

DIXIE MAGNET ELEMENTARY SCHOOL BUDGET AND SPENDING POLICY

PART 1: SPENDING DECISIONS

I. SPENDING AREAS

A. This policy covers procedures to be used in the areas where the law gives the Council responsibility for spending decisions. These areas include the following:

1. Activity Funds
2. Number of Employees
3. Student Support Services
4. Textbooks/E-Textbooks
5. Instructional Materials
6. Professional Development

II. ACTIVITY FUNDS

A. Activity funds will be subject to the Accounting Procedures for Kentucky School Activity Funds (Redbook) requirements for activity funds. SBDM allocations are not activity funds and should be recorded in MUNIS.

B. The following procedures will be followed concerning activity funds:

1. Each club, organization and activity account shall prepare a tentative budget for the next school year on the Individual Activity Account Budget Worksheet.
 - a. The Individual Activity Account Budget Worksheets are due to the principal by April 15.
 - b. The sponsor shall work with the officers of the club in this process to assure continuity of programs.
 - c. The principal or designee shall prepare budgets for activity accounts without sponsors for SBDM approval.
2. The Council, with input from the appropriate committee, club, or organization, will approve the school general activity fund budget and other office activity fund budgets.
3. Staying consistent with district policy, the Council, with input from the appropriate committee, club, or organization, will determine use of school general activity funds from bookstore sales, snack and beverage sales, and other office activity funds not raised by a school organization for a specific purpose. These sales are mainly to students and therefore, the profits will be used for the benefit of students and not for the school's basic routine operating expenses or for renovations or maintenance of school facilities. If the employee lounge has vending machines or other concessions, those profits may be used for employee purposes.
4. The SBDM Council can approve other allowable expenditures for accounts without student involvement. This would be any expenditure that would benefit all the students, but not a specific student group, for example, picture sales.

Caution: School activity funds shall not be expended for any operational costs of the school, including salaries/stipends for a SBDM secretary, even the funds in the general account of the school.

5. The Council, with input from the appropriate committee, club, or organization, will also:

- a. Determine the use of cash donations for general purposes.

- b. Oversee the expenditure of instructional funds from school fees and dues and any other funds not raised for a specific purpose.
 - c. Participate in the creation of bid specifications and conditions, serve on bid evaluation committees, and participate in formulation of policies and procedures concerning activity funds IF requested by the board.
6. The SBDM or district, with approval of the local board of education, may establish additional guidelines/requirements for the external support/booster organizations.

III. NUMBER OF EMPLOYEES

A. All procedures involved in the determination of the number of employees to be hired will avoid any discussion or action intended to cause any individual staff member to be transferred or dismissed.

B. The following procedures will be used to determine the number of employees to be hired:

MARCH TO MAY

1. The superintendent will notify the Council by March 1st of its tentative allocation for the next school year, including staff funding.
2. Working with the principal if requested, the school improvement plan and other indicators will be reviewed by a committee and a tentative plan for how many staff members the school will have in each subject and level and how many in each other type of position, taking into account an effective student/teacher ratio for meeting the needs of all students.
3. After input from stakeholders, revisions will be made if necessary and the tentative plan will be submitted to the Council for official action.
4. Once the Council receives the final allocation from the superintendent on May 1, the Council will make a final decision and notify the superintendent of its choices by the district deadline.

IV. STUDENT SUPPORT SERVICES

A. Student support service choices will be made annually by the Council through the adoption of the budget. The Council will consider recommendations made by any concerned party for additional services.

TEXTBOOK/E-TEXTBOOK/CONTENT RESOURCE SELECTION

A. The curriculum committee will review materials. The materials may come from any subject area. The committee will take the following steps:

1. Review our School Improvement Plan, curriculum, and the current academic standards.
2. Develop criteria for text/e-textbooks and related items that will help the school move students to proficiency.
3. Review each text/e-book and related materials to identify the text/e-book and related materials that will best meet their criteria.
4. Report to the Council on its choices for Council approval.
5. Respecting all regulatory requirements governing textbook funds, determine quantities of each item to be ordered within the school's textbook budget.
6. The principal (or principal designee) will check that each purchase order fits the funds available, respects any existing contracts or bid lists, and will complete the purchase.

VI. INSTRUCTIONAL MATERIALS

A. The following procedures will be used to determine the spending needs for instructional materials:

FEBRUARY TO JUNE

1. The principal and/or a committee will review our School Improvement Plan and other indicators of student needs and develop a tentative plan for spending on instructional materials. This spending plan will consider an estimate of funds available from all sources, designate who will be responsible for the choices, and include amounts for:

- a. Specific items to implement the School Improvement Plan
- b. Shared supplies
- c. The library
- d. The computer lab
- e. Distinctive needs of each teaching team
- f. Distinctive needs of each teacher not assigned to a team
- g. Electronic materials
- h. The principal's discretionary fund in all accounts to not exceed \$2,500.
- i. Any other category of items the principal or committee believes is needed

2. By March 1st the Council will be notified by the superintendent of its tentative allocation for the next school year, including instructional materials.

3. The tentative plan will be revised to fit the allocation and presented to stakeholders for input.

4. After the Council receives a final allocation from the superintendent on May 1 and in light of any input from stakeholders, the tentative plan will be furthered revised if necessary and presented to the Council for official action.

5. The Council will approve a final spending plan organized by categories of spending.

6. In accordance with the district timeline and procedures the Council will submit a request for Section 7 money.

7. The principal (or principal designee) will reformat the spending plan to fit the MUNIS accounting system and submit it to the superintendent.

8. All groups or individuals designated in the approved Council-spending plan will select items for purchase and fill out purchase orders for those items.

The principal (or principal designee) will check that each purchase order fits the funds available, respects any existing contracts or bid lists, and will complete the purchases. No further Council approval will be needed.

PART 2: PROCEDURES AND TIMELINES

I. SPENDING CATEGORIES AND MUNIS ACCOUNTING

A. Whenever possible in budgets and financial reports, we will use spending categories that will make sense to most stakeholders in our school, even if those categories are not part of the state and district accounting system known as "MUNIS."

II. DRAFT BUDGET

DECEMBER TO FEBRUARY

- A. All expenses will be estimated for the coming year that are needed to:
1. Implement our School Improvement Plan fully, including staffing, materials, professional development, and other needs.
 2. Maintain other programs at the current level of quality including staffing, materials, professional development, and other needs.
- B. The funding will be estimated for the coming year from:
1. Our allocation for certified and classified staff.
 2. Our allocation for instructional materials.
 3. Any additional allocations that we have reason to believe are likely to continue.
 4. Our allocation for professional development.
 5. Funds from any fundraising activities (activity funds) that are not designated for specific student group use and any fundraising activity money that we expect to carry over.
 6. Grants that seem reasonably likely from any source.
 7. Categorical dollars from programs listed as sources in our School Improvement Plan based on past funding and consultation with the principal about what is being considered for next year.
- C. Expenses and revenues will be estimated separately and no attempt will be made to match the two at this time. If necessary, any shortfalls will be shared with the Council for a discussion on possible solutions.
- D. A draft budget will be developed that:
1. Includes a clear statement of the number of persons to be employed in each job classification.
 2. Lists dollar amounts.
 3. Addresses the expenses for fully implementing our School Improvement Plan and maintaining other programs at their current level.
 4. Describes which sources will be used to cover each expense.
 5. Designates the person or group responsible for selecting specific items to be purchased in each spending category, with the media librarian as the person or a member of the group responsible for items for the library media center.
 6. Identifies any further expenses and needs that cannot be covered within currently expected funding or are not being met by the current budget.
 7. The draft budget will be circulated for INPUT to the school Council, the school staff, and all parents serving on Council committees, and will be posted for public review

REVISING THE DRAFT BUDGET MARCH TO MAY

- A. The Council will:
1. Review the draft budget either in a regular or a special meeting.
 2. Compare the draft budget to the tentative budget provided by the school board on March 1st.
 3. Identify areas that may need adjustment to further reflect school priorities, new spending information, stakeholder input on the impact of the proposed plan, or other relevant information.

4. If necessary, charge a committee or ask the principal to consider areas that may need adjustment and submit a revised budget for Council adoption.
5. Discuss whether the Council needs to request Section 7 funding for additional expenses, and what needs would be designated for such funding.
6. Charge a committee or ask the principal to write up the Section 7 requests for formal Council adoption.
7. Set a timetable for adopting a revised budget and official Section 7 requests that is compatible with any district timetable.

MAY and JUNE

A. After the Council receives the final allocation from the superintendent on May 1 and adopts its budget and its Section 7 requests, the following procedures will be completed:

1. Notify the superintendent and local board in writing of the Council's decision on the number of persons to be employed in each job classification and any Section 7 requests.
2. Ensure that the portion of the Council's budget that governs its general fund allocations is converted into a standardized budget using the MUNIS accounting codes and that it is sent to the district central office.
3. Ensure that all relevant budget items are clearly reflected in the School Improvement Plan and that the person or group listed as responsible for selecting specific items has been notified of the dollar amounts.

IV. IMPLEMENTATION AND MONITORING

EVERY MONTH

A. The principal (or principal designee) will:

1. Ensure that all spending records required by the state and district are maintained including, but not limited to, all Redbook Requirements.
2. Submit a report to the Council comparing planned spending, spending so far, outstanding purchase orders, and amount remaining available in each category.

JULY TO SEPTEMBER

B. The principal (or principal designee) will ensure that:

1. In accordance with Redbook procedures/requirements, all booster organizations (including PTA/PTOs) have submitted to the principal by July 25th their annual financial report for the previous year which ends June 30th.
2. All booster organizations (including PTA/PTOs) have completed all Redbook requirements including submitting to the principal the following documentation required in the Redbook:
 - a. Names of officers (due within the first 30 days of school)
 - b. Annual budget worksheets showing estimated revenues and expenditures for the coming year (due within the first 30 days of school or within thirty days of the first transaction for the group).

JANUARY AND APRIL

C. The following procedures will be completed in January and then again in April:

1. Notify each individual and group designated to select items for purchase of the amount they were authorized to spend, the amount spent so far, their outstanding purchase orders, and the amount remaining available in each category.

2. Ask each individual and group to check those figures and report anything that may need adjustment and report whether they will need the full remaining amount to address the needs in question.
3. From these responses, identify any amounts that will not be needed as budgeted and make recommendations to the Council for budget adjustments to maximize the use of those funds.

V. BUDGET CHANGES

A. Individuals or groups who identify spending needs that are not addressed in the current budget will submit a written explanation of the need and the amount to both the Council and the School Improvement Committee.

B. The principal will inform the Council promptly of:

1. Any change in the Council's General Fund allocations received on March 1st.
2. Any Section 7 funds to be allocated based on Council requests and board action and any allocation of Section 7 funds to the school based on ADA.
3. Any change in the school's professional development allocation.
4. Any decision regarding categorical funding for the school.
5. Any change in actual or expected activity fund resources.

C. The Council will consider amending the budget to respond to funding changes after receiving stakeholder input and advice from the principal on the financial impact and reviewing how the change would affect the success of our School Improvement Plan.

PART 3: PROFESSIONAL DEVELOPMENT AND LEARNING

I. CRITERIA FOR PROFESSIONAL LEARNING

A. Our school's plans for professional development and learning will be in alignment with state and national professional development standards.

B. Adequate time and resources for staff to participate in professional learning will be provided.

C. Professional development and other professional learning activities will be planned and carried out to meet the identified learning needs of:

1. The school as identified in the School Improvement Plan.
2. Individuals as identified in professional growth plans.

II. ORGANIZATION AND BUDGET CONSIDERATIONS

A. Each year's updated Improvement Plan will be approved by the Council and include components with professional development activities for three of the four professional development days in the district calendar and other appropriate learning opportunities for teachers.

B. Where needed to achieve the Improvement Plan goals, the components may also propose use of the flexible professional development time option to replace some or all of those three days. This proposal must be submitted by the Council for Board of Education approval.

C. Any professional development funds not needed to implement the Improvement Plan will be used with advance approval, which must be obtained before the professional development activities take place. These activities may include:

1. Flexible professional development/learning time needed to implement a staff member's individual growth plan which must have committee approval,

2. Other professional development/learning that supports the Improvement Plan, which must have committee, principal, and Council approval.
3. In the event of conflicting approvals, priority will be given to individual growth plan needs approved by the principal.

D. The Council's annual budget will identify resources available for each type of need.

E. For needs identified in the Improvement Plan, the person listed in the Improvement Plan as responsible will make all the needed arrangements for the activity to take place and will complete purchase orders for any required expenditures.

F. For needs identified in an individual professional growth plan, the individual identified in the growth plan will make any necessary arrangements and will complete any required purchase orders for expenditures.

G. The principal (or principal designee) will check that each purchase order fits the funds available, respects any existing contracts or bid lists, and fits any other criteria established by the Council. If those requirements are met, he or she (or a designee) will complete the purchase and no further Council approval will be needed.

EVALUATION OF PROFESSIONAL LEARNING ACTIVITIES

A. The following procedures will be followed to evaluate professional development funds:

1. Any activity using professional development funds will be evaluated by those participating immediately following the activity, or in the case of ongoing activities, at the end of the year. Evaluations will be designed to indicate the following:
 - a. What the participant now knows or is able to do as a result of that particular professional development activity and
 - b. The quality and effectiveness of the activity.
2. The principal (or principal designee) will report to the Council on the results of all professional development evaluations at least once a year to help inform future planning of professional development activities.
3. Our School Improvement Plan will ensure an ongoing process that evaluates the impact of professional learning on the staff, school improvement, and on student academic progress.

IV. INDIVIDUAL PROFESSIONAL DEVELOPMENT, GROWTH, AND LEARNING

A. Teachers are encouraged to seek regular opportunities for continued professional development and learning. Following are guidelines for teachers to obtain pertinent professional development and learning help in the development of individual growth plans and/or working toward proficiency:

1. Welcome colleagues and supervisors into the classroom to gain insight from their feedback.
2. Actively participate in professional organizations and professional learning communities.
3. Seek out activities that will help lead to becoming accomplished on the Professional Growth and Effectiveness System (PGES) including but not limited to:
 - a. Addressing student needs and providing opportunities for student success by assessing the effectiveness of instructional activities and identifying ways to improve a lesson/activity.
 - b. Increasing the efficiency and functioning of a classroom with efficient use and management of time and materials, smooth transitions, efficient routines, and physical arrangements that promote student learning.

- c. Establishing rigorous instructional outcomes that are:
 - i. related to the “big ideas” of the discipline,
 - ii. are written in terms of what students will learn rather than do,
 - iii. lend themselves to various forms of assessment both for and of learning,
 - iv. reflect several different types of learning,
 - v. are differentiated where necessary, and
 - vi. lend to being aligned with learning tasks and activities.
- d. Developing high level questioning and discussion skills that promote thinking and understanding and engage students.
- e. Increasing efficiency and maintaining accurate and effective student records including student completion of assignments, student attainment of learning goals, student progress in learning, non-instructional records, and ways of giving students and parents access to these records.
- f. Increasing specific content/discipline knowledge to help avoid making content and vocabulary errors.
- g. Interpreting and using student data to make instructional decisions and to set and monitor rigorous goals for and monitor if necessary student growth.
- h. Incorporating student information into lessons including, but not limited to, levels of cognitive development, cultural heritages, range of interests, and special needs.
- i. Increasing skills around working with parents and families.
- j. Use of resources in planning and preparation including, but not limited to, varied level texts, guest speakers, field experiences, the internet, multidisciplinary resources, professional learning communities, universities, and providing appropriate lists of resources for students.

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