

Policy Number
S-4-a-i

## SCHOOL COUNCIL POLICY

Scott County School District

Scott County High School

<b>POLICY TOPIC DESCRIPTION</b>
<b>BUDGET AND SPENDING</b>

<b>POLICY STATEMENT</b>
<p><b>A. School Budget</b>  A school budget shall consist of all receipts and projected actual expenditures for the school except for capital construction facility maintenance, basic transportation, and food services. 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 appropriations.</p> <p><b>B. Committee</b>  The SBDM council is the budget committee and shall develop a budget for the school and approve an annual financial report.</p> <p><b>C. Budget Process</b>  The principal shall submit to the council a draft budget with rationale for line items and amounts. Upon request a copy of the draft budget shall be made available to school employees and the community. The council shall adopt a final budget for the school which shall be available upon request. All funds expended by the school shall be included in an annual budget. This applies to funds from all sources. School activity funds receipts and expenditures may be managed and accounted for in a budget separate from funds appropriated to the school from the Board of Education or from federal sources. (All funds may be included in one budget).</p> <p><b>D. School Activity Fund</b>  The school activity fund budget is a budget for all funds generated by school sponsored activities and services.</p> <p><b>E. SBDM Budget</b>  The SBDM budget consists of all funds not included in the school activities fund budget (i.e., instructional materials, professional development, staffing, operation and maintenance, and technology). All funds from the Board of Education and federal sources, except for exemptions described in Board policy shall be included in the general budget.</p> <p><b>F. Monitoring, Procedures and Reporting</b>  The school council shall be responsible for monitoring the status of the budget. Funds may be shifted among line items during the fiscal year but the budget must balance at the close of fiscal year. <b><u>A Deficit Budget Violates School Board Policies.</u></b></p>

A monthly report of the school activity fund shall be provided to the council by the principal/principal's designee showing both receipts and expenditures.

The SBDM budget report shall be reviewed upon receipt of the "Budget Review Reports" from the SCBE. The principal's designee shall prepare a report listing all object codes of the SBDM budget that are not associated with personnel/custodial. The council shall approve the monthly financial report. All budget reports will be available in the bookkeeper's office for review.

### **G. Budget Changes**

Funds may be moved from one line item to another within individual accounts. The council shall be apprized of line item changes. Individuals or 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 both the council and the Budget Committee.

The principal will inform the council and the Budget Committee promptly of:

1. Any change in the council's General Fund allocations received on March 1<sup>st</sup>.
2. Any Section 7 funds to be allocated based on council requests and board action and any allocation of Section 7 funds to the school based on ADA.
3. Any change in the school's professional development allocation.
4. Any decision regarding categorical funding for the school.
5. Any change in actual or expected activity fund resources.

### **H. Audit**

A fiscal audit shall be conducted annually. An audit procedure approved by the superintendent shall be used to conduct an annual audit.

### **I. NUMBER OF EMPLOYEES**

All procedures involved in the determination of the number of employees to be hired will avoid any discussion or action intended to cause any individual staff member to be transferred or dismissed.

The following procedures will be used to determine the number of employees to be hired:

1. The superintendent will notify the council by March 1<sup>st</sup> of its tentative allocation for the next school year, including staff funding.
2. By the middle of March, the Budget Committee will have completed a review of the School Improvement Plan and other indicators of student needs, and developed a tentative plan for how many staff members the school will have in each subject and level and how many in each other type of position, taking into account an effective student/teacher ratio for meeting the needs of all students.

### **J. STUDENT SUPPORT SERVICES**

Student support service choices will be made by updating the School Improvement Plan and adopting a budget that reflects that Plan each year. The council will also consider recommendations made by any concerned party for additional services.

Extended School Services (ESS) funds will be used to support students who:

1. Are at risk of being retained in a class or grade or of failing to graduate on time.
2. Have continuing difficulty performing successfully in the instructional program appropriate to their age.
3. Have continuing difficulty sustaining their present level of performance and are at on-going risk of falling behind.

**POLICY EVALUATION**

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

[Empty box for policy evaluation details]

Date Adopted: 3/12 5-17-17  
Date Reviewed or Revised: \_\_\_\_\_ Council Chairperson's Initials JPL  
Date Reviewed or Revised: \_\_\_\_\_ Council Chairperson's Initials \_\_\_\_\_

Policy Number
S-4-b-i

## SCHOOL COUNCIL POLICY

Scott County School District

Scott County High School

<b>POLICY TOPIC DESCRIPTION</b>
<b>CATEGORICAL PROGRAMS</b>

<b>POLICY STATEMENT</b>
<p>The planning process recommended by the Kentucky Department of Education and adopted here by policy is as follows:</p> <ol style="list-style-type: none"> <li>1. The school will conduct sustained analysis of whether resources from all categorical programs are contributing adequately to helping all our students meet state standards.</li> <li>2. The school will conduct systematic work to mobilize all those programs around unified set of goals that will enable us to support students to achieving state standards within the timetable set by the Kentucky Board of Education as described in SB1.</li> <li>3. The school will conduct ongoing monitoring and evaluation and impact of our categorical programs.</li> </ol> <p>We will implement the process, including use of all our categorical programs as resources, to achieve our School Improvement Plan goals.</p> <p><b>POLICY EVALUATION</b></p> <p>We will evaluate the effectiveness of this policy through our School Improvement Planning Process.</p>

Date Adopted: <u>  2/12  </u>
Date Reviewed or Revised: _____ Council Chairperson's Initials _____
Date Reviewed or Revised: _____ Council Chairperson's Initials _____