

SUGGESTED PROCEDURES FOR BUILDING A BUDGET

1. Schools receive the allocation amounts and documents by Wednesday, January 23, 2019.
2. Share the following components with school council members and all faculty:
 - a. Site-based Allocation Sheet - This shows the standard allocation for staffing. Additionally, the form shows the total allocation for Section 6 Operational Funds. Section 7 fund allocation are on a separate list.
 - b. Add-on Sheet - Ask Councils to pay particular attention to the FEE WAIVER and the non-instructional add-on supply codes.
 - c. Sections 4 and 5 - SBDM Staffing Change Request - This allows council to deviate from district staffing standards. The deadline for submittal is **February 26, 2019**.
 - d. SECTION 6 Operational Site-based Budget Work Sheet - The Minimum Operational Allocation is listed on the Site-based Allocation Sheet. Once councils have made their final decisions, the schools will distribute these funds directly into MUNIS, no later than **February 26, 2019**. The completed Worksheet documenting the council's decisions and the budget for Section 6 funds entered into MUNIS will be sent to Financial Planning and Management no later than **February 26, 2019**.
 - e. SECTION 6- Budget Comparison Report and Worksheet - This form can be used as a tool for councils to have a two-year history of actual expenses and most recent line-item budgets. This will provide data for determining new-year flex code budgets.
3. Establish a timeline for budget development.
4. Refer the issue to the budget committee.
5. The budget committee refers to the school needs assessment, the school improvement plan, the prior year's budget, and other priorities for the upcoming school year. The committee and the council must keep the focus on student achievement.
6. Determine your personnel needs. Compare personnel needs to Jefferson County Board of Education Staffing standards as represented on the Site-based Allocation Sheet.
 - a. Consider new services needed
 - b. Determine if vacancies can be eliminated
7. Determine your instructional materials needs.
 - a. Library
KRS 160.345(2)(g) - "The school council shall consult with the school media librarian on the maintenance of the school library media center, including the purchase of instructional materials, information technology, and equipment."
 - b. General supplies
 - c. Replacement of equipment
 - d. Equipment (original or additional)
 - e. Instructional travel
 - f. Textbooks (not school-based funds)
 - g. Teaching supplies

8. A primary responsibility of the council is to determine textbooks and instructional material, and these should have the following characteristics:
 - a. Be aligned to current curriculum standards
 - b. Have research that supports increased levels of student achievement.
 - c. Be clearly embedded in the school's Comprehensive School Improvement Plan (CSIP).
 - d. Adhere to council policy for selection of instructional materials.
9. Principal determines and reports the general needs.
 - a. The add-on provision for office supplies and custodial supplies should be reviewed for adequacy.
 - b. Copy paper and supplies
 - c. Common instructional supplies
 - d. Administrative needs (if not budgeted in another category)
 - e. Service and maintenance (prior year spending in these areas should be included in the council's allocation).
10. Determine the priorities from the professional development plan. The PD funds must be spent on high quality strategies and correlate to council priorities for school improvement.
11. Based on Board policy, every school will establish a racial equity plan that includes the utilization of budget. The Racial Equity Analysis Protocol (REAP) is a tool created by the District to support the development of decisions that support racial equity. The REAP is meant to be used to guide discussion and reflection on the impact of all policies (i.e., not just those directly related to racial equity policy or school plan), and how they will disproportionately affect one or more racial/ethnic group. The following questions should be discussed by all Council members prior to making any decisions, particularly budget decisions:
 - a) What is the overarching purpose of the proposal/initiative?
 - b) Is the initiative or policy resourced appropriately to guarantee full implementation and monitoring?
 - c) Which racial/ethnic groups could be inequitably affected by this policy? How?
 - d) Which racial or ethnic group will have the most concerns with this proposal or initiative? Why?
 - e) What unintended consequences could result from the policy (racial inequities or otherwise)?
 - f) Have stakeholders, particularly those most affected by this decision, been meaningfully informed or involved in the discussion of the proposal? How did the process go? What was the feedback?
 - g) What factors may be producing and perpetuating racial inequities associated with this issue? Does this policy or initiative deepen these inequities or improve them?
 - h) Who (i.e., individual, Department, team, etc.) is the main driver for improving racial equity for this particular proposal/initiative?
12. Identify and justify an adequate contingency. As a rule of thumb, this should not be more than 2% of the site-based allocation or the cost of a teacher, whichever is greater.
13. The school improvement plan budget shows how all state and federal funds will be used.
14. Council budgets are organized to support Goals, Objectives, and Gap Targets from the school improvement plan.

15. Conduct well-announced budget committee meetings to hear special requests. Possibly allow multiple opportunities. It is essential to request teacher input into needs to improve instruction. Staff input should not be limited to certified teachers only.

AGAIN, either the council itself or the budget committee must ensure all faculty members, as well as the rest of the school staff, be provided an opportunity to submit their budget needs. All staff members must realize only the top priorities can be funded, and those funded must be clearly linked to student success. Budget decisions are ultimately the responsibility and substantial obligation of the council. Once the council makes the budget decisions, the school staff members are obligated to support these priorities in a manner befitting any institution dependent on collaboration, consensus, and teamwork.

16. Budget committee completes a proposed budget and shares with the entire school community.
17. Budget committee presents the budget recommendations to the school council.
18. School council amends recommendations and approves a working budget.
19. If the council delegates purchasing of textbooks, instructional supplies and materials to the principal or any other person, it must record the delegation as an official council action in the minutes.
20. Principal distributes copies of the budget to the superintendent and to all the school community. This could be posted at school and distributed in a newsletter or special document. A school should not miss this opportunity for transparency and inclusion.
21. Principal administers the budget and reports to the council at each meeting. It is the council's responsibility to adopt the annual budget, but also to monitor the budget on a monthly basis at the council meetings and to make adjustments when needed.
22. Amendments to the budget during the year begin at step five. Any amendment will be based upon new enrollment projections on the fifth student day of the new school year. Additionally, carryover funds from the previous year will also be allocated. Councils will need to make budgetary decisions on both of these allocations.