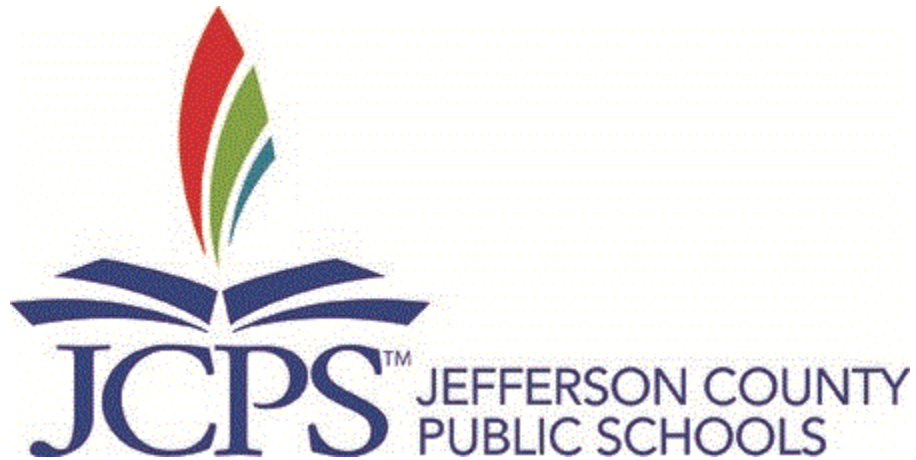


SITE-BASED BUDGET
INSTRUCTIONS
2021-2022



BUDGET

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400-3438

February 2, 2021

FY'21-22 BUDGET DEVELOPMENT

PREFACE:

The purpose of this document is to provide a very simplified approach for a school to build a budget, explain the time tables and events relevant to the budget cycle, and answer some frequent questions. The Jefferson County Public Schools Allocation Standards for FY 2021-22 is located on our intranet web-site. This document is primarily to serve as a tool for decision-makers at the school level to be able to build the new-year General Fund budget.

The school-based allocations are the General Fund allotments provided to our school councils. These allocations do not include categorical or General Fund add-on programs, such as Exceptional Child Education (ECE), English as a Second Language (ESL), Early Childhood Programs, Vocational Education, magnet school staff, or other optional programs.

The basic components of the school-based allocations are as follows:

- ◆ **CERTIFIED STAFF** – This allocation is based upon District standards (also known as Section 4 funds). These are actual staffing slots provided to the schools.
- ◆ **CLASSIFIED STAFF** – This allocation is also based upon District standards (also known as Section 5 funds). These are actual staffing slots provided to the schools.
- ◆ **MINIMUM OPERATIONAL ALLOCATION** – A minimum allocation for operations that must be made available to school councils (also known as Section 6 funds or “flex” budget).
- ◆ **FEE WAIVER** – This element provides funds to help pay school fees for students on free and reduced price lunches. This allocation is budgeted to XXX1727 0675 900XA. The allocation must be vouchered over to the school activity fund on an annual basis and falls under the authority of the SBDM Council.
- ◆ **SECTION 7 ALLOCATIONS** – From the Board-approved and KDE-approved ‘JCPS Allocation Standards FY 2021-22:

DISTRIBUTION OF THE BALANCE - 702 KAR 3:246 SECTION 7

For JCPS, Section 7 for 2021-22 will be distributed in accordance with the regulation alternative in subsection C that states the following: “For specific instructional purposes based on student needs identified by the board from desegregated data. Money provided under this paragraph shall only be used by the council to address only the identified needs.” More specifically, Section 7 will be the following in JCPS:

- Support of a Mental Health Practitioner at all schools;
- Assistance from an Academic Instructional Coach;
- Additional support of an ECE Implementation Coach to facilitate ARC meetings and processes pertaining to IEPs;

- A summer learning program for many schools.

Those schools identified by the Kentucky Department of Education as Comprehensive School Improvement (CSI) or Targeted School Improvement (TSI) shall receive additional support as well. The CSI and TSI schools identified jointly in JCPS as Accelerated Improvement Schools (AIS). The additional support for these needy schools includes additional resources to be directed by each school, five special professional development days, and stipends to retain quality certified instructional staff.

CHANGES and REMINDERS FY'21-22

- **NEW FOR FY 2021-22 - HIGH SCHOOLS ONLY - ROTC:** The portion a school must now commit from their teacher allocation in the school's site-based formula is changing from 0.67 to 0.70 teacher for each ROTC Instructor. If you are uncertain as to the meaning of this item, then please feel free to contact the Executive Administrator of Budget for more information.
- **LIBRARIAN POSITIONS - A-1 schools** must have a full-time librarian, and are not permitted to sell a partial librarian. This is in the JCTA contract.
- **BOOKKEEPER POSITIONS** – Any request from a school to sell a partial or whole bookkeeper position by any school will be reviewed by the Executive Administrator Accounting prior to executing the request.
- **SUBS FOR ECE INSTRUCTIONAL ASSISTANTS** - As a reminder, General Fund expenses for subs for ECE Instructional Assistants that post to xxx1121 015091 900XF are district expenses. Schools are not accountable for these expenses in these codes and do not need to allocate budget to this code. The code is not included in our calculation for carryover.
- **SUBS FOR CUSTODIANS** – Subs for custodial absences are provided by the District when they are available, and payroll should not be submitted by the school. The expenses do not need to be requested for reimbursement since they never show up on the school's payroll. Any custodial subs otherwise needed will be at each school's expenses.
- **OVERTIME FOR CUSTODIANS** – If overtime is ordered by the school, then the payroll needs to be submitted as a school expense. **EXAMPLE:** If there is Saturday activity where a custodian is needed, then this will be a school expense.
- **NEW : ELEMENTARY SCHOOLS SUBS FOR KINDERGARTEN INSTRUCTIONAL ASSISTANTS:** Schools are no longer responsible for expenses for subs for Kindergarten Instructional Assistants that post to xxx1012 015091 900XF. Similar to the ECE Instructional Assistants, Kindergarten assistants are also required. Specifically, Kindergarten assistants are required by state law (KRS 157.360(14)). Therefore, schools are also not accountable for these expenses in these codes and do not need to allocate budget to this code. For the current year and beyond, the code is not included in our calculation for carryover.

ELEMENTARY SCHOOLS ONLY – ART AND MUSIC SPECIAL AREA TEACHER ALLOCATION - A special area (itinerant) teacher allocation will be provided as a 0.14 teacher allocation for every regular classroom teacher allocation. The 0.14 special areas teacher will ensure the following:

- Adequate allocation of special area teachers to cover the contractual planning period for regular education teachers;
- Correct dosages of general art and music experiences for each elementary student.

Important: The intention of the Board and the Superintendent is to ensure that each student has the opportunity for enriching and profound experiences in art and general music. The allocations for special area teachers are established by formula to ensure that the students have access to a robust art and general music program. The robust program has been defined by the Academics staff as 50 minutes of art and 50 minutes of general music per week per student.

- **ELEMENTARY SCHOOLS ONLY – CONVERTING ART and GENERAL MUSIC ITINERANT TEACHER POSITIONS** - The allocations for art and music are based on a formula that ensures the prescribed dosages for each area of the curriculum. However, schools may need to tweak the subsets of art, music, and others in order to ensure the targeted robust dosages. **Therefore, schools will need to buy and sell the portions of special area teachers in all three of these areas while focusing on executing the vision of the Superintendent and the Board. In order to accomplish such changes, the school must submit a Section 4 and 5 SBDM Staffing Change Request form.** Schools may contact BUDGET with any questions regarding the process. It is essential that principals do the following each year;
 - a) Reconcile the needs of the school for specific itinerant teachers with the number allocated for those specific subsets;
 - b) Submit a Section 4 and SBDM Staffing Change Request form to ensure that itinerant teacher positions correlate to the specific personnel needs of the school;
 - c) Contact Budget Department at 3438 if these directions and the subsequent required actions at the school are not absolutely clear.

- **ISAP SUPPORT FOR MIDDLE SCHOOLS AND HIGH SCHOOLS** – For FY 2021-22 and beyond, the 0.5 teacher is now a recurrent add-on, but will not be convertible to other items. Schools may not sell this position or convert it to other job classes.

- **ADD-ON CONVERSIONS PER SCHOOL REQUEST**
Schools will no longer be permitted to convert an add-on to a different item with the following exception:
 - The Data Management Tech added for high schools to serve as Building Assessment Coordinator can still be exchanged for a 0.5 teacher.

- **CUSTODIAL STAFF** – As a reminder, schools are no longer permitted to sell or buy custodial staff. These positions fall under the Housekeeping Department.

- **INCREASE IN AUGUST SAFETY NET** – The school “Safety Net” for 5th Student Day adjustments was changed from 0.5 teacher to 1.0 teacher in August 2018. This gives schools more protection from the impact of decreases in student enrollment between the original January enrollment projections and the final projections on the 5th Student Day. There is no safety net applicable for student enrollment decreases between school years. For decreases in enrollment between school years, the resources will follow the students. A Safety Net exists for the benefit of schools in our staffing formula for the 5th Day projection. The Safety net does NOT impact the need for schools to hold on to any additional 0.5 teacher allocation provided in February. This is imperative: Our strong recommendation is that schools do not sell an additional 0.5 position in the months of

February and March. These allocations are NOT windfalls at the onset of the budget cycle. This fact has been proven over and over again in numerous specific situations. This is especially true at the elementary level. SAFETY NET, in summary:

- Pertains to potential loss of staff in August only
 - 1.0 teacher only
 - No Instructional Assistant provision
 - No Section 6 provision
 - No Itinerant Teacher provision
-
- ATTENDANCE AT PRINCIPAL HELP SESSIONS IS MANDATORY FOR NEW PRINCIPALS – This introduction will be indispensable to new school administrators. New principals should **print off the following items** from the BUDGET website and bring to the help session:
 - This document, The FY 2021-22 Site-based Budget Instructions
 - FY 2021-22 Site-based Allocation Sheet
 - District Add-On Programs
 - Section 4 and 5 SBDM Staffing Change Request Form
 - Section 6 –Budget Comparison & Worksheet
 - SBDM Council Site-Based Budget Approval Form
 - Average Salary List
-
- ▶ SCHOOLS DISTRIBUTE FLEX BUDGET ONLY - The schools submit **Section 6 Budget Comparison Report and Worksheet** to BUDGET once they have distributed their flex code (900XF Project) budget into MUNIS. In Next-Year Budget Entry, schools will only budget those funds provided for the minimum operational allocation known as *Section 6*. These funds are the school's flex money - project 900XF. Schools no longer purchase staff in MUNIS in the Next Year Budget Entry Module.
 - ▶ **IMPORTANT!!** - TRANSFERS IN BUDGET FLEX CODES WILL NOT BE AVAILABLE UNTIL **JULY 25th** - Schools should allocate sufficient funds in all operational codes since funds cannot be moved prior to July 25, 2021, once the allocations are budgeted within MUNIS. It is essential that schools be very intentional about the allocations to flex codes based on how the school plans on spending funds. **Neither the schools nor BUDGET will be able to do budget transfers after the March 15th deadline until after the 5th day adjustment.**
 - ▶ ALLOCATIONS WILL BE STAFF POSITIONS, NOT MONEY FOR STAFF - Schools will not purchase staff in New-Year Budget Entry but will initially be provided staff positions based upon their projected enrollment and the Board-approved and KDE-approved standards. So, while the staffing levels are initially determined by District standards, the SBDM Council has ultimate authority on the final model for site-based staffing. The Council does not have purview over staffing levels of specific programs approved by the Board
 - ▶ PROVISION OF STAFFING STANDARDS – The **Site-based Allocation Sheet** will reflect the initial **February 2nd** allocation for Staffing Standards and the District's standards for each school based upon projected enrollment. Please note the changes.

- ▶ SCHOOLS WILL HAVE ACCESS TO MAKING STAFF CHANGES BUT THERE IS A DEADLINE - Schools will still be able to deviate from District staffing standards via **Sections 4 and 5 – SBDM Staffing Change Request Form**. Based upon council approval, this form will be used to buy additional staff, sell staff, add teaching periods, and add hours to clerical staff. **However, the deadline for such changes is March 15th. After March 15th, the next opportunity to sell a vacant position will be after the 5th day adjustment in August.**
- ▶ **IMPORTANT!! – THERE WILL BE NO ELIMINATIONS OF POSITIONS** (aka position “sells” from March 15, 2020 UNTIL after the 5th day adjustment in August. **ALL CHANGES TO STAFFING MUST BE SUBMITTED ON the Section 4 and 5 SBDM Staffing Change Request form and must have council approval. Again, there will be no changes in staffing from March 15th until after the 5th day adjustment in August.**
- ▶ It is the responsibility of each school’s principal to ensure that each staffing allocation is either filled or deleted in order for funds to be redirected according to council-approved plans. There is no department that will ensure that this is accomplished.
- ▶ FEE WAIVER VOUCHER – Schools must issue a voucher in order to move these funds to the schools’ activity accounts on an annual basis. Fee Waiver allocation is in code XXX1727 0675 900XA.
- ▶ AUGUST STAFFING ADJUSTMENT FOR TEACHERS - There will still be an August 5th student day adjustment and this is statutory. The adjustments will be staffing (not dollars for staffing) and operational dollars. Calculations resulting in fractions of a teacher will be rounded up to the nearest 0.5 teacher. For example, 19.2 optimal teachers will result in an allocation of 19.5 teachers for an elementary school, or 45.6 optimal number of teachers for a high school will result in an allocation of 46.0 teachers. A negative adjustment could be made based upon the same rounding. FY 21-22 will have a 1.0 teacher only Safety Net, but only at the 5th-day adjustment.
- ▶ ELEMENTARY SCHOOLS ONLY: AUGUST STAFFING ADJUSTMENT FOR SPECIAL AREA TEACHERS – This allocation can also be adjusted with an increase or a decrease based on student enrollment projection changes.
- ▶ AUGUST STAFFING ADJUSTMENT FOR KINDERGARTEN ASSISTANTS – The adjustment for Kindergarten Assistants will parallel the adjustment for Kindergarten Teachers. If you intend on having a split classroom of Kindergarten and First Grade based on a 0.5 allocation for Kindergarten, then please contact the Executive Administrator of Budget in order to ensure the full allocation of an assistant for this classroom.
- ▶ AUGUST STAFFING ADJUSTMENTS FOR ALL OTHER SITE-BASED STAFF – (e.g. counselors, clerical, Assistant Principals, etc.) – There will be no decreases between February and August on these staffing allocations. However, there could be an increase for a school for staff levels in these categories if the August enrollment

projection places a school at a higher tier for these staffing levels based upon approved District standards. Call BUDGET if you have a question regarding a possible change on these staffing levels from March 15th to the 5th day adjustment in August.

► HIGH SCHOOLS ONLY –

- ATHLETIC DIRECTOR - Schools no longer need to purchase a teacher slot in order to ensure a full-time Athletic Director. An Athletic Director (teacher) position has been added to the Athletic Add-on program.
- HIGH SCHOOL SCHEDULING ADD-ONS – High Schools with any of the following schedules are supplemented with add-on teachers: Trimester, AB, or Seven-period. A school may not buy or sell these teacher positions.
- VENDING SUPPLEMENT FOR HIGH SCHOOLS – This allocation is meant to supplement gate receipts for Athletic Events. Schools must issue a voucher in order to move these funds to the schools' activity accounts on an annual basis. The Vending Supplement is in code XXX1727 0899 900XA. If the funds are left in this code at the end of the year, the vending supplement does not carryover. Additionally, this allocation falls under SBDM Council purview, as do all Activity Fund revenue that is not originated for a specifically designated purpose by a specific student athletic or activity group.

INTRA-NET DOCUMENTS

Each school's site-based budget documents, staff allocations, and dollar allocations for FY'21-22 are available online, via the JCPS Intranet. There are separate links for budget instructions, allocations, forms, and planning tools.

The following documents are available online:

1. **Budget Instructions w/Planning Calendar for Budgeting/Staffing** - The Planning Calendar reflects the schedule of Budget and Personnel events relevant to your school.
2. **Site-based Allocation Sheets** - The Site-based Allocation Sheet reflects the staffing standards being allocated to the schools. This document is provided to reflect the items and codes that should be addressed while developing your school's site-based budget. The Allocation Sheet reflects the JCPS, and KDE standards of staffing and operational provisions. This includes a per student operational allocation that is distributed throughout the operational codes by the school office staff. Make sure all of the Section 6 funds are distributed into the appropriate account codes.
3. **Districtwide Additional Programs – Restricted (Add-on) Programs** -This document reflects any additional programs and dollars allocated to your school that are non site-based budget funds. This information is provided to reflect a complete picture of your total General Fund budget.
4. **SECTION 4 and 5 SBDM Change Request Form** - This form is for the purpose of buying staff, selling staff, adding teacher periods, and adding hours to clerical staff.
DEADLINE FOR SUBMITTAL OF CHANGES: March 15th, 2021. For FY 2021-22, no additional changes will be accepted until after the 5th Day adjustment in August. *This form with SBDM signatures must be returned to BUDGET. IMPORTANT: If there are no changes at the onset of the budget and staffing cycle, then please submit the form anyway with the note "NO CHANGES". FOR AIS SCHOOLS WITHOUT COUNCILS – Please obtain signature of your Assistant Superintendent of AIS Schools in lieu of council member signatures.*
5. **SECTION 6 Budget Comparison Report and Worksheet** -This is the document to be utilized by your committee for distribution of Section 6 operational funds only (900XF codes) for supplies, equipment, overtime, workshops, and other line items. This form should also be used as a tool for councils to have a two-year history of actual expenses and the most recent budget established on a line-item basis. This will provide data for determining the new-year flex code budget. From this working document, you will transfer (at a later date) the information to the MUNIS Next Year Budget Entry System so that your official FY'21-22 budget can be established. **A copy of the completed worksheets must be returned to BUDGET.**
6. **SBDM Council Approval Form** - This document is provided for SBDM Councils to sign after they have reviewed the school budget. **This form must be returned to BUDGET with the SBDM Council's signatures. FOR AIS SCHOOLS WITHOUT COUNCILS: This form is not required**
7. **Average Salaries** - The list of FY 21-22 average salaries is another planning tool.
8. **Suggested Procedures for Building a Budget** - This document contains helpful hints and gives you suggestions and best practices for building your school's budget.
9. **Frequently Asked Questions** - This document has been compiled over the years with frequently asked questions from schools during the budget planning cycle.
10. **School Allocation Standards** - This document is the Jefferson County Board of Education and the Kentucky Department of Education approved allocation standards.

FY'21-22 PLANNING CALENDAR BUDGETING/STAFFING

DATE	ACTIVITY	RESPONSIBLE UNIT
December 2020	Student enrollment projections sent to all schools for review.	GIS Department
January 2021	Student enrollment projections sent to Budget Department for use in developing school budget allocations	GIS Department
February 2nd	Site-based Budget allocations <u>and</u> add-on allocations available on-line	Budget
February 2nd	Schools may start entering budgets into MUNIS to distribute new-year instructional funds.	Schools
February 2nd	On-line staffing begins	Schools
February 9th	Principal Help Sessions - MANDATORY FOR NEW PRINCIPALS Two sessions to choose from - Sign-up on PD Central	Budget and Human Resources
March 15th	Last day for schools to: 1.) Enter budgets in MUNIS for General Fund; 2.) Schools submit Section 6 Worksheets; 3.) Submit SBDM Council Review Forms; 4.) Submit Section 4 and 5 Staffing Change Request form. <u>After March 15th, staffing sells cannot be accepted until after 5th day adjustment</u>	Schools
March 15th	On-line Staffing Deadline	Schools
March 15th	Deadline for principals to notify overstaffed employees	Schools
August 2021	Carryover	Budget

MANDATORY NEW PRINCIPAL HELP SESSIONS

BUDGET and HUMAN RESOURCES will conduct Site-Based Budget help sessions for principals. This will be a work session designed to answer questions and to assist new principals in completing your budget. There are limited seats at each session and you must reserve your seats. Principals may bring one staff member with them, but the staff member must also sign up on PD Central. **For FY 2021-22 Budget Preparation, ATTENDANCE IS MANDATORY FOR NEW PRINCIPALS!!** **You will not be able to establish a budget without this training.** **However, experienced principals are also welcome to come as a refresher and are encouraged to attend.** **ALL ATTENDEES CAN SIGN UP FOR SESSIONS.** Training Packets AND allocations will not be made available at these sessions. Therefore, on February 2nd, you will be able to print off and bring the following documents with you from the BUDGET Intra-net website for your school (items 1-7):

1. The FY 2021-22 Site-based Budget Instructions
2. FY 2021-22 Site-based Allocation Sheet for your school
3. District Add-On Programs for your schools
4. Section 4 and 5 SBDM Staffing Change Request Form
5. Section 6 –Budget Comparison & Worksheet
6. SBDM Council Site-Based Budget Approval Form
7. Average Salaries

These sessions will either be held virtually or at VanHoose Education Center, 3332 Newburg Road, Stewart Auditorium. Sign-up is online in PD Central.

Wednesday, February 9, 2021

8 am – 10 am

Session Code 20-21113431 (EILA for principals)
Session Code 20-21113433 (JET/Non-Instructional)

1 pm – 3 pm

Session Code 20-21113435 (EILA for principals)
Session Code 20-21113436 (JET/Non-Instructional)

You may register for the Help Session on pdCentral.

**BUDGET CYCLE STUDENT
PROJECTIONS/COUNTS FOR
BUDGET ALLOCATIONS**

JANUARY All Site-Based Budget Schools
Student Projections - Demographics/Schools
The January student projections and prior year percent of attendance will be utilized to allocate staffing and funds to schools for their Site-Based Budget process. The allocations that are available to the schools in February are as follows: Certified Staff; Classified Staff; Minimum Operational Allocation (Section 6 funds); and Add-on Operational Funds.

AUGUST All Site-Based Budget Schools
Student Enrollment Count
The 5th day of school enrollment count will be used in a demographic formula to project the student count for the end of the first student month. Staffing for classroom instruction is adjusted as well as operational funds.

SUGGESTED PROCEDURES FOR BUILDING A BUDGET

1. Receive the allocation amounts and documents on **February 2, 2021**.
2. Schedule a SBDM Meeting prior to the **March 15, 2021** deadline.
3. 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 allocations are in each school’s add-on list.
 - b. Add-on Sheet – Asking 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 diverge from district staffing standards. The Deadline for submittal is **March 15, 2021**.
 - 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 **March 15, 2021**. The completed Worksheet documenting the council’s decisions and the budget for Section 6 funds entered into MUNIS will be sent to Budget Department no later than **March 15, 2021**.
 - 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.
4. Establish a timeline for budget development.
5. Refer the issue to the budget committee.

6. 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.
7. 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 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. Allocate resources in flex budget accordingly.
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 impact 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 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 impacted 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. However, staff input should not be limited to certified teachers only.

AGAIN, either the council itself or the budget committee must insure that all faculty members, as well as the rest of the school staff, be provided an opportunity to submit their budget needs. However, all staff members must realize that ultimately only the top priorities can be funded, and these must be the components that are most clearly linked to student success. We cannot do all things, and therefore we must do the right things. Additionally, the school staff must realize that budget decisions are ultimately the responsibility and substantial obligation of the council. Once the council makes the budget

decisions, the school staff members are morally 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. Be sure and have a council meeting scheduled for a day soon after the scheduled 5th day adjustment.
23. 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.