



Simons Middle School



2.0 – Development and Administration of a School Budget

A. Budget Items

1. Councils determine "the number of persons to be employed in each job classification at the school" after the district notifies them of the funds available for the school, but the council does not determine salaries.
2. Councils determine what textbooks and other instructional materials will be used at the school and receive an allocation from the district to purchase those items.
3. Councils also determine what student support services the school will provide and receive an allocation for those services from the district.

B. School Budget (Defined)

1. A school budget shall consist of all receipts and projected and actual expenditures for the school for the following, but not necessarily conclusive: personnel, textbooks, instructional materials, travel, library books, periodicals, newspapers, supplementary books, teaching supplies, rental of equipment, replacement of equipment, equipment- original or additional, instructional travel and expenses. The council shall not have determination over operation of plant, maintenance of plant, insurance, food service, capital outlay, debt service, and the setting of salaries. It shall consist of funds appropriated to the school for a period beginning July 1 and ending June 30 and funds generated by the school from school sponsored activities, gifts, grants, and any other income.
2. By law, the local board shall allocate an appropriation to each school that is adequate to meet the school's needs related to instructional materials and school-based student support services, as determined by the school council.

C. Committee

1. The council along with interested staff members shall serve as a committee to develop a budget for the school and complete annual financial report.

D. Budget Procedure

1. The principal shall submit to the council a draft budget with rationale for line items and amounts. The council and interested staff shall develop a draft budget and conduct a hearing on the budget before it is approved. All members of the school's faculty and staff and parents shall be informed of the hearing five (5) working days in advance of the meeting. A copy of the draft budget shall be made available to school employees and the community. The chairperson of the council shall preside over the hearing. No decisions will be made by the council at the hearing. Following the hearing, the council shall meet to finalize and adopt a budget for the school.
2. The Simons Middle School Council adopts the five (5) step process for dividing personnel and instructional materials found in 702 KAR 245 outlined in brief as:
 - a. Determine overall amounts allocated to Simons Middle School by the district board which follows the state formula.
 - b. Determine allocation for certified staff needs.
 - c. Determine allocation for classified staff needs.
 - d. Determine allocation for instructional needs.
 - e. Determine allocation for any remaining amounts based on special factors.



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E. Monitoring Procedure

1. The school council shall be responsible for monitoring the status of the budget. The principal shall prepare a financial report monthly on all line items. The council shall approve the monthly financial report.
2. Funds may be shifted among line items during the fiscal year, but the budget must balance at all times.

F. Reporting

1. A monthly financial report will be made available to the employees of Simons Middle School and the superintendent.

G. Timeline

1. The budget process shall adhere to the following timeline:
 - a. Principal receives school board allocations – March
 - b. Principal submits to the council a draft budget for the next school year. – March
 - c. Council completes draft budget. – March
 - d. Council conducts budget hearing. – April
 - e. Council adopts an annual school budget and submits it to the superintendent for review. – May
 - f. Annual financial report to the superintendent submitted. – July 1

H. Expenditures

1. The principal may approve expenditures up to \$1000 per purchase without council approval.


POLICY EVALUATION

We will evaluate the effectiveness of this policy through our school Improvement Planning Process.

First Reading: January 22, 2018

Second Reading: February 19, 2018

Date Adopted: February 19, 2018

Signature: 

Date Reviewed or Revised: _____

Council Chairperson's Initials: _____

Date Reviewed or Revised: _____

Council Chairperson's Initials: _____