



WV SCHOOLS OF DIVERSION AND TRANSITION ORGANIZATIONAL PROCEDURES

BUDGET PROCESS	Section	Fiscal Management
	Number	6.1
	Effective Date	09-01-16
	Revision Date	11-01-16
	Revision No.	1
	Approval:	<i>James C. Deen</i>

1.0. PURPOSE:

To establish procedures for the budget process for the WV Schools of Diversion and Transition.

2.0 APPLICABILITY:

Procedures apply to the funds allocated to the West Virginia Department of Education by the State Legislature under Fund 0314 and distributed by the WV Schools of Diversion and Transition (WVSDT) to Diversion and Transition Programs.

3.0 POLICY STATEMENT:

The development and implementation of budget process for annually appropriated state funds is essential in developing and maintaining fiscal integrity. Also, the policy serves as a communication tool to field employees, explaining the intricacies and details surrounding the development of the state portion of our budget.

4.0 DEFINITIONS:

- 4.1** "Annual School Improvement Plan" means a plan written by a Diversion and Transition Program based on staff input and data. This plan details facility and student needs and represents the focus and direction of the school for a given year.
- 4.2** "Fund 0314" is the primary fund appropriated by the West Virginia Legislature and accounts for over 95% of the WVSDT budget.

5.0 PROCEDURES:

- 5.1** The Superintendent of WVSDT and the WVDE Financial Officer will prepare the legislative budget requests for Diversion and Transition Programs in August for the following fiscal year. The Superintendent of WVSDT prepares improvement packages for funding above the current level based upon state-wide and facility needs.
- 5.2** Following passage of the state budget bill, the WVDE Financial Officer will provide the Superintendent of WVSDT with a budget worksheet for each facility listing the nondiscretionary line item amounts (e.g. salary, fringe benefits). The Superintendent of WVSDT will determine a total discretionary dollar amount to be allocated to each facility (e.g. total legislative appropriation minus the non-discretionary obligations equals the total amount the Superintendent of WVSDT will have discretion to distribute to the facilities.)

- 5.3 Following passage of the state budget bill, the WVDE Financial Officer will provide the Superintendent of WVSOT with a budget worksheet for each facility listing the nondiscretionary line item amounts (e.g. salary, fringe benefits). The Superintendent of WVSOT will determine a total discretionary dollar amount to be allocated to each facility (e.g. total legislative appropriation minus the non-discretionary obligations equals the total amount the Superintendent of WVSOT will have discretion to distribute to the facilities.)
- 5.4 In coordination with the preparation of the Annual School Improvement Plan, the principal/lead teacher will prepare a preliminary budget request of facility needs and determine allocation amounts and line item budgets for each facility for each state account.
- 5.5 The Superintendent of WVSOT communicates with the principal/lead teacher of each facility, evaluates preliminary budget request and facility needs and determines allocation amounts and line item budgets for each facility for each state account.
- 5.6 The Superintendent of WVSOT will file a budget for each facility for each account with the WVDE Financial Officer.
- 5.7 The Superintendent of WVSOT will file a budget for each facility for each account with the WVDE Financial Officer.

6.0 AUTHORITY

State Board of Education Policy 1471: *Regulations for Adult Diversion and Transition Programs, Section 5, Implementation Procedures.*