

BUILDING BUDGET/SPECIAL ALLOCATION PROCEDURES

I. BUILDING BUDGETS

A. District Funding

Revenue for building budgets is based upon a per pupil allocation from the October 1 headcount. The allocation is established annually and given to building principals in time to plan building expenditures for the ensuing year.

It is expected that principals will involve their staffs in the budget development process. The budget should include reasonable funds for:

1. Supplies;
2. Instructional materials;
3. Library purchases - collection, audio-visual, professional publications, etc.;
4. Staff development and travel opportunities;
5. Field trips;
6. Contractual services;
7. Capital outlay;
8. Contingency funds; and
9. Other

Special allocations associated with curriculum activities such as reading/language arts are also part of the building budget. These allocations are to be used for the implementation and/or support of the particular curriculum and are not designed to supplement or replace those parts of the building budget that existed prior to the special curriculum allocations. The allocations do not carry over from one year to the next.

Once the building budget has been approved by the executive director for business and support services, it is expected that the budget will be expended in a timely manner to benefit the students and staff for that particular school year. A carryover of no more than five percent (5%) is recommended. The building administrator can receive permission from the executive director for business and support services to carry dollars of a larger amount over to the next school year for a specific purpose. Adjustments to the building budget are made in accordance with the previous year's expenditures. Approved carryovers result in an increase to the building budget and overspending results in a decrease to the building budget.

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B. Textbook Allocation

The textbook allocation per October 1 headcount will be as follows: Elementary schools—\$6; middle schools—\$10; Ferndale High School—\$18. This allocation is only to be used for textbook/instructional materials. Carryover is allowed. This allocation pays for everything (consumables, texts needed because of growth, etc.), except new adoptions.

C. Report Card Allocation

The report card allocation will be provided to each elementary school at a rate of \$1.50 per October 1 headcount. This is to be used for paper, copier costs, etc.

D. Staff Development Allocation

The staff development allocations will be as follows: Beach—\$1,193; all other elementary schools and middle schools—\$5,500 each; Ferndale High School—\$6,500

II. PETTY CASH GUIDELINES

Petty cash is established to provide for the purchase of minor items and pay certain expenses that result in disbursements up to \$15. Petty cash is designed to be used in those rare instances when the pre-planned usage of the district purchase order system is not possible. Petty cash funds are not to be used for travel, salaries, telephone, loans or items costing more than \$15. Even through receipts in excess of \$15 may be submitted, any amount above \$15 will not be reimbursed through petty cash.

Items purchased from the petty cash account must be either supplies and instructional materials (500) or contractual services (700) categories.

A. Process

1. Approval from the building principal is necessary prior to purchasing instructional materials.
2. Purchasers need to complete the attached Petty Cash Form (Attachment 1) and submit it to the building principal to be reimbursed for purchases up to \$15. If the item is over \$15 a reimbursement form may be used with the building administrator's prior approval.
3. Expenditures will generally be charged against the building budget. The expenditure may be charged to the \$100 allocation account, but only after discussion involving the principal and staff member.
4. The elementary and middle school petty cash funds are limited to \$100 (\$45 for Beach Elementary School). The high school petty cash fund is limited to \$225 and the food service department is limited to \$920. After the fund reaches the limit, the building principal will complete and submit the necessary

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documentation to have the petty cash fund replenished to the established limit so long as there are funds available.

III. ONE HUNDRED DOLLAR (\$100) ALLOCATION

- A. One hundred dollars per year will be allocated for each 1.0 FTE certificated staff member except administrators.
- B. The general purpose for the \$100 allotment is to help offset the costs of supplies and instructional materials that teachers have historically paid for out of their own pockets.
- C. Eligible Items of Expenditure
  1. Funds are primarily for supplies or instructional materials. As with petty cash, approval from the building principal is necessary prior to purchasing instructional materials not listed on the approved instructional materials list.
  2. Funds may also be used to enhance the classroom learning environment or to provide motivational incentives for students (posters, certificates, pencils, erasers, etc.).
  3. Funds may also be used for staff travel or facility improvements.
- D. Pooling
  1. The \$100 allocation may be pooled by two or more eligible participants. Approval of the building principal is necessary prior to any pooling activities.
  2. The \$100 allocations may be used for funding field trips. However, this will be considered only after funding from the building budget and special curriculum budgets has been pursued. Permission of the building principal is required prior to the utilization of the \$100 allocation for field trips.
- E. Process
  1. The district purchase order system is preferred. In cases where preplanning is not possible, teachers will be reimbursed using the Petty Cash system (see above) or by using the reimbursement form for a maximum amount of \$100 (see below). The maximum amount for reimbursement from Petty Cash is \$15. Teachers need to complete the Petty Cash Form and submit it to the building principal to be reimbursed. Attach original sales or credit card receipts for all items purchased. Please note: all receipts must be stated in U.S. funds.
  2. In rare situations when the purchase order system cannot be used to pay for items costing more than \$15, the staff member will be reimbursed by using the reimbursement form with prior administrator approval and within 60 to 90 days of purchase. This purchasing method is only recommended as a last

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resort when time constraints or the uniqueness of the purchase prevent the issuance of an electronic purchase order (see below). If part of the \$100 allocation budget has already been expended, then the purchaser will only be reimbursed up to the amount of money remaining in the budget.

IV. REIMBURSEMENT FORMS

A. Guidelines and Restrictions

1. Reimbursement forms submitted to Accounts Payable are allowable when all other purchasing methods have been deemed impractical. In addition, reimbursements shall only be made for bona fide district expenditures that have prior approval by the budget authority.
2. Original detailed receipts showing the business name, address, date of purchase and the individual items purchased are required (copies of receipts will be denied). Individuals may be found personally responsible for expenditures not supported by original detailed receipts and the charge slip by itself is not adequate documentation
3. Guidelines for foreign purchases (any purchase made outside of the U.S.):
  1. Must have prior authorization from an administrator.
  2. Payment for item must be made with a U.S. credit card (statement showing purchased items must be included with receipt).
  3. Include itemized receipt with an English description of the items.
  4. Administrator must verify items purchased with receipt and sign off that the items are being used in the classroom.
4. Receipts are to be submitted by employees within 60 to 90 days of purchase. Once a fiscal year has closed, receipts from the prior fiscal year will no longer be eligible for reimbursement.
5. Information required on the "Reimbursement Form" includes:
  1. Payee name, address and signature.
  2. Building and location of payee.
  3. Brief description of purchase and what it is for.
  4. Cumulative dollar total of the receipts for that payee.
  5. Budget account code.
  6. Building administrator and budget authority signatures.

Note: When the payee is the same as the Budget Authority, the reimbursement must be reviewed and signed by the Budget Authority's supervisor.

V. FIELD TRIPS

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- A. All field trips require prior approval from the building principal.
- B. Principals will survey their staffs during the budget building process to develop a list of proposed field trips involving buses and drivers. Following that input, and subsequent budget building process, the principals will provide feedback to the staff regarding the approval or disapproval of the proposed field trip(s). If the field trips are approved, they are to be paid for from the building budget.
- C. The approval of unanticipated field trips during the school year involving buses will depend upon the availability of funds. Funding sources include the following:
  - 1. Building budget;
  - 2. Special curriculum budgets;
  - 3. Other sources (user fees, parent clubs, etc.);
  - 4. Teacher \$100 allotment (pooling).

NOTE: The above does not preclude administrators and parent clubs from establishing special field trip budgets to meet identified field trip goals.

- D. Field trips requiring the use of school vans and non-paid drivers will be paid from building budgets or special curriculum allocations.

VI. READING/LANGUAGE ARTS ALLOCATION (Supplemental Materials)

A. Amount

Seven dollars (\$7) per student based on October 1 headcount. This amount will be assessed annually to determine whether adjustments are needed.

The \$7 per student allocation is a revenue model only, not an expenditure model. That is, not every classroom of 30 students at a particular school has \$210 to spend from the reading/language arts allocation. For example, the school which is made up of 300 students has \$2,100 to spend from the reading/language arts allocation. The principal will work with his/her staff to determine how to allocate the \$2,100.

B. Items of expenditure

The \$7 district allocation is to be used for workbooks that are adopted by the school district. If teachers wish to use a workbook that has not been adopted, they may do so only upon prior approval from their principal.

In addition the \$7 district allocation is to be used to purchase reading/language arts instructional materials that are adopted by the school district. If teachers wish to use instructional materials that have not been adopted, they may do so only upon prior approval from their principal. Finally, the allocation may be used to purchase supplies which enhance learning in the reading/language arts area.

VII. VENDOR GIFT CARDS

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- A. Staff is discouraged from using vendor gift cards due to a lack of adequate documentation on these types of purchases. Staff using “vendor gift cards” including iTunes cards must be knowledgeable of the policy and follow the correct procedures (see Technology Resources No. 2314) in order to receive reimbursement and to avoid violation of the district policies and rules for purchases and use of district funds.
1. All purchases on the district vendor gift cards must be made for student instruction/curricular purposes only.
  2. Purchases on the district vendor gift card that are not instruction/curricular related will be the responsibility of the assigned staff member. The district will not reimburse staff for non-instructional related purchases.
  3. District purchased vendor gift cards will be assigned to individual staff members. In addition, said staff member assumes any and all responsibilities for purchases on district vendor gift cards.
  4. Gift cards purchased by a staff member with prior administrator approval, and not by the district, will only be reimbursed if the following conditions are met:
    - a. Reimbursement for vendor gift cards will not be granted until all receipts totaling the gift card dollar amount are submitted to the Business Office (this includes the staff \$100 allotment requests).
    - b. Request for reimbursement with the appropriate receipts as listed in 4a above must occur during same fiscal year. Requests for reimbursement occurring in different fiscal years will not be granted.

Revised 03-23-2004  
Revised 10-03-2008  
Revised 01-11-2010  
Revised 08-26-2010