIONS TO PROHIBITIONS

(RCW 42.17A.555)

The foregoing provisions of this section shall not apply to the following activities:

Action taken at an open public meeting by members of an elected legislative body or by an elected board, council, or commission of a special purpose district including, but not limited to, fire districts, public hospital districts, library districts, park districts, port districts, public utility districts, school districts, sewer districts, and water districts, to express a collective decision, or to actually vote upon a motion, proposal, resolution, order, or ordinance, or to support or oppose a ballot proposition so long as:

1. (a) any required notice of the meeting includes the title and number of the ballot proposition, and
2. (b) members of the legislative body, members of

the board, council, or commission of the special purpose district, or members of the public are afforded an approximately equal opportunity for the expression of an opposing view;

3. A statement by an elected official in support of or in opposition to any ballot proposition at an open press conference or in response to a specific inquiry;
4. Activities which are part of the normal and regular conduct of the office or agency.

REFERENCE

- PDC's Guidelines for School Districts in Election Campaigns
<http://bit.ly/PDCElectionGuidelines>

Conflict of Interest (Superintendent and Board Members)

Conflict of interest statutes apply to all elected and appointed officials of school districts. While it is clear they apply to board members, it is an interpretation as to who may be an "appointed" official. The superintendent or any other official delegated in any capacity to act on behalf of the board is probably an appointed official. This is especially true if they have the authority to bind the district by contract.

SPECIFIC PROHIBITIONS

(RCW 42.23.070)

1. No municipal officer may use his or her position to secure special privileges or exemptions for himself, herself, or others.
2. No municipal officer may, directly or indirectly, give or receive or agree to receive any compensation, gift, reward, or gratuity from a source except the employing municipality, for a matter connected with or related to the officer's services as such an officer unless otherwise provided for by law.
3. No municipal officer may accept employment or engage in business or professional activity that the officer might reasonably expect would require or induce him or her by reason of his or her official position to disclose confidential

information acquired by reason of his or her official position.

4. No municipal officer may disclose confidential information gained by reason of the officer's position, nor may the officer otherwise use such information for his or her personal gain or benefit.

EXCEPTIONS TO PROHIBITIONS

(RCW 42.23.030)

Situations which are deemed not to be conflicts for school officials are:

1. The designation of public depositories for municipal monies;
2. The publication of legal notices required by law to be published by any municipality, upon competitive bidding or at rates not higher than prescribed by law for members of the general public;
3. The designation of a school director as clerk or as both clerk and purchasing agent of a school district;
4. The employment of any person by a municipality for unskilled day labor at wages not exceeding \$200.00 in any calendar month. The exception provided in this subsection does not apply to a first class school district;
5. (a) The letting of any other contract in which the total amount received under the contract or contracts by the municipal officer or the municipal officer's business does not exceed \$1,500.00 in any calendar month. (b) The exceptions provided in this subsection do not apply to a sale or lease by the municipality as the seller or lessor. (c) The municipality shall maintain a list of all contracts that are awarded under this subsection. The list must be made available for public inspection and copying;
6. The letting of any employment contract for the driving of a school bus in a second class school district if the terms of such contract are commensurate with the pay plan or collective bargaining agreement operating in the district;
7. The letting of any employment contract as a substitute teacher or substitute educational aide to an officer of a second-class school

district that has two hundred or fewer full-time equivalent students, if the terms of the contract are commensurate with the pay plan or collective bargaining agreement operating in the district and the board of directors has found, consistent with written policy, under 28A.330.340, that there is a shortage of substitute teachers in the school district;

8. The letting of any employment contract to the spouse of an officer of a school district, when such contract is solely for employment as a substitute teacher for the school district. This exception applies only if the terms of the contract are commensurate with the pay plan or collective bargaining agreement applicable to all district employees and the board of directors has found, consistent with the written policy under RCW 28A.330.240, that there is a shortage of substitute teachers in the school district; and
9. The letting of any employment contract to the spouse of an officer of a school district if the spouse was under contract as a certificated or classified employee with the school district before the date in which the officer assumes office and the terms of the contract are commensurate with the pay plan or collective bargaining agreement operating in the district. However, in a second class school district that has less than two hundred full-time equivalent students enrolled at the start of the school year as defined in RCW 28A.150.040, the spouse is not required to be under contract as a certificated or classified employee before the date on which the officer assumes office.
10. A municipal officer may not vote in the authorization, approval, or ratification of a contract in which he or she is beneficially interested even though one of the exemptions allowing the awarding of such a contract applies. The interest of the municipal officer must be disclosed to the governing body of the municipality and noted in the official minutes or similar records of the municipality before the formation of the contract.

REMOTE INTERESTS

(RCW 42.23.040)

All elected and appointed officers of a school district shall not be deemed interested in a contract if they have only a remote interest in the contract, such interest is disclosed to the board of directors, such interest is noted specifically in the official minutes or records of the district prior to entering into the contract, and the board approves the contract without the vote of the remote-interest official. Remote interest is:

1. A non-salaried officer of a non-profit corporation;
2. An employee or agent of contractor where the compensation of the employee or agent is entirely fixed wages or salary;
3. A landlord or tenant of a contracting party;
4. A holder of less than one percent (1%) of the shares of the contracting party.

REFERENCES

- Code of Ethics for Municipal Officers - Contract Interests (RCW 42.23)
<http://bit.ly/RCW4223>
- WSSDA's Avoiding Conflicts of Interest—A Guide for School Board Members and Superintendents
<http://bit.ly/WSSDAGuide>

Open, Public, Executive and Non-Open Meetings

REGULAR MEETINGS: MAINTAINING PUBLIC TRUST

Representative democracy relies on the informed trust of the citizens. One of the critical places for school boards to work to retain the informed trust of their communities is in the conduct of meetings that are effectively run, meet the requirements of the law and address the reasonable expectations of the citizenry. The public's trust is too delicate for school board members and administrators to proceed without a sophisticated and legally grounded understanding of public meeting requirements

Washington School District Directors' Association (WSSDA) publishes a document which addresses the Open Public Meetings Act, other legal requirements,

and nonlegal issues surrounding effective and responsive public meetings. This is written exclusively from the perspective of school districts and school boards. It should be used as a resource to help dispel inaccurate common knowledge and practice, and to increase sophisticated compliance with the law and public trust.

How do we establish a regular meeting? The board is required by state law to adopt a board policy that identifies the date, time, and place of the board's regular meetings.

We established a regular meeting schedule at the beginning of the school year, but now we want to change it. What do we do? The board must amend the board policy to identify the new dates, times and places of the board meetings.

We need to cancel our regularly scheduled meeting because we do not have a quorum. What should we do? If the board knows more than 24 hours in advance, the meeting should be canceled and rescheduled as a special meeting.

EXECUTIVE SESSION

Parts of board meetings can be held without the public. These portions of the meeting are called executive sessions. If the board is going into executive session, the president or chair must announce the general purpose of the session and how long it will last. If the executive session runs longer, the president or chair must make another announcement extending the session.

The minutes should reflect the executive session and the general purpose if it was extended and when it ended. A detailed record of the executive session should not be made. Despite the confidentiality of the matters discussed in executive session, any record of the session is subject to disclosure under the state public records act.

There are 15 statutory reasons for an executive session; 7 do not apply to school boards. Of the 8 remaining, one of the following must apply to the circumstances for a school board to exclude the public from its meeting:

- Matters affecting national security; or, if in compliance with any required data security breach disclosure under RCW 19.255.010 and 42.56.590, and with legal counsel available,

information regarding the infrastructure and security of computer and telecommunications networks, security and service recovery plans, security risk assessments, and security test results to the extent that they identify specific system vulnerabilities, and other information that if made public may increase the risk to the confidentiality, integrity, or availability of agency security or to information technology infrastructure or assets;

- The selection of a site or the acquisition of real estate if public knowledge of the matter might increase the price;
- The minimum selling price of real estate if public knowledge of the matter might depress the price, but final action selling or leasing real estate must be taken in a public meeting;
- Negotiations on the performance of a publicly bid contract if public knowledge might increase costs;
- Complaints or charges against an employee or board member; however, the person complained against may open the meeting to the public;
- Qualifications of an applicant for public employment or review of the performance of a public employee, but final actions must be taken in public and discussions affecting employees generally must be held in public;
- Qualifications of a candidate for appointment to elective office, but interviews and the final appointment must be held in public; and
- Discussion with legal counsel, of enforcement actions, litigation or potential litigation, if public discussion might result in an adverse legal or financial consequence. Amendments in 2001 provided a specific definition of potential litigation.

SPECIAL MEETINGS

Any meeting of the board that is not a regular meeting as set out in the board's policy for day, time, and place, is a special meeting. A special meeting of the board may be called by the president or chair of the school board, or by a majority of the board.

Each member must receive written notice, either through the mail or personally delivered, at least 24

hours before the meeting. Any radio or television station or newspaper may file with the district a request to be notified of special meetings of the board. Any media outlet that has filed such a request must receive the same notification as board members, within 24 hours of the meeting. The notice requirements may be waived by any board member and are considered waived if the board member attends the meeting, even without official notice.

The notification must include the time, place of the special meeting and the business to be transacted. In the case of a special meeting, an agenda, or a list of the business to be transacted, is required in advance of the meeting. This is not a requirement for regular meetings. The board cannot take final action at a special meeting on any matter not on the original notice and agenda. There is no similar restriction on regular meeting actions; those agendas may be amended to add new items even during the meeting.

A special meeting can be held for the purpose of holding an executive session. The meeting notice should state the general reason for the executive session. The special meeting is called to order, the president or chair announces the board is going into executive session, and the meeting can proceed. The minutes are brief, showing when the meeting was called to order, who was present, the general purpose for the executive session and any actions taken by the board, if any, when they return to open session.

OTHER NON-OPEN MEETINGS

One thing that is not well understood is that a board discussion about strategies for collective bargaining negotiations is exempt from the open public meetings requirements. Chapter 42.30 RCW does not apply to: collective bargaining sessions with employee organizations, including contract negotiations, grievance meetings, and discussions relating to the interpretation or application of a labor agreement; or that portion of a meeting during which the governing body is planning or adopting the strategy or position to be taken by the governing body during the course of any collective bargaining, professional negotiations, or grievance or mediation proceedings, or reviewing the proposals made in the negotiations or proceedings

while in progress. Such meetings do not need to be advertised.

There are additional exemptions from open public meetings which may apply to school districts (see RCW 42.30.140). In particular, when the board meets regarding a quasi-judicial matter between named parties, as distinguished from a matter having a general effect on the public or a class or group (such as a student disciplinary hearing) such a meeting would be exempt from the open public meetings requirement.

REQUIRED TRAINING

State law requires that each locally elected official and statewide elected official, and each person appointed to fill a vacancy in a local or statewide office, must complete basic open government training regarding open public meetings and public records and records retention requirements within 90 days of assuming office as well as refresher training at intervals of no more than four years for as long as the elected or appointed official holds office.

REFERENCES

- Open Public Meetings Act (Chapter 42.30 RCW) <http://bit.ly/RCW4230>
- WSSDA's Open Public Meetings. A Guide to Public Accountability for School Board Members and Superintendent <http://bit.ly/WSSDAMeetings>
- Washington State Attorney General Guidance on Public Records and Open Public Meetings <http://bit.ly/PublicRecordsandMeetings>

Professional Conduct

OFFICE OF PROFESSIONAL PRACTICES

The Office of Professional Practices, a division under the auspices of the Superintendent of Public Instruction, is charged with enforcement, including the discipline of educational practitioners for violation of the Professional Code of Conduct. The office receives, investigates, and makes legal findings regarding complaints. A nine-member professional advisory committee reviews appeals from proposed disciplinary actions. Educators who violate the code

may be reprimanded or their license to practice may be suspended or revoked. The Office of Professional Practices also reviews charges that an applicant for or the holder of professional certification lacks good moral character or personal fitness. These standards are set forth in WAC 181-86-013 and address commission of criminal acts and other behavior which endanger children. Commission of criminal acts may not be directly related to professional conduct but they do reflect upon the trustworthiness of serving as a professional educator.

ROLE OF THE ESD SUPERINTENDENT

ESD superintendents sometimes receive Code of Conduct complaints directly from citizens. WAC 181-86-105 covers the ESD superintendent's role and responsibility with such complaints. Should the ESD superintendent receive a complaint and determine that it warrants an investigation, he will consult with the district superintendent to determine the preferred course of action. Either the district superintendent or the ESD superintendent may conduct the investigation, but there is no requirement to duplicate investigations.

REFERENCES

- Professional Certification—Acts of Unprofessional Conduct (Chapter 181-87 WAC)
<http://bit.ly/18187WAC>
- Duty of ESD superintendent to investigate complaints (WAC 181-86-105)
<http://bit.ly/WAC18186105>

MINDING YOUR DISTRICT'S BUSINESS

You will use accounting funds to manage the cost of operating your school district. Each fund has its own restricted purpose:

- **General Fund** - This fund is the primary fund used for the school district operations. This is the largest of the accounting funds and pays for everything except for items whose purpose falls within the other funds. The cost of textbooks, classroom supplies, overhead, motor pool, and most all salaries and benefits.
- **Sub-general Fund** - This fund is for tracking all local revenues including fines, fees, impact aid, levy dollars, and levy equalization. This fund also accounts with the offsetting expenditures that are beyond the prototypical school model. Some examples may be a Music or Art teachers, additional para-educators, extra-curricular activities, and sports.
- **Debt Service Fund** - The purpose of this fund accounts for the accumulation of resources for and the payment of long-term debt principal and interest.
- **Capital Projects Fund** - Accounts for financial resources to be used for the acquisition or construction of major capital facilities. Can be used for the acquisition of land, existing facilities, and construction of buildings, purchase of equipment, conducting energy audits, and making improvements such as roofs, carpets, services systems, and technology.
- **Associated Student Body Fund** - This fund is financed from collecting fees from students and non-students for optional, noncredit, extracurricular events. The expenditures are restricted to the use of student activities and must be approved by the associated student body prior to monies being disbursed.
- **Transportation Vehicle Fund** - This fund is solely used for the purchase of yellow school buses or major bus repairs. Revenues for this fund are generated from the state depreciation of your current fleet. It is important to understand the age of your fleet and depreciation revenue as it relates to the need to replace your fleet.

Depreciation schedules can be found on OSPI's website.

Below you will find deadlines and items to remember as you go through the year. There are also recurring items that you will evaluate monthly:

- Program expenditures compared to budget
- State and federal grant expenditures
- Cash flow projections
- Enrollment budget to actual comparisons
- Ending fund balances
- Revenues compared to expenditures
- Accounts payable
- Payroll

July

ENDING FUND BALANCE

- The finance team will be starting the process of evaluating the ending fund balances for all of your district funds. This is an important factor as you will be wrapping up the year and this will give you an understanding of the financial status of the district as you look into the next year.
- Understand the difference between the types of fund balances:
 - **Non-spendable** - Inventory & prepaid items
 - **Restricted** - For specific purposes
 - **Committed** - Requires formal action by the board of directors such as a board policy or resolution
 - **Assigned** - Management's and/or the board of directors' intended uses of resources
 - **Un-assigned** - Available after all non-spendable, restricted, committed, and assignments have been designated

BUDGET ADOPTION - F-195

- Budget Adoption Deadlines
 - Public Budget Hearing
 - Publish in public circulation two weeks prior to the hearing.
 - Make copies available to the public.
 - MSOC Statement is a required component of the budget presentation to the board.
 - Requires a budget resolution.

GRANTS

- Review state and federal grants to ensure within carryover limits.
- Complete final programs expenditures. August ending grants require all expenditures to be made by August 31.
- Make final grant adjustment and ensure all time & effort is completed for the year.
- Complete all year-end state and federal grant reports.

PROGRAM MONITORING CONSIDERATIONS

- Administrative/board retreats
- Staff/family communications
- Summer maintenance & projects
- Staff hiring

August

BUS FLEET

- Evaluate the need for new buses. Is there a long-term bus replacement plan?
- Bus state bid information can be found on OSPI's website.
 - Depreciation payments are made to the District in August of each year through the apportionment.
 - Depreciation payments are made based on your current bus fleet. Evaluate long-term bus needs in comparison to fund balance and annual depreciation payments.

- Add buses to your fleet before older buses fall off the schedule, if possible.
- Bus depreciation information can be found on OSPI's website.
- Work with vendor to determine the delivery date.

FINALIZE EXPENDITURES

- Review all program expenditures and make final adjustments, spending plans for the preparation of closing out your financial year.
- All programs should balance.
 - Ensure state & federal programs met their minimum expenditure requirements & maintenance of effort.

PROGRAM MONITORING CONSIDERATIONS

- Negotiations
- Summer maintenance & projects
- Classified staff hours & assignments
- Negotiations
- New employee orientation
- Transportation routes & driver hours

September

ENROLLMENT

- Compare count day total to budgeted enrollment.
- Determine enrollment adjustments for Running Start participation.

K-3 CLASS SIZE

- Analyze final class size ratios to ensure compliance. Understand the financial impact in loss of apportionment if not compliant.
- Report compliance via the S-275 in November.

LOCAL EFFORT ASSISTANCE

- Determine if you are eligible for LEA.
- Payments are made in conjunction with tax collection months through the apportionment process (OSPI completes F-780 in January.)

GRANTS

- Verify that all grant applications are complete by checking EDS/iGrants.

YEAR-END - F-196

- Verify program expenditures by:
 - Reviewing all state and federal grant balances.
 - Reviewing state recovery/carryover worksheet.
 - Verifying federal crosscutting/maintenance of effort.
- Finalize ending fund balances for each fund.
- Verify that the ending fund balances meet your board policy, make last-minute adjustments as deemed necessary.
- Audit:
 - Determine if a Federal Single Audit is required (federal expenditures in excess of \$750,000) by using the Schedule of Expenditures of Federal Awards.
 - Verify audit cycle - accountability, financial, single

LEVIES

- Determine if you need to renew an existing or run a new enrichment, capital, bond, or transportation vehicle levy.
- Verify filing deadlines.
- If running an enrichment levy, obtain OSPI approval.
- SAO will audit enrichment levies.
- Understand your current assessed value by reviewing current assessor rates at your county website.
- Levies are placed on the ballot as a dollar amount per \$1,000; however, are certified with the county based on a total dollar amount.
 - Ensure that you are calculating the appreciation of property values to obtain the maximum levy amount.
 - ESSB 5313 established maximum allowable levies are as the lesser of \$2.50 per \$1,000 of assessed valuation-OR-\$2,500 per pupil.

- District's over 40,000 students maximum allowable per pupil is \$3,000.
- Per pupil values are adjusted by inflation beginning with property taxes levied for collection in 2020.
- Rate per \$1,000 is not adjusted for inflation.
- The maximum dollar amount shall be reduced accordingly as provided under RCW 43.09.2856(2).

MINIMUM BASIC EDUCATION - FP - 1497

- Due

PROGRAM MONITORING CONSIDERATIONS

- Annual Employee Orientation: L & I, Bloodborne Pathogens, Bullying/harassment, child abuse reporting, and others required by policy
- Food services free & reduced lunch enrollment
- Board goals & school report card
- Annual state assessment schedule & district testing plans
- FERPA and OCR public notices
- E-Rate planning
- Relationships with local legislators

October

YEAR-END - F-196

- Due to the ESD on October 25.

GRANTS

- Verify grant awards in EDS, make budget adjustments as necessary.
- E-Rate applications are due.

PROGRAM MONITORING CONSIDERATIONS

- Running Start participation
- New employee observations/evaluations
- WASA fall workshop
- District / School improvement plans

- Curriculum adoptions & implementation monitoring
- Staff development
- Association representative meetings

November

ELECTIONS

- Filing elections for April ballot.

CAPITAL BUDGET PLANNING

- Ensure that you evaluate and update capital purchase plans.
- Apply bid threshold, public works, and prevailing wage requirements as applicable.

TRANSPORTATION

- First count of the year, conducted on a quarterly cycle.

FINAL S-275

- Due November 22
- Review for K-3 class-size compliance.
- Understand the funding impact of non-compliance.

PROGRAM MONITORING CONSIDERATIONS

- New employee 90-day evaluations
- Board recognition
- WSSDA conference
- Association representative meetings

December

REVENUE PROJECTIONS

- Apportionment allocations will adjust in January from F-203 projected enrollment to actual enrollment.
- Monitor for large variances between budgeted and actual enrollment projections.

CASH-FLOW PROJECTIONS

- Understand the apportionment payment schedule for each month. Payment percentages change.

- If there is a large variance between actual and projected enrollment, prepare for a reduction in apportionment in January.

PROGRAM MONITORING CONSIDERATIONS

- Levy election filing for February election
- Levy communications
- Employee probation recommendations
- E-Rate application
- Association representative meetings

January

GRANTS

- Impact Aid application due.
- Review grant expenditures and claims.
- Verify expenditures are claimable, determine if budget revisions are necessary if there are any un-claimable expenditures.
- Evaluate if staffing/expenditure adjustments are needed.

LEVIES / LEVY AUTHORIZATION / LEVY EQUALIZATION

- New assessed valuations will be certified by the county assessor.
- F-780 is released by OSPI this will calculate your levy authority and levy equalization.

LEGISLATIVE SESSION

- Analyze fiscal impacts

PROGRAM MONITORING CONSIDERATIONS

- Start budget and staffing discussions
- Curriculum selection process
- Employee probation notifications
- Summer program planning
- Legislative changes
- Association representative meetings

February

LEGISLATIVE SESSION

- Monitor & analyze fiscal impacts
- Advocate for your school

BUDGET PREPARATIONS & PROJECTIONS

- Enrollment
- Staffing
 - o RIF notices
 - o Increases
 - o Bargaining
- Budget Goals
 - o Any new school initiatives
 - o Fund Balance Policies
 - o Capital Expenditures
- Budget Methodology
 - o Will you take a 3-year average of expenditures?
 - o Roll prior year expenditures and add a percentage increase

PROGRAM MONITORING CONSIDERATIONS

- Curriculum selection process
- New program planning
- Staff development plans
- Association representative meetings

April

GRANTS

- Evaluate June-ending grant expenditures & claims to ensure they are within allowable expenditures and meet carryover limits.
- Adjust accordingly.

FISCAL

- Determine if your district needs a budget extension.

SUMMER PLANNING

- Identify and prepare for facilities and maintenance projects for the summer.

May

BUDGETING

- Meet with staff, board, community groups
- Determine COLA
- Analyze legislative changes
- RIF notices
- Hiring plans
- Prepare for negotiations

PROGRAM MONITORING CONSIDERATIONS

- WASA superintendents Workshop
- Interlocal agreements
- Employee evaluations
- Association representative meetings

June

GRANTS

- Finalize expenditures for June ending grants
- Evaluate August-ending grants

BUDGET

- F-203 Revenue Driver
 - o Revenues are projected through the completion of an F-203. The F-203 utilizes enrollment data to project your upcoming apportionment allocation. It is important to ensure that you budget enrollment accordingly as this projection will be utilized for all apportionment payments September - December.
 - o Revenues are based on the state prototypical school model.
 - o This is a funding model, not a staffing model.
 - o Be aware of compliance requirements such as K-3 class size.

PROGRAM MONITORING CONSIDERATIONS

- o Class-size compliance is based on a single districtwide calculation across all schools and grade levels.
 - o Must be 17:1
 - o Driven by S-275 data
 - F-195F - Four-Year Budget Requirements
 - o Enrollment
 - o Estimated revenues
 - o Estimated expenditures
 - o Summary of beginning and ending non-spendable, restricted, committed, assigned and unassigned fund balances.
 - o Transfers
 - o Understand the potential bond rating impacts of showing large negative fund balances into future years. Many school districts have experiences adjustments in the Moody's bond ratings for poor financial outlooks.
 - Expenditures
 - o Evaluate the impact of staff movement on the salary schedule and other negotiated components within your CBA.
 - o Calculate potential program carryover from the prior year.
 - o Assess staff changes, how will new hires impact budget/programs.
 - o Determine if additional positions are needed.
 - o Budget for MSOC.
 - o Evaluate legislative changes and implementation requirements.
 - o Budget for any necessary capital expenditures.
 - o Determine budget capacity to minimize the need for future budget extensions.
- WASA/AWSP summer conference
 - Negotiations
 - Staff hiring
 - Summer building schedules
 - Staff development plan
 - Administrative employee evaluations
 - Association representative meetings

WORKING WITH YOUR BOARD

The relationship and sense of teamwork between the Superintendent and the Board of Directors, and between the individual Board members, is key to success. When these relationships are attended to and are positive and productive, the work of the district can proceed in a way that has marked and beneficial impact of learning and teaching. While positive and productive relationships are necessary throughout the district – between teacher/student, school/home, leadership/faculty/staff, and between staff members themselves – if the relationship between the Superintendent and the Board (and between Board members) is not optimal, all the other vital relationships suffer.

New Player, New Team

Upon assuming a new superintendent position, consider a work session to address this critical relationship. As one of Washington's long-time and most successful leaders has said, "new player, new team." Attend to that new team and the teamwork needed. WASA, your local educational service district, and WSSDA can each provide resources and facilitate that work session. Consider and discuss the dynamics and essential aspects of that relationship and develop a mutual understanding.

RESOURCES

- Sample Powerpoint: Board-Superintendent Relationship, Pullman
<http://bit.ly/PullmanPowerpoint>
- Sample Powerpoint: New Superintendent Workshop
<http://bit.ly/NewSuptWorkshop>
- Example of Team Operating Principles – read, review, and commit to a set of norms yearly
<http://bit.ly/TeamOperatingPrinciples>

Understanding Roles

Both the Superintendent and the Board members (as a whole and as individual members) must be clear about roles and responsibilities. The operating principles provide a summary of the differences in the two roles. WSSDA's publication, Washington School Board Standards, provides a helpful overview

of standards for School Boards as an entity, and for individual School Board members. An article from the American School Board Journal, *7 Signs of Effective School Board Members*, is a helpful read that superintendent and school board members can pursue together.

Preparing For Your Evaluation

The School Board ultimately hires, and evaluates, just one employee of the school district – the Superintendent (they are asked for approval of all other hires). A review of the contract will provide information about timelines and responsibility for both formative and summative evaluation of the Superintendent's performance. Key dates should be highlighted. Also, a district's strategic plan can be a helpful guide in this process. Whether or not a current strategic plan exists, annual goals should be developed in collaboration with the Board. Goals should be established for the District, Board, and Superintendent. The contract, strategic plan, and goals should be used as a guide in the evaluation process, and the particular form and process used should be reviewed for understanding and relevancy. In this key area, too, both WASA and your local ESD can provide guidance and assistance, and WSSDA provides helpful resources on both standards-based and outcomes-based, superintendent evaluations.

RESOURCES

- Example of Annual Goals
<http://bit.ly/SuptAnnualGoals>
- WSSDA's Superintendent Evaluation Models
<http://bit.ly/WSSDAEval>

STRATEGIC PLANNING

"I am hard pressed to think of any organization that has sustained some measure of greatness in the absence of goals, values, and missions that become deeply shared throughout the organization."

– Peter Senge, *The Fifth Discipline*

Why Strategic Planning?

Effective strategic plans inform and are informed by the culture of the district. A living plan creates coherence from the chaos of the decisions faced by the board and district leadership. Clear, shared and “owned” strategic plans tend to be essentially simple in nature. They focus on three to five core needs of the district, summarize them in meaningful and memorable ways, and guide decision-making.

Review and Revise or Restart?

Most districts have a strategic plan. As an incoming superintendent, you are not starting fresh, you are building on the work of your predecessors. The plan you inherit may be recent, fresh, vital, and drives everything the district does. On the other hand, the plan may be dead, untouched for years, and hidden in a binder someplace in your office.

As you prepare to make the plan your own, consider the following:

- What are the board’s expectations related to strategic planning?
- What process was used to create the current plan?
- Who was involved?
- What evidence do you see of the plan’s impact on district decisions and activities?
- How is success described within the plan, and can you identify clear outcomes aligned with the plan?
- How does the plan inform continuous improvement at the school level?

Based on your assessment of the current plan, the needs of your district, and direction from your board you need to decide, will you enter into the current

plan and continue to implement it, or will you “press reset” and cause a new plan to be crafted.

Understanding Culture and Managing Change

Often you need to go slow in order to go fast. The culture of your district evolved over time, and will be very resistant to change. As an incoming superintendent, you have the opportunity to observe the culture of the district as an outsider for a few months. You should consider entering the district with an inquiring mind, seeking to understand the context, history, values, and beliefs that have created the systems and results you see. Your strategic plan can be a significant lever for shifting the district culture, while also serving as your platform for articulating how you think about exemplary district characteristics.

What Is Your Framework?

So, you are thinking of creating a strategic plan... there is no “right answer” to how to best move forward, there is only “your answer.” As you prepare to craft your plan, consider these guiding questions:

- What process and timeline will you employ?
- Will the process be facilitated internally or by a consultant?
- What are the expectations of the board and what role will they play in setting direction of your plan?
- Who will be involved in:
 - Selecting and analyzing data?
 - Defining your goals?
 - Researching and selecting strategies?
 - Monitoring the implementation of your plan?
 - Evaluating the outcomes of your plan?
- How will you keep the plan alive once created?

RESOURCES

- Making Strategic Planning Work (ASCD)
<http://bit.ly/StrategicPlanASCD>
- Three Keys to Success
<http://bit.ly/2CSwRRe>

EXAMPLES FROM AROUND WASHINGTON

- Bellingham
<http://bit.ly/StrategicPlanBellingham>
- Vancouver
bit.ly/StrategicPlanVancouver
- Omak
bit.ly/StrategicPlanOmak

ACTIVITIES PLANNING

As superintendent, you are responsible for ensuring that a wide variety of activities occur within the span of a year. Depending on the size and structure of your district, you might be the one directly responsible or there might be others who have those tasks. Some of the tasks are logistical, compliance-related, or contractual while others are based on developing and strengthening relationships between yourself and stakeholders. Working closely with those who support you and your district, develop a yearly cycle of activities. The Washington Association of School Administrators (WASA) has several helpful resources available.

For your consideration:

- Did the previous superintendent and leadership team build a calendar?
 - o If so, review it, with an eye toward what you can or may need to adjust.
- What are all the reports and forms due to various entities during the year? These may be for compliance-related issues.
 - o Build a calendar based on due dates.
 - o Consider whether you, as superintendent, will ask for any documents prior to the actual due date for your review and approval.
- What are the required trainings for staff and students throughout the year?
- What are responsibilities identified within your collective bargaining agreements?
- Consider these groups, your relationship, and your actions with each:
 - o School board
 - o Family and community members
 - o Local businesses, service organizations including police and fire departments
 - o District- and building-level administrators
 - o Certificated teaching and support services staff
 - o Classified staff
 - o Students
- o Other districts, at the regional level, at the state level
- o Other?
- What are those activities you will engage in monthly?
- What are those activities you will engage in on a weekly basis?
- What are those activities you will engage in daily?
- In keeping with Dr. Stephen Covey's *7 Habits of Highly Effective People*, how will you "sharpen the saw?"

REFERENCES

- WASA Incoming Superintendent Resources <http://bit.ly/WASAResources>
- WASA Early Career Superintendent Academy bit.ly/WASAAcademy

COMMUNICATIONS, MEDIA AND GOVERNMENT RELATIONS

Communications

Your school district's message helps build the reputation of the district and can help recruit teachers, staff and students. It is important to develop and follow a clear and intentional communications plan for internal and external stakeholders. Start by identifying your communications goals and audiences, and then develop communications tactics based on each audience. Monitor and adjust your plan throughout the year based on its effectiveness. Additionally, many people who will be voting on your levies and bonds may not have school-age children and need to be reminded of the positive things happening for kids every day.

- Internal audiences include district staff and school staff, and your board.
- External audiences include families, students, labor partners, voters, nonprofit organizations providing out of school supports to students and families, donors, and others.

Use multiple media (social media, website, e-newsletters, mailers) to communicate your district's message. Assign a central office staff person to coordinate all communications efforts. If your district needs additional capacity to attend to communications, reach out to your ESD for help. If students in your district speak multiple languages, translate materials into the top five to 10 languages spoken. Your ESD can help with connecting you to translation resources.

Media

Decide who will serve as the district's spokesperson before a story hits. If you're in a smaller district, the superintendent may serve as spokesperson. Inform all staff to direct media to the spokesperson. Consider developing a checklist of steps to take, including scripted messaging. Be sure to respond to all media contacts in a timely manner. As superintendent, you should be visible and available during a major crisis that involves student safety.

Think through who will serve as your most strategic media contact on issues that are less significant. Contact your ESD if you need help working with the media.

There are certain events about which you will need to communicate broadly (e.g., release of state test scores, the district's annual budget, changes in school boundaries, etc.). If you are releasing good news that you want covered by local media, or other news about which you expect media to cover, consider issuing a press release. It is good practice to give internal audiences a "heads up" on press release information, and to reach out personally to stakeholders who might be impacted, such as partners, legislators, or donors.

If media report on issues related to your district, it is good practice to alert your board and to share your own message with internal and external stakeholders as well. You want stakeholders to get district news from the district, and to have confidence that the district will keep them informed.

Government Relations

Establish relationships with elected officials at the local, state, and national levels. Start by introducing yourself to the area's mayor(s), city council members, the county executive and county council members, and your state senator and representatives. Invite them to visit your schools or programs. If you need help understanding where to start, your ESD is a great resource. Education is primarily a state policy and funding issue in Washington. If you have a relationship established with your state legislators, they will be more likely to reach out to ask how potential legislation would impact your district. Through strong relationships, you will be able to seek support from your elected officials as necessary.

PREPARING TO BARGAIN

In 2019, the Washington Association of School Administrators (WASA), in collaboration with the Employee Relations and Negotiations Network (ERNN), the Washington State School Directors Association (WSSDA), and Association of Washington School Principals (AWSP), updated their earlier bargaining manual. Data incorporated in the manual were provided by individual school districts, WASA, WSSDA, AWSP, WSPA (Washington School Personnel Association), attorneys, labor relations consultants, and individual members of ERNN.

Much of the manual is devoted to the strategic and operational aspects of leading a school district through bargaining, with a focus on the specific needs and issues associated with a strike. It is strongly advised, though, that districts experiencing labor disputes seek professional legal, labor relations, and communications advice at the earliest possible time. Although the manual is comprehensive, it cannot possibly provide answers for all the dynamics likely to arise, and there is no substitute for personalized expert advice.

The idea of communicating about bargaining as a routine activity within the context of the district's annual budget development cycle is emphasized. Union activities that go beyond the bargaining table - like work-to-rule, picketing, and strikes - are generally related to disagreements about the allocation of resources (pay, staffing levels, materials). Given the percentage of education budgets that are devoted to staff and related costs, it is appropriate to talk about negotiated contract agreements as a core part of the district's budget development process.

Especially in the current, post-McCleary environment, superintendents cannot wait until bargaining becomes hard to talk about it with your stakeholders. It is your job to make the boring but important aspects of school operations - like legislative impacts and bargaining pressures - relevant and digestible for the busy people of your community. Toward that end, in the 2019 WASA Bargaining Manual, you will find a calendar of communications prompts to support you by reminding you of opportunities to inform and

engage your community in your budget work throughout the year. Also included is an example communications package, with talking points, an outline for a superintendent's message, and guides on how to use that message in multiple ways throughout your community.

The manual is primarily organized around key leadership roles during a strike: superintendent, school board, principals, communications, and legal considerations.

The complete Collective Bargaining Manual 2019 can be found on the WASA website under Resources (www.wasa-oly.org). In order to access the Budget and Bargaining Resources page of the website, you must be a WASA member. Please contact the WASA office (360-943-5717) if you would like to become a member or you can download an application from the WASA website. Once on the Budget and Bargaining Resources page, you can find the Collective Bargaining Manual 2019.

Calendar of Opportunities and Prompts

It is no longer enough to talk about the district's finances and budget a few times a year in board hearings. Our culture expects greater transparency, and rising to this expectation is ultimately good for building trust in district operations and leadership.

Bringing your bargaining into the context of your district's annual budget development process helps to demystify it and builds internal and external awareness about the district's current situation and challenges. Trying to share this kind of "boring but important" information during the midst of a dispute that has already gone public is far too late. The same information that looks like transparency and inclusion if it were shared regularly in advance of any big changes will usually come across as defensive and less credible when shared in the heat of a disagreement.

So be proactive! Look for opportunities throughout the year where an activity or holiday creates a natural transition for also talking about your district's fiscal status, expected changes, and plans for the

future. Just like you don't want to be perceived as only talking to your community when you need money (in levy years), you also don't want to wait until bargaining gets hard to keep your community informed.

This calendar of prompts will help you keep your district's fiscal status and budget development process on people's minds. Not all of the prompts will apply to your district. Use your judgment and adjust to meet your local needs.

AUTUMN

Welcome Back to School Messages, Open Houses

- Reminder of summer budgeting process / what happened
- Distribute or direct people to your district's budget overview document (ex: Citizens' Guide to the Budget)
- Briefly describe the nature of the year's funding (growth, reductions, status quo)
- Describe a few major changes in this budget (staffing changes, curriculum or other investments, etc.) and how the district is affording them. In the case of reductions, describe how the district is adjusting to those reductions and what the district is doing to minimize effects to students.
- Reference any big news items from the summer re: education or education funding and note how that big story plays out in your local district
- Be sure to note if this is a levy or bond year, and comment that folks will be learning more about those measures as the fall progresses.

Conferences

- Be sure to have simple, visually appealing information about the district's vision, focus and/or priorities available for families, along with the most recent district newsletter or superintendent message
- Provide your district's budget overview document (ex: Citizens' Guide to the Budget), or some other way to share highlights about the district's budget and fiscal status

American Education Week

- Thank your community for its support of strong local public education and your staff for their dedication to your community's students
- Look for opportunities to dovetail on a state or national education topic and talk about the local implications of that issue
- Discuss your district's legislative / policy priorities

End-of-Calendar-Year Messages

- Express your gratitude to the community (internal and external) and talk about the many ways the local community supports local schools
- If it is a levy/bond year, focus on how the decision was made, who was involved, and a strong "thank you" to the community (committees, surveys, attending public information meetings, etc). Be sure to describe how the ballot measure fits into the overall picture of the school district's revenues and budget.

WINTER

Budget Development Begins

- Describe the process and timeline your district follows for budget development
- Describe any known / strongly anticipated changes in revenue or expenses
- Invite people to participate in the process and describe their opportunities to do so

End-of-Calendar-Year Message

- Look for opportunities in the Governor's annual message to dovetail on a topic and talk about the local implications of that issue
- Briefly remind folks of the district's priorities for the year and highlight a few successes from the first few months of school
- Thank everyone for their support of students and wish them a great holiday break

Legislative Session Kick-Off

- Briefly describe the year's legislative process and timeline
- Describe how the legislative timeline fits within the district's budgeting process/calendar
- Share your district's legislative priorities and how you are promoting them

- Provide opportunities for parents and the community members to support your key needs (Share legislative contact information and encourage parents to advocate, note any education advocacy days and invite your families to participate, etc.)

Bargaining Process Update

- Ensure your website has current information about the status of your various agreements, when they were signed, when they expire, links to the contracts
- Briefly describe the bargaining process (interest based, traditional, etc) and timeline (when expected to begin, anticipated frequency of meetings)

Property Tax Statements Sent Out

- Describe how schools are funded and what percentages of your resources come from the state vs. local and how that's broken down
- Note your gratitude to the community for its past support
- Highlight some successes, some investments that are working well (personalize!)

SPRING

Classified Appreciation Week

- Describe what classified employees do in your district
- Highlight a few examples of student benefits from classified employees
- Talk about how local support is critical for full staffing
- Thank your classified employees!

Kindergarten Registration

- Be sure to have simple, visually appealing information about the district's vision, and priorities available for prospective families, along with the most recent district newsletter or superintendent message
- Provide your district's budget overview document (ex: Citizens' Guide to the Budget), or some other way to share highlights about the district's budget and fiscal status

End of Legislative Session

- Remind people what your priorities were
- Describe how it went, major changes, how those changes are expected to affect your district and impact budget development
- Provide an update on where you are in your district's budget development process: what has happened so far, what's next, where people have opportunities for final input
- RIF notices, if needed, must go out by May 15; communicate early if needed

Teacher/Staff Appreciation Week

- Highlight a few examples of student benefits from certificated employees
- Talk about how much local support is critical for full staffing
- Thank your employees!

End-of-School-Year Messages

- Provide another brief update on where you are in your district's budget development process: what has happened so far, what's going to happen over the summer
- Remind folks about the nature of the year's budgeting (growth, reductions, status quo)

SUMMER

Draft Budget Available

- Remind folks about the big drivers in this year's draft budget. What changes are we considering compared to last year, and why? What's next?
- Opportunities to be heard at the public meetings.

Budget Approved

- Update your district's budget overview document (ex: Citizens' Guide to the Budget), post it online, prep your welcome back messages ...
- And the cycle continues!

LEGAL FOUNDATIONS OF SCHOOL FINANCE

Washington’s public school system is shaped by the State Constitution, state and federal law, administrative rules adopted by the Superintendent of Public Instruction and the State Board of Education, and by court decisions.

State Constitution

The primary legal foundation for the state’s public schools is the State Constitution. Article IX reads as follows: Section 1. “It is the paramount duty of the state to make ample provisions for the education of all children residing within its borders, without distinction or preference on account of race, color, caste, or sex.” Section 2. “The legislature shall provide for a general and uniform system of public schools ... and such ... normal and technical schools as may hereafter be established ..” The “paramount duty” and “ample provision” language places a priority on education not found in most state constitutions. This constitutional priority on education was the basis of a 1977 lawsuit that reshaped the state’s role in school finance.

State Laws

REVISED CODE OF WASHINGTON

The Revised Code of Washington (RCW) consists of statutory law enacted by the state Legislature. Title 28A RCW encompasses the laws related to the common schools and establishes the organizational structure of the common school system. (“Common schools” are public schools operating a program for kindergarten through twelfth grade or any part thereof.)

APPROPRIATIONS ACTS

The other state laws that shape school finance are the state operating and capital budgets enacted by the Legislature and signed by the Governor. These are called Biennial Appropriations Acts because they provide funding for a two-year period. The Operating Appropriations Act determines the level of state funding for school district operations and provides detailed state funding formulas and requirements for receiving state funding. The Capital Appropriations Acts determine the amount of state matching

money provided for school construction and renovation. Appropriation levels can be changed in “supplemental” budgets adopted after the initial biennial budget is approved. Federal revenues are also appropriated in the Operating Appropriations Act. However, federal funding levels are determined primarily by the U.S. Congress. Appropriations acts have the force of law but are not codified in the RCW. The laws enacted by the Legislature since 1978 have been shaped by several major developments: The court decisions of Judge Doran, the education reform movement, and the *McCleary* lawsuit and involvement of the State Supreme Court.

REFERENCES

- Revised Code of Washington (RCW) bit.ly/RevisedCode
- Legislative Evaluation and Accountability Program <http://bit.ly/LEAP-WA>
- WASA’s members-only EduPortal <http://bit.ly/TransACT>

The Doran Decision and Basic Education Funding

In response to a lawsuit initiated in 1976 by Seattle School District, State Superior Court Judge Doran directed the state Legislature to define and fully fund a program of basic education for all students in Washington. In the following legislative session, the Legislature adopted the Basic Education Act of 1977. The court case and this landmark law redefined the state role and continue to shape school funding policy in Washington. Subsequent court decisions in the 1980s expanded the state’s basic education responsibility. Special education, bilingual education, institutional education, learning assistance program, and pupil transportation are now considered “basic” and the state fully funds the formulas defined in law and in the Appropriations Act. As defined in the Doran Decision, the state’s basic education responsibility explains the unique character of school finance in Washington: Once a program is defined as “basic education,” it becomes

part of an ongoing state entitlement program. The state may not reduce the funding level due to state revenue problems. The basic education funding formula is not unchangeable. It is the continuing obligation of the Legislature to review the formula as the education system evolves and changes.

Education Reform

In the past 10 years, education reform efforts have shaped state and federal education policy. Education reform reflects the recognition that in the information age, education is the key to individual success and the health of the economy. It is reinforced by efforts to improve government by focusing on performance (outcomes) rather than inputs. For education, the desired outcome is student achievement and the goal is improving student learning to meet the challenges of the 21st century.

The Basic Education Act requires that each school district make available to students enrolled in kindergarten through grade 8 at least 1,000 hours of instruction, and 1,080 for grades 9-12. The program shall include the Essential Academic Learning Requirements (EALRs) under RCW 28A.655.060 and such subjects and activities as the school district determines to be appropriate for the education of the school district's students. The goal of the Basic Education Act reads as follows:

“The goal of the Basic Education Act for the schools of the state of Washington set forth in this chapter shall be to provide students with the opportunity to become responsible citizens, to contribute to their own economic well-being and to that of their families and communities, and to enjoy productive and satisfying lives. To these ends, the goals of each school district, with the involvement of parents and community members, shall be to provide opportunities for all students to develop the knowledge and skills essential to:

1. Read with comprehension, write with skill, and communicate effectively and responsibly in a variety of ways and settings.
2. Know and apply the core concepts and principles of mathematics; social, physical, and life sciences; civics and history; geography; arts; and health and fitness.

3. Think analytically, logically, and creatively, and to integrate experience and knowledge to form reasoned judgments and solve problems.
4. Understand the importance of work and how performance, effort, and decisions directly affect future career and educational opportunities. (RCW 28A.150.210.)”

Much of the school funding debate of the past 10 years in Washington and nationally is over what strategies contribute most to improving student achievement.

Key Federal Law

EVERY STUDENT SUCCEEDS ACT

President Obama signed the Every Student Succeeds Act (ESSA) into law on December 10, 2015. It reauthorized the Elementary and Secondary Education Act of 1965 (ESEA) and replaced the No Child Left Behind Act of 2001 (NCLB). The purpose of ESSA is to close the achievement gap by giving all children the opportunity to obtain a high-quality education that will enable them to meet challenging state academic achievement standards.

REFERENCES

- Assessment Requirements
bit.ly/OSPISStateTesting
- Staffing Requirements for Teachers and Paras
<http://bit.ly/StaffReqs>
- Washington School Improvement Framework
bit.ly/WASchoolImprovement

INDIVIDUALS WITH DISABILITIES EDUCATION ACT

The Individuals with Disabilities Education Act (IDEA) is the primary federal program that authorizes state and local aid for special education and related services for children with disabilities.

The IDEA Amendments of 1997 significantly improved the educational opportunities for children with disabilities who are eligible for special education. IDEA 1997 focuses on teaching and learning, and establishes high expectations for eligible students to achieve real educational results.

The purpose of IDEA 1997 is to:

- Ensure that all eligible children have available to them a free appropriate public education (FAPE) that emphasizes special education and related services to meet their unique needs and prepare them for employment and independent living.
- Ensure that the rights of eligible children and their parents are protected.
- Assist states, localities, educational service agencies, and federal agencies to provide for the education of all eligible children.
- Assess and ensure the effectiveness of efforts to educate eligible children.

IDEA 1997 changed the focus of education for eligible children from one that merely provides them access to an education to one that improves results for all children in our education system. The law provides a strong role for parents in educational planning and decision making on behalf of their children. It focuses the student's educational planning process on promoting meaningful access to the general curriculum.

On December 3, 2004, President Bush signed the Individuals with Disabilities Education Improvement Act, a major reauthorization and revision of IDEA. The new law preserves the basic structure and civil rights guarantees of IDEA but also makes significant changes in the law. Most provisions of Public Law (PL) 108-446 went into effect on July 1, 2005.

Washington Administrative Code

The Washington Administrative Code (WAC) consists of the policies, rules, and regulations adopted by agencies of the state in interpreting and carrying out state law. Changes to the WAC (sometimes called "rules") are adopted pursuant to the Administrative Procedures Act that requires public notice and hearing for any proposed rule. Agency authority to adopt rules is given in state law.

State Board of Education

The State Board of Education has the power and duty to "adopt rules to implement and ensure compliance with the program requirements" of the

Basic Education Act (RCW 28A.150.220 [4]). These administrative rules are found in Title 180 WAC. The State Board of Education (SBE) requires an annual review in October of each school district's kindergarten through 12th-grade program. The purpose is to determine compliance with the statutory basic education requirements and any supplemental basic education requirements the State Board may establish. Staff from the State Board of Education review each district's report and make recommendations to the SBE. The SBE annually certifies each school district as being in compliance or noncompliance. Basic education support, in an amount established by the SBE, may be permanently deducted for a school district certified as being in noncompliance unless the SBE provides a waiver. (WAC 180-16-195)

Statutory basic education requirements include minimum instructional hour offerings, students-to-classroom teacher ratio, the 180-day minimum school year, and certificated staff having current and valid certificates.

Superintendent of Public Instruction

The Superintendent of Public Instruction has "the power and duty to make such rules and regulations as are necessary for the proper administration of" laws authorizing reimbursement of school district programs. (RCW 28A.150.290) These administrative rules are found in Title 392 WAC.

The Superintendent of Public Instruction adopted chapter 392-121 WAC, which carries out laws governing the distribution of basic education support to school districts, and chapter 392-122 WAC, which implements laws governing the distribution of state monies to school districts for programs other than basic education apportionment and transportation allocations.

Professional Educator Standards Board

The Professional Educator Standards Board (PESB) is comprised of the Superintendent of Public Instruction and 20 members appointed by the

Governor for four-year terms. The members include four public school teachers, one private school teacher, three who represent higher education educator preparation programs, four school administrators, two educational staff associates, one public school instructional paraprofessional, one parent, and one citizen. The Superintendent of Public Instruction is an ex officio, non-voting member.

The purpose of the PESB is to establish policies and requirements for the preparation and certification of educators that provide standards for competency in professional knowledge and practice in the areas of certification; a foundation of skills, knowledge, and attitudes necessary to help students with diverse needs, abilities, cultural experiences, and learning styles to meet or exceed the four state learning goals.

REFERENCES

- Washington State Legislature
<http://bit.ly/CodeEth>
- Accounting Manual for School Districts
<http://bit.ly/CodeEth>
- WASA's members-only EduPortal
<http://bit.ly/TransACT>

The *McCleary* Decision

The *McCleary* lawsuit was filed in January 2007 asserting that the state failed to meet its paramount constitutional duty to make ample provision for the education of all children residing within its borders, without distinction or preference on account of race, color, caste, or sex.

In January 2012, the Washington Supreme Court issued their decision concluding that the state had failed to meet its constitutional duty under Article IX of the state constitution to make ample provision for the education of all children in the state. The level of funding provided to school districts fell short of the actual costs of the basic education program. At the same time, the Court recognized that the Legislature had enacted a promising set of reforms via SHB 2261 and 2776.

The Court retained jurisdiction over the matter to monitor the Legislature's implementation of the reform measures between 2012 and 2018. In several subsequent rulings issues in 2012 and

2014, the Court continued to find that the state was "not meeting its paramount duty ... to make ample provision for the education of all children residing within its borders." In September 2014, the Court held the Legislature in contempt for failing to present a plan showing how it intended to achieve full compliance with Article IX by 2018. In August 2015, the Court sanctioned the Legislature for its continued failure to present a plan.

On November 15, 2017, the Court determined that the state had achieved full compliance with the court orders and with the provisions of ESHB 2261 and SHB 2776, except for one major aspect: The Legislature delayed complete implementation of the new allocation model for full state funding of basic education salaries until the 2019-20 school year.

During the 2018 legislative session, SHB 2242 was passed, with enacted measures designed to fully implement the new salary allocation model by the 2018-19 school year, among many other changes.

On June 7, 2018, the Court concluded that the state complied with their orders to fully implement its statutory program of basic education by September 1, 2018, and purged its contempt. The Court, therefore, terminated their retained jurisdiction and the contempt sanctions.

SUMMARY SHEET REGARDING THE COURT'S *MCCLEARY V. STATE* RULING

- State Supreme Court documents related to *McCleary*
<http://bit.ly/McClearyDocs>
- State Supreme Court *McCleary* Rulings with highlights
<http://bit.ly/McClearyRulings>

SCHOOL FUNDING PRIMER

How Is Funding Allocated to Schools?

Most of the large state entitlement programs (basic education, special education, learning assistance, and bilingual) are paid through state apportionment formulas. At a simple level of understanding - state funding is based upon the number of reported student FTE, and the number of funded staff positions derived using legislative established staffing ratios. Additionally, the funding formula provides for MSOC (materials, supplies and operating costs) for all non-staffing costs.

State funding to a district will fluctuate in response to its actual reported student enrollment throughout the school year. The historic use of staff experience as a factor for salary funding is no longer present in the funding formula.

SHB 2242 CHANGES

The Salary Allocation Model was discontinued for the 2018-19 school year. Beginning in 2018-19, the funding allocation levels for staff were established at the following amounts to be adjusted for inflation from 2017-18:

- **Certificated Instructional Staff (CIS):** \$64,000
- **Certificated Administrative Staff (CAS):** \$95,000
- **Classified Staff (CLS):** \$45,912

Minimum CIS salary levels are set at \$40,000. CIS with five years of experience must earn at least \$44,000, with a maximum of \$90,000. These values are adjusted for regionalization and Implicit Price Deflator inflation.

The average basic education allocation per full-time student was \$6,906 as of June 2018.

BASIC EDUCATION FUNDING FORMULA

Beginning in September 2011, a new funding model for Washington public schools was adopted based upon a prototypical school model. Within this model school-level funding to the district is provided based upon assumed staffing ratios for the operation of a school of a particular size. This model is based upon

prototypical school sizes defined by grade-band level and student FTE as follows:

Category	Elem (K6)	Mid (7-8)	High (9-12)
Basic Enrollment (FTE)	400	432	600

The staff funded is generated based upon this prototypical formula model. Grade level takes precedence over any school classification that the grade is part of and, the model is scalable such that a school will generate the prototypical staffing based upon its proportionate size to the prototypical model (i.e., an elementary school of 200 will generate half the prototypical funding, a school of 800, twice.)

School Level Staffing - Teacher Units - are allocated based upon a class size with formula consideration of teacher planning time. The following chart details the funded class size per teacher unit by grade level, CTE and Skill Centers. Lower class sizes are provided in grades K-3 for high poverty districts district GT 50%. Districts are required to staff at the lower class size for K-3 poverty enhancement.

This calculation of class size makes allowances for teacher planning periods and is complex. OSPI provides Q & A and some tools on its School Apportionment division website to help districts with this calculation.

Grade Level	Class Size (Basic Ed)	High Poverty Class Size
K	19.00	17.00
1	21.00	17.00
2	22.00	17.00
3	22.00	21.00
4	27.00	n/a
5-6	27.00	n/a
7-8	28.53	n/a
9-12	28.74	n/a
7-8 Career and Technical Education	26.57	n/a
9-12 Career and Technical Education	26.57	n/a
Skill Centers	22.76	n/a

School Level - Other School Staffing - The funding formula also provides allocations for other school staffing positions based upon enrollment within

the prototypical school model. The following chart shows the funded FTE of each staffing position per the prototypical school size.

Other School Staffing	Elem (K-6)	Mid (7-8)	High (9-12)	Staff Type*
Prototypical Enrollment	400	432	600	Student FTE
Principals	1.253	1.353	1.880	CAS
Teacher Librarians	0.663	0.519	0.523	CIA
Guidance Counselors	0.493	1.216	2.539	CIS
School Nurses	0.076	0.060	0.096	CIS
Social Workers	0.042	0.006	0.015	CIS
Psychologists	0.017	0.002	0.007	CIS
Teaching Assistance	0.936	0.700	0.652	CLS
Office Support	2.012	2.325	3.269	CLS
Custodians	1.657	1.942	2.965	CLS
Student & Staff Safety	0.079	0.092	0.141	CLS
Parent Involvement	0.0825	n/a	n/a	CLS

District-level funding is intended to provide staffing positions and cover costs related to the operation of the entire school district, not just a particular school or program. This type of funding is generated through the three main categories of districtwide support, central administration, and MSOC (materials, supplies, and operating costs).

Districtwide Support - Funding is allocated by staffing position at the following levels, based upon total district enrollment without respect to grade level:

Districtwide Support	All Grades	Staff Type
Base Enrollment	1,000	Student FTE
Technology	0.628	CLS
Facilities, Maintenance, and Grounds	1.813	CLS
Warehouse, Laborers, and Mechanics	0.332	CLS

Central Administration - Staffing units total 5.3% of staffing units generated as K-12 teachers, school level staffing, and districtwide support. The percentage is not applied to staffing enhancements.

After total units are calculated by using the 5.3%, they are separated into certificated administrative staff and classified staff at a ratio of 25.47% of the total and 74.53% of the total respectively.

The following chart illustrates how the funding for central administrative staffing is derived:

Central Admin	Percent	Staff Type
Total Central Admin	5.3%	n/a
Percent Certificated Admin	25.47%	CAS
Percent Classified Staf	74.53%	CLS

MATERIALS, SUPPLIES, AND OPERATING COSTS (MSOC)

The funding model provides an allocation to cover these costs at a specific rate per student. The Legislature annually sets the funding level for MSOC in the budget bill. Funding is provided in seven specific categories of Technology, Utilities and Insurance, Curriculum and Textbooks, Other Supplies and Library Materials, Instructional Professional Development (CLS and CIS), Facilities Maintenance, and Security and Central Office. The basic ed rates for the 2017-18 school year are as follows:

Basic Ed - MSOC	
Total Per Student FTE	\$1,223.36
Technology	128.58
Utilities	349.35
Curriculum and Textbooks	138.04
Other Supplies and Library Materials	293.07
Instructional Professional Development (CIS/CLS)	21.35
Facilities Maintenance	173.07
Security and Central Office	119.90

RCW 28A.150.260 says that the state allocation formula “shall be for state allocation and equalization purposes only and shall not be construed as mandating specific operational functions of local school districts . . .” School districts retain responsibility for determining staffing levels. However, districts are held to a standard of employing at least 46 certificated instructional employees per 1000 students. School districts negotiate employee salaries and benefits in local negotiations with its employees. However, state law limits average base contract salaries for certificated instructional staff to the state allocated salary.

OTHER PROGRAM FUNDING

State Special Education allocation per student is based on 96.09% of the district’s basic education allocation per student age 3-21. This funding is provided for up to 13.5% of a district’s basic education population. Special education safety net funding is provided to districts that can demonstrate financial need due to high-cost individual students.

The large federal compensatory programs (programs for disadvantaged or special need students) are also funded through formulas.

Many of the smaller state and federal programs are funded through competitive grants. Districts must apply for competitive grants. Applicants are scored and awards are made selectively. Successful applicants claim reimbursement for expenses incurred in providing the program.

When Does the State Distribute Funding to Schools?

The state distributes funding monthly based on apportionment formulas and reimbursement claimed through the grants management process. The State Treasurer, who is the banker for the state, electronically transmits funding to each county treasurer for each of the school districts headquartered in each county. The county treasurers are the bankers for the school districts.

State funding is calculated based upon the annual reported student enrollment and factors for a school year and paid to districts over twelve months based upon a legislative payment schedule. (RCW 28A.510)

How Do School Districts Raise Local Money?

ARTICLE 7 OF THE STATE CONSTITUTION AND CHAPTER

84.52 RCW grant school districts the authority to levy local property taxes. School districts may run a levy for a particular fund a maximum of two times in a calendar year. Unsuccessful levies may be resubmitted in subsequent years.

School district levies are of four fund types:

1. **Excess General Fund levies** are one-to-four-year levies used for day-to-day operations of the school. Such levies historically were labeled “maintenance and operation (M & O) levies.” Under SHB 2242, the law for levy and LEA was rewritten to reflect the following:

- o M & O levies have been renamed “Enrichment levies.” Beginning September 1, 2019, these levies may be used only to “enrich the state’s statutory program of basic education.”
- o Effective for the 2019 tax year, levy capacity is capped at \$1.50/\$1,000 of assessed valuation. District levies are further limited to collecting only \$2,500 per student, if the \$1.50/\$1,000 generates a higher value.
- o The transition for legislative changes to levies and LEA will impact districts.
- o Local Effort Assistance is state money paid to eligible districts to supplement voter-approved excess General Fund levies. These payments help school districts that have lower levy collection per student due to low property valuations.

2. **Debt Service Fund levies** are multi-year levies used to pay principal and interest on general obligation bonds sold to finance school construction and remodeling. Voter approval of a bond issue authorizes the sale of bonds and the levy of taxes over the life of the bonds, which is often 15 to 30 years. Tax revenues are deposited in the Debt Service Fund.
3. **Transportation Vehicle Fund levies** are one- or two-year levies used to pay for school buses or other school transportation equipment.
4. **Capital Project Fund levies** are one-to-six-year levies used to pay for school construction or remodeling.

STATE EQUALIZATION AND TAX RELIEF

The legislature provides local effort assistance to school districts with low property value. These monies, known as LEA, provide state funding to increase the number of dollars from local levies to \$1,500 per student when the \$1.50/\$1,000 is inadequate to reach this level. Districts qualify for an amount determined by the difference between \$1,500 per student and the amount raised with a \$1.50/\$1,000 levy. Eligible districts must assess a tax of at least \$1.50/\$1,000 to receive the maximum allowable.

EXAMPLE:

- District’s \$1.50/\$1,000 tax rate = \$1,400 per student
- State will provide additional funding at \$100 per student.

LEA is not considered “Basic Ed” funding. Continued funding levels and calculation methodology is subject to continued legislative support.

MAJORITY PASSAGE

In order to receive voter approval, the levy must receive a majority of “yes” votes.

ELECTION DATES, EXCEPTION

Levy elections must be held on specific dates (with exceptions for acts of God):

- The second Tuesday in February;
- The fourth Tuesday in April;
- The first Tuesday in August; and
- The first Tuesday after the first Monday in November. (general election)

SUBMISSION

Beginning with Enrichment Levy elections for 2020 and beyond, districts must submit a levy expenditure plan to OSPI for approval before submitting the levy measure to their voters.

Levy ballot issues must be submitted to county auditors in the format they require at least 46 days prior to the election date.

CERTIFICATION OF AMOUNTS

Levy amounts must be certified annually to the county legislative authority by the board of directors for districts of the first class and by the ESD superintendent for districts of the second class.

NON-VOTED DEBT

Within the constraints of debt limitation, non-voted debt may be authorized by the board.

How Does the State Help Pay For Construction?

The state assists school districts with the costs of construction and modernization of buildings used for instructional purposes. The state does not pay for school district administrative buildings, stadiums, or other non-instructional facilities, nor does the state pay for land purchases.

State assistance varies with the amount of assessed valuation for property tax purposes in each school district. The more wealth (property value) per pupil the district has, the lower the percentage of state assistance. The minimum state matching percentage is 20%. The percentage of state assistance is applied to a cost allowance per square foot. The legislature through OSPI sets the area cost allowance.

What Are the Sources of State Money for School Construction?

Proceeds from the sale of timber on Common School Trust Lands are dedicated for state school construction matching payments. In recent years, these revenues have been insufficient and the legislature has found it necessary to appropriate money from other sources. Some of the additional monies have come from the state General Fund or from state-issued general obligation bonds.

Who Is Responsible for Financial Management of Schools?

The locally elected school district board of directors is ultimately responsible for the financial management of a school district. School boards hire a superintendent that oversees the day-to-day management of the school district.

School districts operate within the constraints of:

- Laws passed by the U.S. Congress
- U.S. Department of Education regulations implementing federal law

- Laws and budgets passed by the Washington State Legislature
- OSPI and SBE regulations implementing state and federal law

The complexity of school finance arises from the number of programs funded and from the many reporting, accounting, and audit requirements of each program. Since 2013-14, OSPI has administered:

- 16 formula-driven state programs funded through the apportionment process
- 30 state grant programs
- 13 federal grant programs
- 7 inter-agency grant programs
- 3 private grant programs
- Numerous programs funded under contracts between OSPI and school district

School districts prepare an annual budget for public review and comment by July 10 of each school year. Budgets must be formally adopted by the school board before the beginning of the school year (September 1). Upon adoption, the budgets are submitted to OSPI.

School districts account for all revenues and expenditures using standard account codes defined in the Accounting Manual for Public School Districts in the State of Washington (<http://bit.ly/SchApp>).

All expenditures are identified by program, activity, object, and revenue source. Districts submit annual financial reports to OSPI.

The Washington State Auditor examines school district accounting practices and compliance with state and federal requirements for receiving funding

Nine regional ESDs help OSPI implement state and federal policies and collect information from school districts. ESDs also assist school districts by providing cooperative services that are more efficiently performed regionally. ESD programs and cooperatives allow districts to eliminate duplication of services, realize significant savings, and receive special program funding that might otherwise be unavailable to them.

REFERENCES

- Organization and Financing of Washington Public Schools
<http://bit.ly/OrgFin>
- Administrative Budgeting and Financial Reporting Guidance
<http://bit.ly/ABFRG>
- Accounting Manual for School Districts
<http://bit.ly/OSPI-AccManual>
- OSPI's School Apportionment and Financial Services
<http://bit.ly/SchApp>

ESSENTIAL FINANCIAL SERVICES

School Financial Services and State Reports

RCW 28A.310.010 authorizes ESDs to provide cooperative and informational services to local districts, and assist the Superintendent of Public Instruction and the State Board of Education in the performance of their statutory or constitutional duties. Consulting and financial report processing services by ESDs for local districts are included in the ESD services funded by the state. These services are available to all districts. In addition, ESDs have statutory monitoring duties over second class school district finances (districts with fewer than 2000 FTE). ESDs must also annually certify local levy collections for second class school districts.

FINANCIAL CONSULTING SERVICES

These are services delegated to the ESD by OSPI including but not limited to:

- interpretation of laws and regulations on school finance
- interpretation of the Accounting Manual for school districts
- interpretation of OSPI financial bulletins and memos
- interpretation of administrative, budgeting, and Financial Reporting Policies and Procedures Handbook
- cash flow planning and monitoring - long and short term including debt service
- annual budget and financial statement review and approval
- technical assistance for special education safety net applications
- financial and management practice reviews and comparisons

FINANCIAL REPORTING PROCESSING

These are services delegated to the ESD by OSPI including but not limited to:

- student enrollment eligibility, counting and reporting timelines
- budget planning, estimating, hearing procedure, and reporting timelines
- monthly and annual financial statement reporting procedures and timelines
- personnel reporting procedures and timelines
- other

BUSINESS MANAGEMENT AND SUPPORT SERVICES

These are contracted services for school districts including but not limited to:

- tailored contracts designed to meet the business management needs of individual school districts.

THE VALUE OF A MENTOR

WASA and the regional ESDs work together to assign each incoming superintendent with a mentor.

When your mentor is first identified and the two of you begin to establish a relationship, discuss and compare expectations for both of your roles. You should spend time clarifying each of your responsibilities and the process the two of you will use to communicate. Take the time to build a trusting relationship - it will pay off in dividends!

The following are just a few ways you can help to ensure that your mentor/mentee relationship is fulfilling and beneficial.

Develop a Schedule

Ask your mentor to get some specific dates on the calendar for meetings. You may want to include formal topics to be discussed so that you both are prepared.

Share Your Goals

Make sure your mentor fully understands your district's goals, mission and vision so that meaningful support can be provided. It is also helpful if your mentor also knows your professional strengths and in what areas of growth you might like to focus on so that inaccurate assumptions are not made.

Keep Communication Open & Productive

Some mentees have found it more effective to send an email with their wonderings or questions prior to a meeting or a phone call with their mentor. This allows the mentor to develop resources that may help to guide you in the decision-making process. No surprises allow for discussions to be targeted and productive.

Actively Participate

Engage in your own learning, collaborate, listen, share your ideas and ask questions. Avoid distractions or interruptions during this time to maximize efficiency and effectiveness of time.

Be Honest

Let your mentor know if you don't understand something or need additional support. Ask questions and express your opinions even if you have a different viewpoint. It is all about growth!

Stay Positive

Remember that your mentor is available to offer feedback, ask reflective questions, and to help you grow as a superintendent. It is not intended as criticism.

Keep Information Confidential

The confidentiality of the content of discussion within the mentoring relationship is critical.

Build Relationships

Ask your mentor to help you develop a cohort of experts in the area that you can utilize as possible resources and support.

Remember that as a mentee you have a great opportunity for growth – this growth mindset will not only allow you to deepen and develop your skills but will have a positive impact on your district. It is important to have a “big picture” view and realize that the work you do with your mentor has a greater impact than just the two of you!

An ideal mentor will help guide, push, and inspire you to maximize your leadership potential. In addition, having a safe confidante to help develop strategies, answer questions and push you to reflect on what the best practices are going forward is an amazing gift! Successful mentor/ mentee relationships are built on trust, respect, active listening, and commitment. Those who invest the time and effort in this process often have the added benefit of having a deep professional relationship with their mentor that will last long outlast their career.

ASSOCIATIONS, ORGANIZATIONS, AND AGENCIES

Alliance of Educational Associations (AEA)

AEA is a partnership of educational organizations that provides information and acts as a positive influence on legislation to create the best possible educational system for students in Washington State.

MEMBERS:

- Washington Association of Maintenance and Operations Administrators (WAMOA)—Educational facilities professionals providing a safe, secure and healthy learning environment for student achievement.
- Washington School Nutrition Association (WSNA)—School nutrition professionals supporting student learning through the provision of healthy school meals.

Association of Educational Service Districts (AESD)

The purpose of the Association of Educational Service Districts is to provide communication and coordination among ESD Boards for educational advocacy; for fostering leadership and partnerships; and for collaboration within the education community.

OSPI and ESD superintendents represented within the Association of Educational Service Districts (AESD) have agreed to commit to establish and maintain the OSPI/AESD partnership. They are working together to realize an open and coordinated system focused on shared statewide initiatives that collaborates on goals, accountability measures, and deliverables, and that engages in continual improvement efforts to strengthen the efficacy of the partnership on behalf of Washington's students.

ESDs link local public and private schools with one another and with state and national resources. ESD cooperatives and programs enhance educational opportunities because they realize significant

savings, allowing districts to send more dollars directly to the classroom and provide special services that might otherwise be unavailable to their regions.

Association of Washington School Principals (AWSP)

A leading voice on K-12 education for more than 40 years, the Association of Washington School Principals is the state's preeminent professional association for principals, assistant principals and principal interns. Their mission is to support principals and the principalship in the education of all students.

AWSP serves about 3,500 members from elementary, middle, and high schools as well as policymakers and administrators. Membership opens the doors to opportunities that help enhance development as a leader and advance a career path. There are professional development seminars, award-winning publications, networking events, and a career center.

Working closely with principals statewide through boards and committees, so that member interests are accurately and fully addressed. The organizational structure ensures they can be responsible to the changing needs of their members, regardless of education level, issue or geographic regions. AWSP is affiliated with the National Association of Elementary School Principals and the National Association of Secondary School Principals provides members with the latest information on trends, policy issues and events, both regionally and nationally.

Employee Relations & Negotiations Network (ERNN)

ERNN was created to better organize and communicate information between and among school districts and ESDs. Membership in their

statewide network provides regular reports on emerging bargaining and employee relations issues and greatly enhances your school district's perspective in negotiations. ERNN membership is based on district size not individual membership, which means all the administrators in your district have access to ERNN services and bargaining support.

Office of Superintendent of Public Instruction (OSPI)

The Office of Superintendent of Public Instruction (OSPI) is the primary agency charged with overseeing K-12 public education in Washington state. Led by State School Superintendent Chris Reykdal, OSPI works with the state's 295 school districts to administer basic education programs and implement education reform on behalf of more than one million public school students.

Rural Education Center (REC)

The Rural Education Center is a statewide cooperative of small and rural districts, several educational service districts, and other key educational organizations committed to achieving the highest quality of learning on behalf of children in our public schools.

GOALS:

- Evaluate and redesign as needed the Rural Education Center (REC) to achieve its mission, philosophy, and vision
- Increase REC's voice at policy development groups
- Increase information exchange between REC member schools
- Expand the REC leadership network
- Increase partnerships and strengthen existing partnerships to expand REC resources

State of Washington Professional Educator Standards Board (PESB)

The mission of Washington's Professional Educator Standards Board is educator quality, recognizing that the highest possible standards for all educators are essential to ensuring attainment of high standards for all students.

Their vision is to provide highly effective professional educators who meet the diverse needs of schools and districts and prepare all students to graduate able to succeed as learners and citizens.

Washington State Board of Education (SBE)

The mission of the State Board of Education is to lead the development of state policy for K-12 education, provide effective oversight of public schools, and advocate for student success.

The Washington State Board of Education has committed to using equity as a guiding principle in its decision-making related to its statutory charges, strategic planning, and in developing annual policy proposals for consideration by Washington State Legislature and Governor.

The Washington State Board of Education is committed to successful academic attainment for all students. Accomplishing this will require narrowing academic achievement gaps between the highest and lowest performing students, as well as eliminating the predictability and disproportionality in student achievement outcomes by race, ethnicity, and adverse socioeconomic conditions.

Washington Association of School Administrators (WASA)

The Washington Association of School Administrators (WASA) is an organization for professional administrators that is committed to leadership:

- Leadership in providing equity and excellence in student learning.
- Leadership in developing competent, ethical, and visionary leaders by:
 - Providing member services.
 - Offering growth opportunities for leaders.
 - Promoting community and legislative support for education.

WASA's membership includes more than 1,600 members and is open to all educational administrators in central office, building management, and educational agency positions

Washington Association of School Business Officials (WASBO)

The Washington Association of School Business Officials is a professional association that provides programs and services to promote best practices of school business management, professional growth and the effective use of educational resources.

Washington School Public Relations Association (WSPRA)

WSPRA is a nationally recognized professional organization of K-12 education professionals. They strive to improve communication among all stakeholders in our state's public school systems

Members represent schools, school districts, educational associations, consulting agencies and organizations. WSPRA is a state affiliate of the National School Public Relations Association.

Washington Student Achievement Council (WSAC)

The mission is to advance educational opportunities and attainment in Washington. In pursuit of the mission, the Washington Student Achievement Council:

- Leads statewide strategic planning to improve educational coordination and transitions.
- Supports Washingtonians through the administration of financial aid, 529 college savings plans, and support services.
- Advocates for the economic, social, and civic benefits of postsecondary education.

Washington School Personnel Association (WSPA)

The mission of the Washington School Personnel Association is to provide leadership in promoting effective human resources practices within the education community through legislative involvement, professional development activities and a broad-based resource network.

Washington State School Directors' Association (WSSDA)

WSSDA builds leaders by empowering its members with tools, knowledge, and skills to govern with excellence and advocate for public education.

All Washington School Directors effectively govern to ensure each, and every student has what they need to be successful within our state's public education system.

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SUPERINTENDENT OF PUBLIC INSTRUCTION
Olympia, Washington

OATH OF OFFICE

STATE OF WASHINGTON, County of _____ ss.

I, _____ do solemnly swear (or affirm) that I will support the Constitution of the United States and the State of Washington and will faithfully perform the duties of Superintendent/Secretary of _____ School District No. _____ in the county of _____, state of Washington, according to the best of my ability.

Signed: _____

Address: _____

SUBSCRIBED AND SWORN TO (or affirmed) before me this _____ day of _____, 20_____.

Signed: _____
(official administering oath)

(title of official)

NOTE: Signatures must be acknowledged by a district superintendent, a notary public, or other official authorized to administer oaths.

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APPOINTMENT OF DISTRICT CLAIMS AGENT

Board Resolution No. _____

WHEREAS, pursuant to the provisions of RCW 4.96.020 the governing body of each local governmental entity shall appoint an agent to receive any claim for damages made under Chapter 4.96 RCW; and

WHEREAS, all claims for damages against a local governmental entity, or against any local governmental entity's officers, employees, or volunteers, acting in such capacity, shall be presented to the agent within the applicable period of limitations within which an action must be commenced.

NOW THEREFORE BE IT RESOLVED, that the Board of Directors of _____ School District No. _____, _____ County, Washington, appoints the below listed agent to receive any claims for damages made under Chapter 4.96 RCW.

Agent Appointed: _____
(position title, not specific name)

Office Address: _____

Business Hours: _____

DATED this _____ day of _____, 20_____.

Board President

Vice-President

Board Member

Board Member

Board Member

ATTEST:

Superintendent, Secretary to the Board

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CERTIFICATION OF MANUAL SIGNATURE



(sample of manual signature)

I, _____ the undersigned affiant, being first duly sworn on oath, depose and say:

A. My name is _____
(print or type)

B. I have been duly chosen and am qualified and acting as
_____ for _____
(name of position) (name of district)

C. The signature above is my true manual signature.

Signature

SUBSCRIBED AND SWORN to before me this _____ day of _____, 20____.

Notary Public in and for the state of Washington,
residing in _____ County

NOTE: This affidavit is made to comply with Chapter 39.62 RCW.

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AUTHORIZATION OF FACSIMILE SIGNATURE

Board Resolution No. _____

WHEREAS, Chapter 86, Laws of 1969, as codified in RCW 39.62 authorizes the use of facsimile signatures by any public officer in lieu of a manual signature to execute any “public security” or any “instrument of payment”;

WHEREAS, the statute further requires that before any authorized officer may use a facsimile signature plate or stamp, he/she must file a manual signature with the Secretary of State, duly certified while under oath; and

WHEREAS, _____, Superintendent/Secretary of Board, has filed Certificate of Manual Signature, duly certified under oath, with the Auditor of _____ County.

NOW, THEREFORE, BE IT RESOLVED that the facsimile plate or stamp, as imprinted below, for _____, Superintendent/Secretary, be accepted for use in lieu of a manual signature of any public security or any instrument of _____ School District No. _____.

ADOPTED this _____ day of _____, 20_____.

Facsimile: _____

Board President

Vice-President

Board Member

Board Member

Board Member

ATTEST:

Superintendent, Secretary to the Board

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AUTHORIZATION OF WARRANT SIGNATURE

Board Resolution No. _____

WHEREAS, _____ has been designated Superintendent/Secretary to the Board of School District No. _____ effective _____;

WHEREAS, the Secretary to the Board is required to sign all warrants ordered to be issued by the Board of Directors; and

WHEREAS, the number of payroll and all accounts payable warrants issued each month by School District if signed personally by the President of the Board would impose too great a task,

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of _____ School District No. _____, _____ County, Washington, as follows.

- A. Moneys of such school districts shall be paid out only upon orders for warrants signed by the president, or a majority of the board of directors and countersigned by the secretary: (First-class districts)
- B. Second-class school districts, subject to the approval of the superintendent of public instruction, may draw and issue warrants for the payment of moneys upon approval of a majority of the board of directors, such warrants to be signed by the chair of the board and countersigned by the secretary:

PROVIDED, that when, in the judgment of the board of directors, the orders for warrants issued by the district monthly shall have reached such numbers that the signing of each warrant by the chair of the board personally imposes too great a task on the chair, the board of directors, after auditing all payrolls and bills, may authorize the issuing of one general certificate to the county treasurer, to be signed by the chair of the board, authorizing said treasurer to pay all the warrants specified by date, number, name and amount, and the funds on which said warrants shall be drawn; thereupon the secretary of said board shall be authorized to draw and sign said orders for warrants. Orders for warrants and warrant registers may be sent in an electronic format and using facsimile signatures as provided under chapter 39.62 RCW.

BE IT FURTHER RESOLVED that the signatures below are the true and correct signatures to appear on said warrants or certificates effective _____, 20_____.

The _____ County Treasurer is hereby authorized to pay all warrants authorized by such signatures.

ADOPTED this _____ day of _____, 20_____.

EFFECTIVE: _____

Board President Vice-President Board Member

Board Member Board Member

ATTEST:

Superintendent, Secretary to the Board

AUTHORIZATION TO INVEST FUNDS

Board Resolution No. _____

WHEREAS, _____ School District No. _____ will have General, Capital Projects, Transportation Vehicle, Debt Service, and Associated Student Body monies during 20__– 20__ that will not be required for immediate use of the District; and

WHEREAS, it is the intent of the District to utilize resources so as to maximize use of the taxpayer's dollars,

IT IS HEREBY RESOLVED by the Board of Directors of _____ School District No. _____, _____ County, Washington, authorizes _____, Superintendent, or his designee, _____, Fiscal Officer, to continue to invest such monies as they become available effective _____.

DATED this _____ day of _____, 20_____, pursuant to RCW 28A.320.310.320.

Board President

Vice-President

Board Member

Board Member

Board Member

ATTEST:

Superintendent, Secretary to the Board

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DESIGNATION OF DISTRICT AGENT

Board Resolution No. _____

BE IT RESOLVED that the Board of Directors of _____
School District No. _____, _____ County, Washington, designates
_____, as the Superintendent, of _____
School District No. _____, and as Superintendent, _____
is hereby authorized to sign any and all Federal, State, County, and City applications
and all necessary Federal, State, County, and City reports on behalf of the
_____ School District No. _____.

DATED this _____ day of _____, 20_____.

Board President

Vice-President

Board Member

Board Member

Board Member

ATTEST:

Superintendent, Secretary to the Board

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DESIGNATION OF AUDITING OFFICERS

Board Resolution No. _____

WHEREAS, the Board of Directors of _____ is required to appoint the Auditing Officers of the School District,

IT IS HEREBY RESOLVED, by the Board of Directors of _____ School District No. _____, _____ County, Washington, that _____, Superintendent, and _____ Fiscal Officer, be designated as Auditing Officers of the District to perform duties as authorized.

DATED this _____ day of _____, 20_____.

Board President

Vice-President

Board Member

Board Member

Board Member

ATTEST:

Superintendent, Secretary to the Board

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**CERTIFIED SIGNATURES OF DISTRICT PERSONNEL AUTHORIZED
TO SIGN SCHOOL CONSTRUCTION PROJECT DOCUMENTS**

Board Resolution No. _____

WHEREAS, WAC 392-344-120 requires the District to provide the State Superintendent of Public Instruction with certified signatures of District personnel authorized to sign school construction project documents on behalf of the District;

NOW, THEREFORE, BE IT RESOLVED that the _____
School District No. _____ Board of Directors hereby authorizes the following person(s) to sign the District's school construction project requests for payment and other school construction documents with the following certified signatures.

ADOPTED this ____ day of _____, 20_____.

EFFECTIVE: _____

Superintendent and Board Secretary

Board President

Vice-President

Board Member

Board Member

Board Member

ATTEST:

Superintendent, Secretary to the Board