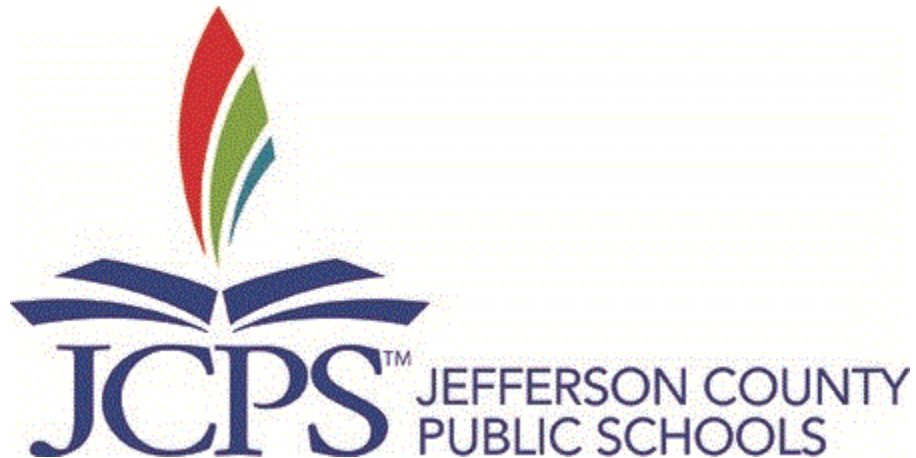


SCHOOL BUDGET INSTRUCTIONS

For School Principals, SBDM Councils, and School Budget Committees

2023-2024



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FY2023-24 BUDGET DEVELOPMENT

The purpose of this document is to provide a simplified approach for a school to build a budget, explain the time tables and events related to the budget cycle, and answer some frequently asked questions. This document is primarily to serve as a tool for decision-makers at the school level to be able to build the new-year budget.

The **Flexible Funds** are school-based allocations from the General Fund. These allocation do not include categorical (aka, “grants”) nor the district-funded Add-On Programs: Exceptional Child Education (ECE), English Language Learners (ELL), Early Childhood Programs, Career/Technical Education, Academic Instructional Coaches, ECE Implementation Coaches, Mental Health Practitioners, Home School Cordinators, sports/activities sponsors and other district-managed supports.

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

- **Certified Staff (Section 4)** – These allocations are based upon the minimum [JCPS Allocation Standards](#) approved by the JCBE every year for certified staff.
- **Classified Staff (Section 5)** – These allocations are based upon the minimum [JCPS Allocation Standards](#) approved by the JCBE every year for classified staff.
- **Minimum Operational Allocation (Section 6)** – The minimum allocation for operations that must be made available to school councils is 3.5% of the state Guaranteed Base SEEK per pupil allocation.
- **JCPS Fee Waiver Supplement** – This support provided by JCBE provides funds to help pay school fees for students on free and reduced price lunches. This allocation is budgeted into the account **xxx1727 0675 900XA**. This allocation is vouchered over to the school activity fund on an annual basis and falls under the authority of the SBDM Council.
- **Section 7 Add On Allocations** – Section 7 funds in JCPS schools will be distributed in accordance with the regulation alternative in 702 KAR 3:246 (7)(1)(c) - “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 provide for the following for every elementary, middle and high school:

- **Mental Health Practitioner** for social-emotional support
- **Academic Instructional Coach** for academic supports
- **ECE Implementation Coach** to facilitate ARC meetings and other processes supporting IEPs
- District summer learning programs for JCPS students.
- **AIS Schools** - Those schools identified by the Kentucky Department of Education as Comprehensive School Improvement (CSI) are identified in JCPS as **Accelerated Improvement Schools (AIS)**. The additional support for these schools includes additional resources to be directed by each school, five special professional development days and stipends to retain quality certified instructional staff.
- **Section 7 Equity Funds Allocations (EQTXA)** – Elementary, middle and high schools receive an allocation of Section 7 funding in accordance with the Board-approved **student weighted formula**. These “equity funds” will be utilized at the determination of the school Council as additional support to address racial equity. These funds are provided by JCBE above-and-beyond the minimum budget/staffing allocations approved within the JCPS Allocation Standards.
 - Equity funds are **requested in the Investment Tracking System according to the Budget Cycle timelines** and must be approved by the Assistant Superintendent. ITS for Equity funds will be closed to schools from March 3 until August 1st every year.
 - Equity Funds are provided at the annual discretion of the JCBE **to supplement, not supplant, the minimum staffing levels** for schools. Therefore, **positions purchased with Equity Funds (EQTXA) may not have positions of the same job class subsequently “sold” in Flex Funds (900XN)**.

- These funds are provided at the discretion of the JCBE and are to be used to support students for the school year in which they were provided; consequently, **Equity Funds do not “carryover”**. They must be invested in the current school year to serve the immediate needs of children as authorized by the SBDM Council and approved by the Assistant Superintendent.
- These funds may be **used to address racial equity goals** such as: close achievement/opportunity gaps, provide access to more rigorous academic programs, provide access to extra-curricular opportunities, improve culture/climate, expand the school’s social/emotional resources, provide additional health or community services, reduce behavior concerns or other racial equity goals identified by the school.
- **Strategies** for use of Equity Funds may include: additional staffing, extended time for staff, contract services for educational resources, field trip travel/admissions, supplemental books/supplies, education software, allowable student clothing, dues/fees for academic leagues, student awards/recognitions, professional development registrations/travel, professional development contract services, and other expenses allowable by model procurement and state law (Redbook).
- By state statute, the use of Equity Funds and all flexible General Funds fall under SBDM authority and, therefore, **requires SBDM consultation**.

THE SCHOOL BUDGET CYCLE

The [School Budget Cycle](#) is occurring throughout the entire school year but has three major parts:

- **February-** Release of school allocations. School leaders prepare every year to review their actual expenses for the current/past year, project their needs for the upcoming year and submit their requests as directed in the School Budget Instructions.
- **March-** All schools must submit their new year budget changes to Finance by the deadline indicated. This deadline is specifically chose in coordination with Title I and Human Resources so that the new budget/staffing procedures can take place in the timeframe necessary to meet contractual and accounting requirements to close out the current school year and begin the new school year. From March until August, all staffing change requests must first be approved by Human Resources. New year budget transfers will not be permitted until August 1.
- **August-** The school flexible budget transfer window opens and adjustments to budget/staffing allocations will be made based upon actual enrollments.

Principal Help Sessions are provided every February. All new principals are required to attend per the supervising Assistant Superintendents. However, all principals are invited to attend to review annual procedures, understand any changes since the prior year and prepare documents for Budget Cylce timelines. The important documents reviewed during these help sessions are:

- **School Budget Instructions** (this document)
- **Site-Based Allocations Sheet** for your school
- **District Add-On Programs** for your school
- **Section 4 & 5 Change Form** for submitting staffing change requests
- **Section 6 Budget Comparison** provides a reflection on how your school is spending flexible focus funds
- **Section 6 Worksheet** is the document where you show your new year budget and enter into MUNIS
- **SBDM Council Site-Based Budget Approval Form** is required of all schools with an SBDM
- **Average Salary List** is the “menu” of positions available for schools to “buy” new positions

School Flex Funds - The schools submit *Section 6 Budget Comparison Report and Worksheet* to the Budget Department once they have distributed their flex budgets (900XF project) into **MUNIS New Year Budget Entry**. Schools must allocate sufficient funds in new year operational codes because funds cannot be moved prior to August 1. Schools must be very intentional about the allocations to flex codes based on how the school

plans on spending funds at the start of the new year. Neither the schools nor the Budget Department will be able to do budget transfers during this New Year Budget transfer “lockout” period from March until August.

School Flex Positions - Schools are provided staff positions based upon their projected enrollment and the Board-approved and KDE-approved JCPS Allocation Standards. These flex positions (project 900XN) may be “bought” or “sold” based on the JCPS Average Salary List within the Budget Cycle timelines. The SBDM Council has ultimate authority on the final model for site-based staffing.

Equity Funds – Equity funds are requested in the Investment Tracking System and must be approved by the Assistant Superintendent. By state statute, the use of these funds falls under SBDM authority and, therefore, **requires SBDM consultation**. These funds are provided by JCBE above-and-beyond the minimum budget/staffing allocations approved within the JCPS Allocation Standards. They must be invested in the current school year to serve the immediate needs of children as authorized by the SBDM Council and approved by the Assistant Superintendent. Equity Funds are provided at the annual discretion of the JCBE **to supplement, not supplant, the minimum staffing levels** for schools. Any positions purchased with Equity Funds (EQTXA) may not have positions of the same job class subsequently “sold” in Flex Funds (900XN).

Similarly, **Choice Zone** schools have been approved by the JCBE for a reduced class size allocation of 20:1 student-to-teacher ratio. Choice Zone schools receiving this additional allocation to meet the JCBE goal of reducing class size must maintain the optimal number of homerooms using their Flex Funds (900XN) and Equity Funds (EQTXA). Therefore, Choice Zone schools may not circumvent the Board-approved allocation for reducing class size by “selling” classroom teachers nor use these positions in ways that will reduce their number of homerooms.

August Adjustments - There will be an adjustment to flexible funds based on the 10th student day enrollment as required by state statute. The adjustments will be a financial transaction of gain/loss of funding equivalent to staff allocations to be changed. Calculations resulting in fractions of a teacher will be rounded up to the nearest 0.1 teacher allocation for middle and high schools and rounded up to the nearest 0.5 teacher for elementary schools. For example, 19.1 optimal teachers will result in an allocation of 19.5 teachers for an elementary school.

IMPORTANT ASPECTS OF SCHOOL BUDGET/ALLOCATIONS

Additional Operational Supplies

The District provides every school **\$35 per pupil for textbook or other instructional supplies needs**.

Middle and high schools are provided additional operational funds: \$10,000 for technology hardware, \$10,000 for technology supplies and \$10,000 for furniture/fixtures. **Elementary schools** are provided additional operational fund for (a) furniture and equipment of \$3,500 + \$5.50 per pupil, (b) office supplies of \$7 per pupil, (c) a district-paid stipend for one School Technology Coordinator per school. Additional operational funds are the flexible discretion of the school and may be transferred upon Council approval when the flex **budget transfer window opens by August 1**.

JCPS Fee Waiver Supplement

Fee waiver support will be provided as determined by the number of the students who qualify for free- or reduced-lunch at a rate of **\$25 per pupil for elementary, \$30 per pupil for middle school, and \$36 per pupil for high school**. These funds will assigned to a school-specific code, xxx1022 0675 900XA.

Additional Staff Support

Teachers- For middle and high schools, the JCBE has approved a student weighted funding formula for classroom teacher allocations as well as additional staff support for needs among schools in accordance with a tier-based system. Elementary schools have a student weighted-formula to provide additional staff for teachers or other needs. For all schools, these additional allocations are provided as a flexible financial Add-On called Equity Funds which are requested in the Investment Tracking System according to the Budget Cycle timelines and are determined by the SBDM Council to best serve the needs of the school.

Counselors – Counselors are allocated in xxx1031 011024 900XA. This is a non-flex staffing allocation that reflects a significant investment by JCBE due to the ever-increasing reliance on schools to serve the needs of our children. State law requires school counselors to maintain a threshold of services related to social-emotional services, response to emergencies/crises, delivery of academic guidance and direction on career/technical education support for students. Counselors are not to be used for supervisory roles that negatively interfere with their ability to complete these state-required responsibilities.

Library Media Clerks – All A-1 schools must have a full-time librarian. Schools are encouraged to also use the Library Media Clerk allocations provided by the JCBE Allocation Standards to support the work of the school librarian and to serve the overall library media services provided to the students of the school.

Secretaries and Bookkeepers

Secretaries and bookkeepers have specific job descriptions for meeting mandatory financial and payroll training. Any request from a school to sell a secretary or bookkeeper position will be reviewed by the Assistant Superintendent, Accounting, Payroll and Budget prior to executing the request. This request can be initiated by contacting the Executive Administrator Budget.

Classroom Teacher Safety Net

The school “Safety Net” for 10th Student Day adjustments is **0.5 teacher** allocation. This gives schools protection from the impact of decreases in student enrollment between the original January enrollment projections and the actual enrollment in August. 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.

SUBS for ECE Instructional Assistants

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. This 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, approval must be obtained by JCPS Housekeeping and the payroll needs to be submitted as a school expense. For example, if there is Saturday activity where a custodian is needed, then this will be a school expense.

ELEMENTARY SCHOOLS ONLY

Subs for Kindergarten Instructional Assistants

Schools are not 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. This code is not included in our calculation for carryover.

Itinerant Allocations

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 (a) adequate allocation of special area teachers to cover the contractual planning period for regular education teachers and (b) the JCBE-directed expectation of general art and music experiences for each elementary student.

Art and Music Itinerant Allocations

The JCPS Allocation Standards approved by the Board ensures 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. A robust program has been defined by JCPS Academics Department as **50 minutes of art and 50 minutes of general music per week per student**.

Process for Staffing Itinerant Teacher Positions **REVISED!**

Schools must work with HR to communicate the staffing needs related to art and music itinerants as it pertains to certifications and contractual staffing guidelines. Schools may contact Human Resource with any questions regarding the process. It is essential that principals do the following each year:

- Reconcile the needs of the school class schedule for specific **certifications of itinerant teachers**
- Submit a Section 4 & 5 Change Form as it pertains to **adding/deleting itinerant positions** (these are positions with Job Class 4455 and account code xxx1263 011022 900XN).
- Meet the deadline for **submitting to Human Resources** the number of teachers needed for each certification (Art, Music, PE, other)

Kindergarten Instructional Assistants

All Kindergarten classrooms must have an Instructional Assistant. If you intend on having a split classroom of Kindergarten and First Grade based on a 0.5 allocation for Kindergarten, please contact the Executive Administrator of Budget in order to ensure the full allocation of an assistant for this classroom.

MIDDLE SCHOOLS ONLY

Middle School Team Add On Support

There is a team support formula provided to all schools with middle grades (grades 6-8) for schools that opt to structure their master schedule to support a four-person core content team (four separate teachers for English Language Arts, Mathematics, Science and Social Studies). Middle schools may request the Add-On teacher allocation by request through the Assistant Superintendent of Middle Schools and request the necessary number of teachers via Equity Funds in the Investment Tracking System (ITS).

Note: Schools requesting and receiving the Team Support Add-On are provided teacher allocations above-and-beyond that provided by the JCPS Allocation Standards; as such, **school councils that desire to sell a classroom teacher allocation** from Section 4 forfeit their ability to request additional classroom teachers via the Team Support Add-On.

HIGH SCHOOLS ONLY

Library Media Clerk

As a component of the fundamental restructuring of the high school budget approved by JCBE in 2022, there will be no longer be two librarians provided to high schools. There is a Library Media Clerk allocation that is now provided. High Schools are encouraged to use the Library Media Clerk allocations to support the work of

the school librarian and to support the overall library media services provided to the students of the school.

Athletic Activities 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 Activities 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 revenues that are not generated for a specifically-designated purpose by a specific student athletic or activity group.

JCPS INTRA-NET DOCUMENTS

Each school's site-based budget documents, staff allocations, and operational allocations 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. **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.

2. **Districtwide Additional Programs (Add-Ons)**

These restricted funds for additional programming reflect 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.

3. **SECTION 4 & 5 Change Request Form**

This form is for the purpose of buying staff, selling staff, adding teacher periods, and adding hours for clerical staff.

- The deadline for submission of the Section 4 & 5 Change Form is March 15th.
- No additional changes will be accepted until after the 5th Day adjustment in August.
- This form with SBDM signatures must be returned to the Budget Department email.
- AIS SCHOOLS WITHOUT COUNCILS –Obtain signature of your Assistant Superintendent of AIS Schools in lieu of council member signatures.
- If there are no changes at the onset of the budget and staffing cycle, then submit the form with the note "NO CHANGES".

4. **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 new year budget can be established. A copy of the completed worksheets must be returned to BUDGET.

5. **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.

6. **Average Salaries**

The list of average salaries is another planning tool.

7. **School Budget Instructions**

This document contains directions and best practices for building your school's budget.

8. **School Budget FAQs**

This document has been compiled over the years with frequently asked questions from schools during the budget planning cycle.

9. **JCPS School Allocation Standards**

This document is the Jefferson County Board of Education and the KDE approved allocation standards.

FY 2023-24 BUDGET/STAFFING PLANNING CALENDAR

NOTIFICATION PHASE

January 2, 2023: Salary Projections sent to Grant Directors so they can prepare for any anticipated staffing changes. Run updated Projection Position Control and send to each Grant Director along with New Year Fringe Calculator.

January 17: Board meeting for approval of Enrollment Projections, Salary Schedule, JCPS Allocation Standards, Draft Budget.

February 1: Section 4-5-6, Add-On and Equity Funds allocations provided to schools.

February 1: Title I allocations provided to schools.

February 1: ITS opens for Title I and Equity Funds budget requests for elementary, middle, high and multiple-instructional level schools.

February 1: Grant Budget Worksheets posted on Intranet and Grant Directors notified.

February 1: AIS Transfer Window Opens.

February 6: Elementary Principal Budget Training: **10am or 2:30pm** (Teams) [Click here to join the meeting](#)

February 7: MS&HS Principal Budget Training: **10am or 3pm** (Teams) [Click here to join the meeting](#)

February 9&10: Title I Budget Training

March 1: Teacher Transfer Window opens.

RETURN & BUDGET ENTRY PHASE

March 3: ITS closes for Title I

March 3: ITS closes for Equity Funds for elementary, middle, high and multiple-instructional level schools

March 3: Grant Budget Worksheets and Staff Sheets due to Budget from all Grant Directors

March 3: Staffing Management deadline for schools to submit staffing changes to HR.

March 3: Staffing Change Requests, Section 6 Comparison Worksheet, Flex MUNIS Report for New Year Budget Entry, and SBDM Signoff Forms due to Budget.

March 3: Elementary Special Area Forms due to HR.

March 3: HR must approve all future staffing changes in General Fund and Grants until after 10th Day Count.

March 8: Equity Allocations need to be approved in ITS by Assistant Superintendents or EAs

March 17: Title I, Title IV, ESS, G&T Grant Budget Worksheets and Title I Staff Sheets due to Budget

April 7: Budget completes updates to Staff Sheets for General Fund and Grants.

April 7: Tentative Budget locked in.

STAFFING PHASE

May 1: HR completes reconciliation between new year staffing management and current year staff sheets.

May 1: HR provides Budget list of overstaffed personnel, retirement and resignations (school location, job title, employee name, employee ID)

May 15: Deadline for HR to notify Layoffs

June 15: Budget completes pluses/minus on Position Control and Staffing Sheets

June 15: HR will use New Year Staff Sheets and New Year Projection Position Control for all postings and positions.

July 1: Projection Position Control is moved to Live.

July 1: HR begins entering Personnel Actions in Live Position Control.

August 1: HR completes placement of all staff in Holding.

August 22: 10th Day Adjustment and Carryover is applied; Staffing changes open to schools; ITS re-opens for Elementary Equity Funds budget requests.

10 BEST PRACTICE PROCEDURES FOR BUILDING A SCHOOL BUDGET

1. **Review the allocation amounts** and finance documents provided by JCBE in **February**.
2. **Share** the following components with school council members and faculty:

Site-Based Allocation Sheet. This shows the standard allocation for staffing. Additionally, the form shows the total allocation for Section 6 Operational Funds.

Add-on Sheet. Asking Councils to pay particular attention to the Equity Funds allocation and the JCPS Fee Waiver.

Sections 4 and 5 – SBDM Staffing Change Request. This allows council to diverge from district staffing standards.

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.

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 3, 2023**. 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 3, 2023**.

Some helpful hints:

- Establish a timeline for budget development.
- Refer the issue to the budget committee(s).
- 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. Council budgets are organized to support Goals, Objectives, and Gap Targets from the school improvement plan.
- The school improvement plan budget also shows how all **state and federal funds will be used**.

3. **Determine your personnel needs.** Compare personnel needs to JCPS Allocation Standards as represented on the Site-based Allocation Sheet. Consider new services needed and how these will be funded in the new Budget.

4. **Determine your instructional materials needs.**

- **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.”
- **General supplies**
- **Equipment** (replacement, original or additional)
- **Textbooks**
- **Technology-related equipment and supplies**

5. A primary responsibility of the council is to determine **selection of textbooks, software and other instructional materials**. These should have the following characteristics:
 - Be aligned to current curriculum standards

- Have research that supports increased levels of student achievement
 - Be clearly embedded in the school's Comprehensive School Improvement Plan (CSIP)
 - Adhere to council policy for selection of instructional materials
6. Principal determines plan to support school **general supplies**.
- There is no contractual nor state mandate on a **teacher/department general supply allocation**. Determine a method for teachers to request/receive resources that best meets your school's needs. Provisions for supporting common instructional supplies and specific classroom requests should be clearly communicated.
 - Provisions for budgeting **office supplies** should be reviewed for adequacy
 - Provisions for budgeting of **copy paper and supplies**
7. Determine the priorities from the **professional development** plan. Allocate resources in flex budget accordingly.
8. 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?
9. Conduct well-announced **budget committee meetings** to hear special requests. Possibly allow multiple opportunities. Request teacher input for needs related to improving instruction. Engage classified staff in the budgeting process.
- Either the council itself or the budget committee must assure 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; 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 obligated to support these priorities in a manner befitting any institution dependent on collaboration, consensus and teamwork.

- Budget committee completes and **shares a proposed budget** with the entire school community.
- Budget committee **presents the budget recommendations to the school council**.
- School council **amends recommendations** and approves a working budget.
- 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.
- 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.

10. Amendments to the school budget occur throughout the year. Of particular importance are (a) any **10th Day Adjustments** for occur in August and (b) any **carryover funds** from the previous year will also be allocated. Councils will need to make budgetary decisions on both of these allocations.