

School Budget and Purchasing (SBDM)**BOARD ALLOCATIONS**

The Board shall appropriate to each school an amount of funds equal to or greater than that specified in 702 KAR 3:246 to purchase instructional materials, supplies, and equipment. School councils shall be provided notice of allocations for the next budget year in accordance with the timelines required by regulation.¹

An amount for professional development shall be allocated as required by Kentucky Administrative Regulation.

The Board shall allocate Section 7 funds according to the options provided in 702 KAR 3:246. Notice of the Section 7 allocation shall be provided in accordance with that regulation. Based on the needs assessment conducted by the school, the council shall forward to the Board a list of those priorities no later than January 1 each year.

The distribution of available Section 7 funds shall be made by the Board from a list submitted by school councils. Distribution will be made only after the Board has adopted a Working Budget, with the following exception:

Certified positions funded with the Section 7 allocations, if requested by the school council, may be made prior to April 30th. Requests for continued funding of positions with Section 7 allocations shall be made by councils by April 1st.

SCHOOL RESPONSIBILITY

The school shall, in expending allocated funds, comply with all state and Board budgeting, purchasing and reporting laws, regulations, policies and procedures. Board purchasing procedures shall be followed in the expenditure of these funds. Expenditure of these funds shall be accomplished only by completing a school purchase order.

The allocation for instructional materials, supplies and equipment is the total financial resource available to that school in those categories for the fiscal year. The school shall not expend or commit to expend any funds in excess of those allocated. Should this occur, the employee(s) responsible shall be subject to appropriate disciplinary action, and the Superintendent may require the school/council to present, for Board approval, a plan to reimburse the District for the amount spent in excess of the allocation.

All state allocated funds managed by the school but not expended by the end of the fiscal year, shall ~~accumulate in the account of the school and be available to the school for future expenditure~~ revert to the District general fund, unless the school council has received Board approval to escrow the funds to be used at a future date for an approved project.

BOARD APPROPRIATION

The Superintendent shall determine which curriculum, textbooks, instructional materials, and student support services shall be provided in the school after consulting with the Board, the Principal, and the school council and after a reasonable review and response period for stakeholders in accordance with Board policy.

PURCHASING

In order to comply with state accounting and bidding requirements, all purchases of goods and services shall be made in conformity with Board policy.

| ADMINISTRATION

02.4242
(CONTINUED)

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EXPENDITURE OF FUNDS

In schools where SBDM has been implemented, the school council shall determine the expenditure of funds allocated for purchasing instructional materials, supplies and equipment.

REFERENCES:

¹702 KAR 3:246; School Council Allocation Formula
704 KAR 3:510
KRS 160.345
OAG 91-10; OAG 91-206; OAG 92-59

RELATED POLICY:

04.1