

BUDGET POLICY SPENDING DECISIONS



SPENDING AREAS

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:

- Activity Funds
- Number of Employees
- Student Support Services
- Textbooks/instructional resources
- Instructional Materials
- Professional Development/Learning*

* Professional Development/Learning is addressed in a separate policy.

ACTIVITY FUNDS

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.

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 Title IX report must include all expenditures for student athletics including external support/booster organizations, school activity fund monies, SBDM allocations, and grants.
7. The school or district, with approval of the local board of education, may establish additional guidelines/requirements for the external support/booster organizations. This doesn't state the SBDM council, but that is what is meant by "school."
8. There is a School Activity Fund Fundraiser Approval Form that has a signature line for the SBDM council, (Required IF council policy requires approval of fundraisers.)

NUMBER OF EMPLOYEES

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.

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 shareholders, 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.

STUDENT SUPPORT SERVICES

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/INSTRUCTIONAL RESOURCES SELECTION

The council will appoint an ad hoc committee (Instructional Leadership Team) to review materials. The materials may come from any subject area. The committee will include teachers and a good faith effort will be made to also involve parents on the committee. The committee will take the following steps:

1. Review our school improvement plan, curriculum, and the Kentucky Academic Standards.
2. Develop criteria for textbooks/instructional resources that will help the school move students to proficiency and beyond.

3. Review available textbooks/instructional resources to identify those that will best meet their criteria.
4. Report to the council on its choices for council approval.
5. Respecting all regulatory requirements governing textbook/instructional resources funds, determine quantities of each item to be ordered within the school's textbook/instructional resources 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.

INSTRUCTIONAL MATERIALS

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

FEBRUARY TO JUNE

1. The principal and/or a committee (Instructional Leadership Team) 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:
 - Specific items to implement the school improvement plan
 - Shared supplies
 - The library
 - The computer lab
 - Distinctive needs of each teaching team
 - Distinctive needs of each teacher not assigned to a team
 - Electronic materials
 - The principal's discretionary fund
 - 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 shareholders for input.
4. After the council receives a final allocation from the superintendent on May 1 and in light of any input from shareholders, the tentative plan will be further 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.
9. 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.

POLICY EVALUATION

We will evaluate the effectiveness of this policy through our school Improvement planning process.

Date Adopted: 11.13.17

Date(s) Reviewed or Revised:

