

General Fund Guidelines

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 Area Superintendent 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.

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 Area Superintendents 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.

General Fund Guidelines (continued)

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 exceptions:

- (1) Changes to staffing allocation require the prior written approval of the Area Superintendent.
- (2) 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.

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 general fund "carryover" is \$5,000 for elementary and special schools, \$10,000 for middle schools, and \$15,000 for high schools. The carryover includes Staff Development and Integration funds. Additional carryover must be included in the school plan and identified for a special purpose and approved by the Area Superintendent.

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 (Note: * = new this year)

<u>School</u>	<u>District</u>
1. Licensed Staff (Salaries and Benefits) <ul style="list-style-type: none">• Principal• Assistant Principal(s)• Teachers• Guidance Counselor(s)• Librarian(s)• Elementary Gifted Teachers• ELL Teachers additional time• Social Workers additional time• School Nurse(s) additional time• Homebound Instruction (non-Special Ed)	1. Licensed Staff (Salaries and Benefits) <ul style="list-style-type: none">• Psychologists• Special Education Teachers• Occupational Therapist• Physical Therapist• Speech Pathologist• Vision Impaired• ELL Teachers• Social Workers• School Nurse(s)• Long Term Substitutes• Substitute Teachers for illness & personal time• Athletic Directors• Itinerant Elem. Music Teachers (Limited)
2. Non-Licensed Staff (Salaries and Benefits) <ul style="list-style-type: none">• Teaching Assistants• Secretarial/Clerical Staff• Building Tech Support• Educational Assistants• Greeter Hall Monitor EA (See previous page Guidelines)• Additional JROTC Instructors	2. Non-Licensed Staff (Salaries and Benefits) <ul style="list-style-type: none">• Custodians• Food Service Personnel• Maintenance Personnel• Transportation Personnel• Special Education TA's• ELL EA's• Safety and Security Greeter Hall Monitor• JROTC Instructors (Two/Sr. High)• Attendance Liaison (One/Sr. High)
3. Extra-Duty Pay (Salaries and Benefits) <ul style="list-style-type: none">• Extracurricular Supplements (i.e. lunchroom supervision, advisor pay)• Other Extra-Duty Supplements	3. Extra-Duty Pay (Salaries and Benefits) <ul style="list-style-type: none">• Coaching Supplements
4. Temporary Employees and Overtime (Salaries and Benefits) <ul style="list-style-type: none">• Non-licensed staff hired to fill a school need for a limited duration of time.• Overtime for non-licensed staff for school programs and activities.	
5. Supplies, Equipment, and Materials <ul style="list-style-type: none">• All instructional supplies and materials• Instructional equipment• Audiovisual equipment• Computers and peripherals• Repair of computers and peripherals• Laboratory equipment• Photocopying and duplication equipment• Administrative and non-instructional supplies• Extracurricular supplies and materials• Non-mandatory testing and assessment materials• Replacement of adopted textbooks• Maintenance contracts for building servers• Building universal power supplies• 3M library security systems• Productivity Software (MS Office/Filemaker)	5. Supplies, Equipment, and Materials <ul style="list-style-type: none">• Musical instrument replacement and repair• District-wide publications• Network and System Infrastructure• System software (e-mail, FMS, CAMPUS, PeopleSoft, Accent, Swift Knowledge)• Food Service kitchen equipment• Cafeteria supplies and materials• Vehicles-purchase and insurance• Mandatory testing and assessment materials• New textbook adoptions

List of School/District Responsibilities (continued)

School

6. **Library Materials**
 - Library books
 - Periodicals and newspapers
 - Library supplies, materials and equipment
 - Replacement and new school-level software and filmware
7. **Staff Development for School Initiated Activities**
 - School-initiated staff development activities
 - Release time for licensed and non-licensed staff
 - Conference expenses and fees for school personnel
 - Travel expenses for school personnel
 - Fees and expenses for speakers and consultants
 - Staff development supplies and materials
 - Reference books, periodicals and materials for staff
 - Substitute teachers to replace regular teachers
8. **Field Trips and Transportation**
 - Instructional field trips
 - Extracurricular
 - Regional, state, county and national competitions
 - Lease of vans from the district
9. **Mileage Reimbursement**
 - Reimbursement for full time staff
 - Reimbursement for shared staff
10. **Printing, Binding and Publishing Services**
 - School publications
 - School handbooks
 - Stationery
 - Postage
 - Photocopying
 - Non-standard forms
 - External printing services
 - All forms, instructional and administrative
11. **Other Services and Fees**
 - Rental costs for equipment and furniture
 - Catering services
 - * Saturday School (100% of cost)
 - North Central Accreditation
12. **Benefits (where applicable):**
 - Health insurance, Social Security, and retirement system benefits (TRA and PERA).
 - Social Security benefits for other compensation including overtime, substitutes, supplemental pay, and temporary employees.
 - Principal's and Assistant Principal's Professional Growth.
 - Mileage

NOTE: These benefits are part of the average salaries.

District

6. **Library Materials**
 - District film, audiovisual loan materials, science kits and cultural trunks
 - Central professional library materials
 - External computer network fees/expenses
8. **Field Trips and Transportation**
 - Student transportation to and from school
 - Special busing for educational programs
 - Purchase of vans
 - Athletic busing
9. **Mileage Reimbursement**
 - Reimbursement for itinerants
 - Reimbursement for district program staff (i.e. special ed., ELL)
10. **Printing, Binding and Publishing Services**
 - District publications
 - District Forms (i.e. HR or payroll forms)
11. **Other Services and Fees**
 - General liability, fire, and property insurance
 - Graduation expenses
 - Internet Service