

## **General Fund Guidelines Fiscal Year 2009-10**

### **School Responsibilities**

Under site-based budgeting, the resources available to the school system are allocated among the schools and the central office departments. The allocations are based on clearly defined roles and responsibilities for schools and central office departments. Control, use, and responsibility for resources associated with specific functions are assigned to schools or central office operations directly responsible for those functions. The accountability for functions also rests with schools or central office operations assigned the resources. If there is a question regarding where the responsibility for a specific function rests, then the appropriate academic executive director will decide whether the schools or central office is responsible for the function. If a decision cannot be reached at this level, then the Superintendent will decide the issue.

### **Security Staff**

Security staff funded by the Safety and Security Office are supervised by the Safety and Security Administrator. These employees may be fully or partially funded with worker's compensation revenue. These positions exist at the discretion of Safety and Security to meet defined needs related to the security of students and staff. Supervision and training is administered solely by Safety and Security and these employees are subject to reassignment to meet the District's needs. The assignment of Safety and Security staff does not create an obligation or commitment to maintain that position at that site in the future.

A school may, at its discretion, budget for security staff positions. Please work with your accountant to ensure that funding for these positions has the following budget dimensions:

Building Organization number (210, 410, etc.); Program 815; Object 6144.

Any security staff position funded by a school is subject to training through Safety and Security to provide a consistent level of service district-wide. School-funded security staff receive their daily work direction from the building administrator.

### **Shared Programs and Services**

If two or more schools are sharing a program, activity, or service (i.e. fine arts, physical education, counselor, summer school program), then all of the principals involved shall be responsible for initiating the actions required to coordinate the function. This includes, but is not limited to, the development of a plan and budget for the shared responsibility. The principals involved will also agree on the amount of funding that each school will provide for the program, activity or service. If there is a disagreement among the principals on this issue, the appropriate academic executive director will convene a meeting with the principals involved and make the decision.

### **Expenditure Considerations**

The principal is responsible for the proper budgeting and expenditure of all resources allocated to a school. This responsibility includes:

- (1) Insuring that adequate funds are available in Program and Object codes prior to encumbering or expending funds against this account, and
- (2) Insuring that expenditures and transfers are recorded using the proper budget code.

### **Budget Revisions**

The principal does have some flexibility to transfer budgeted funds in order to respond to changing program requirements. The principal has the authority to approve the transfer of budgeted funds with the following exception:

Unexpended salary and benefit funds cannot be transferred to non-salary items after November 1 of each year because of the use of average salary for budgeting purposes. In the computation of average salary, rollover savings and unfilled vacancies are taken into consideration and keeps average salaries lower across the district.

**Future Revisions**

The schools budgets will be revised twice during the 2009-10 school year.

- (1) Fall Revision: to allocate previous year carryovers and to adjust for enrollment changes. The student count will be taken on September 18, 2009. The per pupil amount for this revision is \$2,515.
- (2) Mid-Year Revision: this is the second enrollment adjustment taken on December 18, 2009. The per pupil amount is \$1,257.

**Contingency Account (Object Code 6401)**

Any contingency funds should be budgeted for in the supplies budget.

**Surplus/Deficit**

Each school is to plan to close the fiscal year with a budget balance greater than or equal to zero. The maximum "carryover" is \$15,000 for elementary, \$20,000 for middle schools, and \$25,000 for high schools. For the special sites, the carry-over amounts are as follows: \$25,000 combined all Residential sites; \$15,000 combined all early education sites; \$5,000 for each learning center site; and \$20,000 combined Rivereast/PAS/PSD sites. The carryover includes general fund, integration, referendum and compensatory education funds. Additional carryover must be included in the school plan and identified for a special purpose and approved by the appropriate academic executive director.

If a school closed the fiscal year with a deficit balance, the deficit will be deducted from the next year's budget.

**List of School/District Responsibilities**

<b>School</b>	<b>District</b>
<b>1. Licensed Staff (Salaries and Benefits)</b>	<b>1. Licensed Staff (Salaries and Benefits)</b>
<ul style="list-style-type: none"> <li>• Principal</li> <li>• Assistant Principal(s)</li> <li>• Teachers</li> <li>• Guidance Counselor(s)</li> <li>• Librarian(s)</li> <li>• Elementary Gifted Teachers</li> <li>• ELL Teachers additional time</li> <li>• Social Workers additional time</li> <li>• School Nurse(s) additional time</li> <li>• Homebound Instruction (non-Special Ed)</li> </ul>	<ul style="list-style-type: none"> <li>• Psychologists</li> <li>• Special Education Teachers</li> <li>• Occupational Therapist</li> <li>• Physical Therapist</li> <li>• Speech Pathologist</li> <li>• Vision Impaired</li> <li>• ELL Teachers</li> <li>• Social Workers</li> <li>• School Nurse(s)</li> <li>• Long Term Substitutes (for approved leave)</li> <li>• Substitute Teachers for illness &amp; personal time</li> <li>• Athletic Directors</li> <li>• Itinerant Elem. Music Teachers (Limited)</li> </ul>
<b>2. Non-Licensed Staff (Salaries and Benefits)</b>	<b>2. Non-Licensed Staff (Salaries and Benefits)</b>
<ul style="list-style-type: none"> <li>• Teaching Assistants</li> <li>• Secretarial/Clerical Staff</li> <li>• Building Tech Support</li> <li>• Educational Assistants</li> <li>• Greeter Hall Monitor EA (See previous page Guidelines)</li> <li>• Additional JROTC Instructors</li> <li>• Attendance Liaison (0.5/Sr. High) (must be full time position in building)</li> <li>• Health Office Liaison (must be bilingual and must be full time position in building)</li> </ul>	<ul style="list-style-type: none"> <li>• Custodians</li> <li>• Food Service Personnel</li> <li>• Maintenance Personnel</li> <li>• Transportation Personnel</li> <li>• Special Education TA's</li> <li>• ELL EA's</li> <li>• Safety and Security Greeter Hall Monitor</li> <li>• JROTC Instructors (Two/Sr. High)</li> <li>• Attendance Liaison (0.5/Sr. High)</li> </ul>
<b>3. Extra-Duty Pay (Salaries and Benefits)</b>	<b>3. Extra-Duty Pay (Salaries and Benefits)</b>
<ul style="list-style-type: none"> <li>• Extracurricular Supplements (i.e. lunchroom supervision, advisor pay)</li> <li>• Other Extra-Duty Supplements</li> </ul>	<ul style="list-style-type: none"> <li>• Coaching Supplements</li> <li>• Loss of Prep Time Pay</li> </ul>
<b>4. Temporary Employees and Overtime (Salaries and Benefits)</b>	
<ul style="list-style-type: none"> <li>• Non-licensed staff hired to fill a school need for a limited duration of time.</li> <li>• Overtime for non-licensed staff for school programs and activities.</li> </ul>	
<b>5. Supplies, Equipment, and Materials</b>	<b>5. Supplies, Equipment, and Materials</b>
<ul style="list-style-type: none"> <li>• All instructional supplies and materials</li> <li>• Instructional equipment</li> <li>• Audiovisual equipment</li> <li>• Computers and peripherals</li> <li>• Computers for on-line assessment</li> <li>• Repair of computers and peripherals</li> <li>• Laboratory equipment</li> <li>• Photocopying and duplication equipment</li> </ul>	<ul style="list-style-type: none"> <li>• Musical instrument replacement and repair</li> <li>• District-wide publications</li> <li>• Network and System Infrastructure</li> <li>• System software (Lotus Notes, FMS, Campus, PeopleSoft, Swift Knowledge, Viewpoint)</li> <li>• Food Service kitchen equipment</li> <li>• Cafeteria supplies and materials</li> </ul>

<ul style="list-style-type: none"> <li>• Administrative and non-instructional supplies</li> <li>• Extracurricular supplies and materials</li> <li>• Non-mandatory testing and assessment materials</li> <li>• Replacement of adopted textbooks</li> <li>• Maintenance contracts for building servers</li> <li>• Building universal power supplies</li> <li>• 3M library security systems</li> <li>• Productivity Software (MS Office/Filemaker)</li> <li>• Purchase and installation costs of projection systems and electronic whiteboards</li> </ul>	<ul style="list-style-type: none"> <li>• Vehicles-purchase and insurance</li> <li>• Mandatory testing and assessment materials</li> <li>• New textbook adoptions</li> <li>• Cost of credit certification for College in the Schools</li> <li>• Internet service</li> </ul>
<b>6. District Materials Center</b>	<b>6. District Materials Center</b>
<ul style="list-style-type: none"> <li>• Library books</li> <li>• Periodicals and newspapers</li> <li>• Library supplies, materials and equipment</li> <li>• Replacement and new school-level software and filmware</li> </ul>	<ul style="list-style-type: none"> <li>• Digital cameras, video cameras, student response units, science kits, and cultural trunks</li> <li>• Destiny Library Circulation and catalog software</li> </ul>
<b>7. Staff Development for School Initiated Activities</b>	
<ul style="list-style-type: none"> <li>• School-initiated staff development activities</li> <li>• Release time for licensed and non-licensed staff</li> <li>• Conference expenses &amp; fees for school personnel • Travel expenses for school personnel</li> <li>• Fees and expenses for speakers and consultants</li> <li>• Staff development supplies and materials</li> <li>• Reference books, periodicals and materials for staff</li> <li>• Substitute teachers to replace regular teachers</li> </ul>	
<b>8. Field Trips and Transportation</b>	<b>8. Field Trips and Transportation</b>
<ul style="list-style-type: none"> <li>• Instructional field trips</li> <li>• Extracurricular</li> <li>• Regional, state, county and national competitions</li> <li>• Lease of vans from the district</li> </ul>	<ul style="list-style-type: none"> <li>• Student transportation to and from school</li> <li>• Special busing for educational programs</li> <li>• Purchase of vans</li> <li>• Transportation to the Truancy Center (Fund 01)</li> <li>• Athletic busing</li> </ul>
<b>9. Mileage Reimbursement</b>	<b>9. Mileage Reimbursement</b>
<ul style="list-style-type: none"> <li>• Reimbursement for full time staff</li> <li>• Reimbursement for shared staff</li> </ul>	<ul style="list-style-type: none"> <li>• Reimbursement for itinerants</li> <li>• Reimbursement for district program staff (i.e. special ed., ELL)</li> </ul>
<b>10. Printing, Binding and Publishing Services</b>	<b>10. Printing, Binding and Publishing Services</b>
<ul style="list-style-type: none"> <li>• School publications</li> <li>• School handbooks</li> <li>• Stationery</li> <li>• Postage</li> <li>• Photocopying</li> <li>• Non-standard forms</li> <li>• External printing services</li> <li>• All forms, instructional and administrative</li> </ul>	<ul style="list-style-type: none"> <li>• District publications</li> <li>• District Forms (i.e. HR or payroll forms)</li> </ul>

<p><b>11. Other Services and Fees</b></p> <ul style="list-style-type: none"> <li>• Rental costs for equipment and furniture</li> <li>• Catering services</li> <li>• Saturday School (100% of cost)</li> <li>• North Central Accreditation</li> <li>• Fire Dept. fees for false alarms</li> </ul>	<p><b>11. Other Services and Fees</b></p> <ul style="list-style-type: none"> <li>• General liability, fire, and property insurance</li> <li>• Graduation expenses</li> <li>• Internet Service</li> </ul>
<p><b>12. Benefits (where applicable)</b></p> <ul style="list-style-type: none"> <li>• Health insurance, Social Security, and retirement system benefits (TRA and PERA)</li> <li>• Social Security benefits for other compensation including overtime, substitutes, supplemental pay, and temporary employees.</li> <li>• Principal's and Assistant Principal's Professional Growth</li> <li>• Mileage</li> </ul> <p>NOTE: These benefits are part of the average salaries.</p>	