SPENDING CATEGORIES AND MUNIS ACCOUNTING

Whenever possible in Budgets and financial reports, we will use spending categories that will make sense to most stakeholders in our school, even if those categories are not part of the state and district accounting system known as “MUNIS.”

For example, if part of our money for instructional materials will be spent to meet individual classroom needs identified by individual teachers, and another part for shared supplies, and a third part for items needed to implement a specific set of instructional changes listed in our Plan, we will use categories that make that clear.

The Budget Committee will be responsible for ensuring that the choices we make are converted to the MUNIS codes.

JANUARY ESTIMATES

During March the Budget Committee will estimate expenses (using spending categories that will make sense to most stakeholders) for the coming year needed to:

1. Implement our Plan (or draft Plan) fully, including staffing, materials, professional development, and other needs.
2. Maintain other programs at the current level of quality including staffing, materials, professional development, and other needs.

During February, the Budget Committee will also estimate funding for the coming year from:

1. Our allocation for certified and classified staff.
2. Our allocation for instructional materials.
3. Any additional allocations that we have reason to believe are likely to continue.
4. Our allocation for professional development.
5. Fundraising activities that will be paid into our activity fund but not be designated for specific student groups raising the money, plus any money of that type that we expect to carry over.
6. Grants that seem reasonably likely from any source, including those received in the past from our parent-teacher organization and other groups.
7. Categorical dollars from programs listed as sources in our Plan, based on past funding and consultation with the principal about what is being considered for next year.

The Budget Committee will estimate expenses and revenues separately and will not attempt to make the two match. This approach will allow the Council and other stakeholders to see the issues and participate in discussions about what might be done about shortfalls.

At the March regular meeting of the Council, the Budget Committee will share those estimates, and the Council will discuss possible solutions for any shortfalls.

DRAFT BUDGET

By the end of the third week of March, the Budget Committee will develop a draft Budget that:
1. Uses spending categories that will make sense to most stakeholders in our school, including a clear statement of the number of persons to be employed in each job classification.

2. Lists dollar amounts.

3. Addresses the expenses for instructional materials and staff.

4. Describes which sources will be used to cover each expense.

5. Identifies any further expenses that cannot be covered within currently expected funding.

6. The Draft budget will be discussed with staff for input prior to the councils’ final decision.

**BUDGET REVISION AND APPROVAL**

Between March 15 and March 31, the Council will:

1. Review/Revise the Budget either in a regular or a special meeting and forward an approved budget to the board of education.

**SELECTION OF TEXTBOOKS FOR PURCHASE**

The textbook adoption process will include representation of teachers responsible for that subject, teachers responsible for related topics, and other interested parties including parents and classified staff. The committee representing the core content area which is to have textbooks adopted will take the leadership in this process.

The Identified Committee will:

1. Review our Plan and curriculum.

2. Review the state’s Common Core Academic Standards for Assessment.

3. Develop criteria for textbooks and related items that will help the school move all students to mastery.

4. Include in those criteria a requirement that the textbooks appropriately reflect the cultural traditions and achievements of groups represented in our student body.

5. Include in those criteria a requirement that the textbooks appropriately reflect the cultural traditions our students may encounter in our community and later in life.

6. Obtain samples of the textbooks and related materials available for that subject.

7. Lead the staff to review each textbook and related materials for ability to meet the criteria.

8. Lead the staff in identifying the textbooks and related materials that will best meet the criteria.

9. Determine quantities of each item to be ordered within the school’s textbook Budget.

10. Fill out the paperwork needed to order those quantities.

The principal (or principal’s designee) will check that each order fits the funds available, any other criteria established by the Council, and any requirements of existing bid lists.

If those requirements are met, the principal (or principal’s designee) will take all steps needed to purchase the items listed, and no further Council approval will be needed.

The Standing Committee will report to the Council on its choices.

**CONTRACTING FOR PROFESSIONAL DEVELOPMENT ACTIVITIES**

Professional development will be organized to meet:
1. School needs identified in our Plan.

2. Individual learning needs identified in professional growth plans.

The Council’s annual Budget will identify resources available for the needs identified.

For needs identified in the Plan, the person listed in the plan as responsible will make the needed arrangements for facilitators, supplies, schedule and other needs, and will complete purchase orders for any required expenditures.

For needs identified in the individual professional growth plans, that staff member will make the needed arrangements for facilitators, supplies, schedule and other needs, and will complete purchase orders for any required expenditures.

The principal (or principal’s designee) will check that each such order fits the funds available and the criteria listed in the Plan or individual growth plan.

If those requirements are met, the principal (or principal’s designee) will take all steps needed to purchase the items listed, and no further Council approval will be needed.

RECORD-KEEPING AND MONITORING

Each month, the principal (or principal’s designee) will ensure that all spending records required by the state and district are maintained.

Each month, a report will be submitted to the Council comparing planned spending, spending so far, and amount remaining available in each category.

SPENDING-RELATED CHANGES

Individuals and groups who identify spending needs that are not addressed in the current Budget will submit a written explanation of the need and the amount to the Budget Committee. The Council will consider amending the Budget to provide the funding only after:

1. Receiving the input of the Budget Committee on the financial impact.

2. Reviewing how the change would affect the success of our Plan.

During February, the Budget Committee will:

1. Notify each individual and group designated to select items for purchase of the amount they were authorized to spend, the amount spent so far, their outstanding purchase orders, and the amount remaining available in each category.

2. Ask each individual and group to check those figures and report anything that may need adjustment.

3. Ask each individual and group to report whether they will need the full remaining amount to address the needs in question.

4. Allow a full school week for those parties to reply.

5. From the responses, identify any amounts that will not be needed as budgeted.

6. Make recommendations to the Council for Budget adjustments to maximize the use of those funds.

The Budget Committee will repeat this process in April.

FUNDING-RELATED CHANGES

The principal (or principal’s designee) will inform the Council and the Budget Committee promptly of:

1. Any change in the Council’s General Fund allocations received on March 1.
2. Any allocation Section 7 funds to be allocated based on Council requests and Board action.

3. Any allocation of Section 7 funds to the school based on ADA.

4. Any change in the school’s professional development allocation.

5. Any decision regarding categorical funding for the school.

6. Any change in actual or expected activity fund resources.

The Council will consider amending the Budget to respond to funding changes only after:

1. Receiving the input of the Budget Committee on the financial impact.

2. Reviewing how the change would affect the success of our Plan.

Policy 9.20

February 2012