

# **Bethel Public Schools**



## **Building Budget Manual**

**2023 - 2024**

# **ABOUT THIS MANUAL**

This manual is designed as a resource to assist Principals and other school-level staff who are responsible for ensuring good stewardship of school-level resources. It provides information and guidance about managing building budgets including descriptions of:

- The current year allocations for each building
- The use of account codes to budget and expend allocations

This manual is prepared by the district budget office and is updated annually.

# Table of Contents

**Overview ..... 4**

**Allocations ..... 5**

**Building Allocations (Trailer 7000-7206)..... 5**

**\*NEW Library Allocations (Trailer 7050) .....6**

**Technology Supplies (Trailer 7076) ..... 7**

**Graduation-High Schools (Trailer 7051) ..... 8**

**Credit Retrieval-High Schools (Trailer 7062)...9**

**Building Budget Trailer Code Use ..... 10**

**Mandatory Trailer Codes ..... 10**

**Optional Trailer Codes..... 11**

**Building Budget Activity Code Use ..... 12**

**Timesheet Account Codes – For Buildings..... 13**

**Added Duty and Activity Stipends (0141-0144) ..... 14**

**Print/Copy Model Program..... 15**

**Water for Dry Portables ..... 16**

**Elementary Building Allocations ..... 17**

**Middle School Building Allocations ..... 18**

**High School Building Allocations..... 19**

**Timesheet FAQ ..... 20-21**

# OVERVIEW

## Building Budgets and Allocations

School level funds support the buildings' strategic plans to deliver instructional programs to students. Funds are provided to schools in distinct funding streams or *allocations*. The purpose of the building budget is to meet the day to day needs of the building, supplies services, etc.

Projects or renovations that require a facility modification or are attached to the building should not be coded to the building budget, but will be the responsibility of the district's maintenance department.

Allocations are based on formulas that use current year student enrollment.

After school starts, the allocations will not be recalculated unless the change in October enrollment is significant.

## Transferring Building Budget Allocations

Schools have the option to transfer funds between account codes within the building allocation. The Budget Transfer Request form is located in the Informed K12 system.

[Budget Transfer Request Form](#)

## Revenues, Fines, Fees and Insufficient Funds

Throughout the year, schools collect *revenue* in the form of donations, fines and fees. The fines and fees revenues are reflected in building reports as increases to the building budget (*revenue credits*) using subfund code 1. Revenue credits from donations are recorded in trailer code 7049, subfund code 1. These funds are expected to be spent in the year it was collected.

- Expenses made using these funds should be coded with subfund code 1.
- Expenses made with donation funds should be coded with trailer code 7049, subfund 1.

Insufficient fund checks and related service fees are deducted from the appropriate building budget. If you have any questions regarding these items, please call Amanda Hawn (ext. 2221) or Teri Lott (ext. 2226).

# ALLOCATIONS

## Building Allocations (PPSS 0100; Trailers 7000-7206)

The building allocations are combined under program account 0100 with trailers 7000 through 7206. When used, these funds may pay for basic building needs like supplies, printing, and additional hours, as well as professional training. Building administrators have the ability to move budgeted funds where needed. This excludes funds designated for a specific purpose. This list includes, but is not limited to grants/donations, fines/fees, library, technology, graduation and credit retrieval. The movement of funds may not exceed the current total building budget.

**PURPOSE:**

The basic allocations are used to support the day to day needs of the building for the current school year. Examples of costs for this category include: supplies/materials/ copying/printing for classrooms and support offices, instructional and learning resource center materials, small equipment, technology, furniture for individual staff, extra hours for projects or peak periods, employee training and professional development. Allocations are based on total student enrollment including students in career and technical education and special education programs.

<b>Basic Allocation:</b>	Formula: (Budgeted Student FTE X Rate)
	<u>23-24 Rate:</u>
Elementary	\$72
Secondary	\$76

- ACCOUNT CODES:**
  - Program/Subprogram 0100; Trailers 7000 – 7206
  - CHS, BVA and BELA will use Program/Subprogram 0200
  - Activities 22 through 28, 31 through 33.
  - All Objects of expenditure may be used except those for base contracts or ongoing salaries/benefits;
  - Use building location and responsibility codes.

**\*NEW Library Allocations (PPSS 0100; Trailer 7050)**

The business office has allocated \$5 per budgeted FTE specifically for the library budget. Library expenditures should be coded with trailer 7050 for all locations.

**PURPOSE:**

The library budget is intended to meet the day to day needs of supplies/materials, printing and other library related costs for the current school year.

**ALLOCATION:**

\$5 per budgeted FTE for each building.

**SPECIAL  
INSTRUC-  
TIONS:**

Librarians will continue to work through the school secretary to review the budget balance and purchase supplies.

When ordering supplies or services from your library budget allocation, use account code 10 E 530 0100\* 22 xxxx LOC LOC 7050 0.

When you have received a building donation/grant from PTA specifically for library support, use 10 E 530 0100\* 22 xxxx LOC LOC **7049 1**.

\*CSS and BVA use Program/Subprogram 0200.

## **Technology Supplies (PPSS 0100; Trailer 7076)**

### **PURPOSE:**

The district Technology Department will purchase and issue equipment to schools based on an annual replacement schedule. The building technology account is intended for supplemental purchases of small equipment, educational software, and supplies including bulb replacements. Printer paper and toner cannot be ordered from this allocation.

### **SPECIAL INSTRUC- TIONS:**

All technology equipment and Microsoft software orders are generated through the district Technology Department. To order hardware, complete a building-level purchase order request (include budget code, principal's signature, and the intended recipient of the equipment) and send it to the Technology Department. Call the Technology Department at ext. 6966 to request a form.

When ordering technology hardware from your building budget allocation, use account code 10 E 530 0100\* 32 5xxx LOC LOC 7076 0.

When you have received a building donation/grant from PTA specifically for technology hardware, use 10 E 530 0100\* 32 5XXX LOC LOC **7049 1**.

\*CSS, BVA and BELA use Program/Subprogram 0200.

**Graduation Allocation  
(High Schools) (PPSS 0100; Trailer 7051)**

**PURPOSE:**

The graduation allocation is intended to cover supplies/materials, printing and other costs related to student graduation and graduation ceremonies.

**ALLOCATION:**

The Office of Secondary Education will pay for the venue centrally. \$7,500 is allocated to each high school. Challenger and BVA receive a separate allocation and are responsible for paying for their graduation venue from this amount.

	23-24 Total
	<u>Allocation:</u>
High Schools	\$7,500
Challenger	\$5,000
BVA	\$2,500

**ACCOUNT**    0100 27 xxxx LOC LOC 7051 0  
**CODES:**  
(CHS and BVA use Program/Subprogram 0200)

**Credit Retrieval Allocation  
(High Schools) (PPSS 0100; Trailer 7062)**

**PURPOSE:**

The credit retrieval allocation covers the costs of staff, instructional materials and other costs of providing classes for credit retrieval. The credit retrieval funds are also supplemented by fees collected as revenue.

**BASIS:** Fixed Amount

	<u>23-24 Rate:</u>
High Schools	\$10,000
Challenger	\$5,000

**ACCOUNT CODES** 0100 27 xxxxx LOC LOC 7062 0  
(CHS use Program/Subprogram 0200)

# Building Budget Trailer Code Use

There are two kinds of trailer account codes: 1) mandatory and, 2) optional. Mandatory codes should be used by all buildings when applicable. Optional codes may be used **if desired by the building** to capture costs at a more detailed level than the mandatory codes alone provide. A brief description of use is included with the program / subprogram codes below:

## Basic Building Budget Mandatory Trailer Codes:

<u>Trailer</u>		<u>Use:</u>
7000	Basic Building	Basic supplies/materials, copying/printing, small equipment, technology equipment and software, additional hours, and professional training.
7016	Student Assessment	Costs associated with student testing including supplies, additional hours for staff, and testing fees.
7049	Donations/Grants	Donations/grants received by a building in accordance with Board Policies/Procedures 6114 or 6115.
7050	Library	Supplies/materials, printing, and other cost related to library or learning resources. (use with activity 22)
7051	Graduation	Supplies/materials, printing, and other cost related to student graduation/ceremonies. <i>(HS only)</i>
7062	Credit Retrieval/On Time	Costs of staff, instructional materials, supplies, and other costs related to providing opportunities for credit retrieval. <i>(HS only)</i>
7076	Technology Supplies	Supplemental equipment, educational software, and supplies including bulb replacement.

**Basic Building Budget Optional Trailer Codes:****PPSS**

7002 Print Shop  
7003 Postage  
7004 Operations  
7005 Clicks  
7006 Cambridge  
7007 Furniture  
7008 Special Projects  
7009 Social Worker/Counselor  
7010 ELA  
7011 Biology  
7012 History  
7017 AP Testing  
7018 Building Maintenance  
7019 Safety/Security  
7024 Comm Arts  
7025 Math  
7026 Visual Arts  
7028 History  
7029 Science  
7030 Health/Fitness  
7031 Health Room  
7032 Music  
7033 Humanities  
7034 World Language  
7035 Band  
7036 Choir  
7037 Orchestra  
7038 Ceramics  
7039 Instructional Technology  
7040 Student Incentives  
7045 Professional Training  
7050 Library  
7055 Elementary Classroom Supplies  
7078 Certificated Discretionary  
7079 Classified Discretionary  
7201 Visual Arts 2  
7202 Visual Arts 3  
7203 Art 4  
7206 Guitar  
7207 Life Skills – ILC (carryover allowed)  
7208 Life Skills – Resource (carryover allowed)

# Building Budget Activity Code Use

The use and meaning of the two-digit activity code is prescribed by the State. A brief summary of activity codes and descriptions for building use is listed below:

## Basic Building Budget Activity Codes:

<b><u>Activity Code</u></b>		<b>Use:</b>
22	Learning Resources	Expenditures related to the Library Resource Center (LRC) including books, materials/supplies, and registrations related to LRC.
23	Principal's Office	Expenditures for the principal's office including the principals, secretaries and clerical assistants.
24	Guidance & Counseling	Guidance and counseling expenditures as well as activities such as student assessment testing.
25	Pupil Management and Safety	Hall and crossing guards, lunchroom, playground and pupil supervision expenditures.
26	Health/Related Services	Health room related expenditures for health room clerks and nurses.
27	Teaching	Expenditures for the instruction of students, including instructional materials, student and classroom supplies.
28	Extracurricular	Expenditures directly related to student services such as coaching, student body advising and activities, and transportation for extracurricular activities.
31	Instructional Prof Development	Providing professional development to instructional certificated staff and classroom para's only.
32	Instructional Technology	Printers, projectors, document cameras, smart boards, and other peripheral equipment (mouse, keyboard, hard drive, laptop batteries). Not for surge protectors, cables or flash drives.
33	Curriculum	Textbooks, electronic textbooks, instructional software, hands-on science kits, mathematic manipulatives, sheet music or workbooks and/or kits used in lieu of workbooks.

**School Year 23-24**  
**Miscellaneous Payroll Items - Account Codes**

(Timesheets, Google Sheets, Rosters, etc.)

DESCRIPTION	SOURCE BUDGET	PROG/ SUB PROG	ACTIV	OBJECT CERT CLASS	LLLL	RESP	TRAILER
<i>Note: When estimating the cost of extra hours include 25 percent of hourly rate to cover associated payroll taxes.</i>							
<b>HOURS / DAYS IN EXCESS OF CONTRACT</b>							
Extra Pay / Overtime	Building Budget BE/ALE	0100/0200	XX	2130 3130	LLLL	LLLL	7xxx
	State Professional Learning Days 1, 2 & 3	XXXX	34**	2130	LLLL	LLLL	0x30
	Asset Mgmt - Library Clerks (10 hrs/yr)	0184	22	3130	LLLL	LLLL	0530
	AYPYN	6919	28	2130 3130	LLLL	LLLL	0x30
Additional Classified Help	Classified Discretionary	0100	XX	3130	LLLL	LLLL	7079
ASB Supervision	ASB Reimbursement	*0199	28	2130 3130	LLLL	LLLL	CLUB SF 1
<i>* All 0199 accounts should have a subfund 1 Example: 0199 28 2130 4070 4070 2120 1</i>							
<i>** Only the following programs can use activity 34: 01xx, 02xx, 03xx, 21xx, 31xx, 34xx, 45xx, 55xx, 74xx. If the program does <u>not</u> begin with one of the preceeding, <u>activity 31</u> must be used instead. Federally funded programs cannot use activity 34.</i>							
<b>BEA Agreement Extra Hours</b>							
ESA/Specialists Extra Hours	Align with Salary Account Code(s)	XXXX	XX	2130	LLLL	LLLL	0131
Co Teaching Extra Hours		XXXX	27	2130	LLLL	LLLL	0135
School Directed Meetings		XXXX	XX	2130	LLLL	LLLL	0137
Reassignment/Move		XXXX	XX	2130	LLLL	LLLL	0136
<i>Note: When estimating the cost of extra hours include 25 percent of hourly rate to cover associated payroll taxes.</i>							
DESCRIPTION	SOURCE BUDGET	PROG/ SUB PROG	ACTIV	OBJECT CERT CLASS	LLLL	RESP	TRAILER
<b>SUBSTITUTES</b>							
SPED / ELL	Special Services	Coded by District Department					
Title I / LAP / Preschool	Student Support Services	Coded by District Department					
CTE	CTE	Coded by District Department					
Leave Sub	Human Resources	0188	XX	2120 3120	LLLL	0430	0x20
Administrative Leave		0188	XX	2120 3120	LLLL	0430	0x23
BEA Union Release		0189	27	2120	LLLL	0430	0121
PSE Union Release (PSE Sec. 4.5)		9789	14	3120	LLLL	0430	0521
Open Position	Contract Salaries	XXXX	XX	2120 3120	LLLL	LLLO	0x24
Unpaid Leave Sub	Contract Salaries	XXXX	XX	2120 3120	LLLL	LLLO	0x20
District Release	Building Budget BE/ALE	0100/0200	XX	2120 3120	LLLL	LLLO	7xxx
	Departments	Coded by District Department					
	BEA Over Trigger Class Size (BEA Art. 44, Sec 1 & 2)	0106	27	2120	LLLL	0900	0120
Campus Safety	Human Resources	0119	25	3120	LLLL	0430	052x
DESCRIPTION	SOURCE BUDGET	PROG/ SUB PROG	ACTIV	OBJECT CERT CLASS	LLLL	RESP	TRAILER
<b>LOST PLANNING TIME (Recorded on Time Off Report Only)</b>							
Lost Planning Time	Human Resources	0100	27	2130	LLLL	0430	0133
In Lieu of Sub (Distributed Students)		0100	27	2130	LLLL	0430	0134
<b>Certificated rates for extra hours (rates are governed by BEA contract)</b>							
Description	When Used					Rate/Hr	
District Approved Curriculum Projects	Requires signature of an Assistant Superintendent or the Executive Director of Human					\$ 42	
Other Committee Work/Projects and ACT	Most non-student contact hours including professional development, collaboration, school committees, and other meetings.					\$ 42	
Summer School / Extended Day Learning / Credit Retrieval	Teacher-led student instruction.					\$ 42	

# **BEA ADDED DUTY AND ACTIVITY STIPENDS (0141 - 0144)**

Most stipends (Supplemental Service Contracts) are determined and paid in accordance with the applicable collective bargaining agreement. These are separate funds from the building budget allocations.

Schools develop and submit plans for staff activity/leadership positions required by their unique school program. Plans are developed using shared decision making at the school level and reviewed/approved by the school site council.

Supplemental service contracts are prepared by the building and submitted to the Human Resources department for approval through Informed K12. A link to the form can be found at [bethelsd.org](http://bethelsd.org) under Human Resources/Employee Forms/Employment Forms. Amounts entered are for the actual stipend amount without benefits. The payroll system will include necessary benefits when the stipends are paid.

This work is to be accomplished before and after the student school year on scheduled district business days.

*\*Note:* Nonexempt classified staff cannot be paid through stipends. They must be paid on a timesheet for actual hours worked. By law nonexempt employees who work more than 40 hours per week must be compensated at a higher (blended) rate.

Proposals to fill a BEA (to a limited extent) or BEAAA position usually paid by stipend to a non-certificated staff member must be approved in writing by the Executive Director of Human Resources before they may be offered to the employee. This may be obtained by email or in a memo. Once approved they can be paid on a time sheet using the BEA or BEAAA account codes provided through finance. (Attach a copy of the written approval from human resources to the timesheets submitted to the Payroll department.) Employees should not be paid on a time sheet without prior approval.

# PRINT/COPY MODEL PROGRAM

This model was designed to encourage efficient use of funds for copying by encouraging the use of the central print shop for large jobs and for high volumes per original. It is guidance for basic copying only and not intended for specialized jobs which should be forwarded to the district's central print shop.

## **Important ~ Please Note:**

To avoid jeopardizing warranties, copiers should not be moved by anyone other than Quality Business Systems/Sharp. Please complete a Technology TSR if you need to relocate your copy machine.

Please **DO NOT** order toner for any desktop copier or large copy machines. The service agreement includes an automated re-supply for toner cartridges.

## **District Guidelines**

All schools are to participate in this model. Take care to project printing costs prior to distributing building funds to other areas of the budget. Monitor closely and adjust as necessary throughout the year.

Buildings are responsible for the copier costs incurred in their building.

### District Print Shop Costs

- 0.02 black on white paper – one sided
- 0.035 black on white paper – two sided
- 0.032 black on color paper – one sided
- 0.047 black on color paper – two sided

# **WATER FOR DRY PORTABLES**

Elementary schools receive water for dry portables used as instructional classrooms. The weight room portable at the high school level also receives bottled water.

The purchase of water for dry portables is centralized. To request water for a dry portable email the school name, portable number, date the portable was added, and the grade level of students housed in the portable to the Business Office. If dry portables are removed from your site, please email the Business Office with the school name, portable number, and date of removal.

The budget authority or designee will sign and date the invoice left by the vendor as authorization to pay (this is the official receipt of delivery) and forward it to the building staff responsible for the budget for processing. That individual will send the invoice to the Business Office for payment.

## 2023-24 Elementary Building Allocations

	BUILDING	LOC CODE	BUDGETED FTE	BASIC BUILDING BUDGET	LIBRARY	CLASSIFIED DISCRETIONARY	TOTAL BASIC BUILDING BUDGET
<i>Rate</i>				\$ <sup>72</sup> Per FTE	\$ <sup>5</sup> Per FTE	\$ <sup>4</sup> Per FTE	\$ <sup>63</sup> Per FTE
	BELA	6280	22.36	\$ 1,610	\$ -	\$ 89	\$ 1,699
	CP	1200	532.07	\$ 38,309	\$ 2,660	\$ 2,128	\$ 43,097
	CE	1500	569.80	\$ 41,026	\$ 2,849	\$ 2,279	\$ 46,154
	CC	1120	646.92	\$ 46,578	\$ 3,235	\$ 2,588	\$ 52,401
	EPSOC	1220	353.00	\$ 25,416	\$ 1,765	\$ 1,412	\$ 28,593
	EV	1320	552.04	\$ 39,747	\$ 2,760	\$ 2,208	\$ 44,715
	FE	1850	537.15	\$ 38,675	\$ 2,686	\$ 2,149	\$ 43,510
	GE	1100	556.74	\$ 40,085	\$ 2,784	\$ 2,227	\$ 45,096
	KAP	1420	351.75	\$ 25,326	\$ 1,759	\$ 1,407	\$ 28,492
	KJE	1900	564.34	\$ 40,632	\$ 2,822	\$ 2,257	\$ 45,711
	NT	1520	466.60	\$ 33,595	\$ 2,333	\$ 1,866	\$ 37,794
	NE	1880	723.35	\$ 52,081	\$ 3,617	\$ 2,893	\$ 58,591
	NS	1540	478.30	\$ 34,438	\$ 2,392	\$ 1,913	\$ 38,743
	PV	1400	519.92	\$ 37,434	\$ 2,600	\$ 2,080	\$ 42,114
	RR	1020	422.69	\$ 30,434	\$ 2,113	\$ 1,691	\$ 34,238
	ROY	1620	312.10	\$ 22,471	\$ 1,561	\$ 1,248	\$ 25,280
	SM	1720	625.60	\$ 45,043	\$ 3,128	\$ 2,502	\$ 50,673
	SE	1820	366.90	\$ 26,417	\$ 1,835	\$ 1,468	\$ 29,720
	CHT	1920	641.10	\$ 46,159	\$ 3,206	\$ 2,564	\$ 51,929
	BVA	5633	126.60	\$ 9,115	\$ 633	\$ 506	\$ 10,254
	TOT ELEM		9369	\$ 674,591.00	\$ 46,738.00	\$ 37,475.00	\$ 758,804
<b>Budget Account Codes:</b>							
	PROG/SUBPROG			0100	0100	0100	0100
	ACTIVITY			varies	22	varies	varies
	OBJECT			varies	varies	varies	varies
	TRAILER			7000 - 7206	7050	7079	7000 - 7206

### NOTES:

(1) **Basic Building Budget:** PPSS 0100 with trailers 7000 - 7206 - Use for the costs of: printing/copying, supplies, library materials, equipment including technology not covered by tech supplies allocation; extra hours for short-term projects or peak periods; professional training for classified/certificated building staff; and other needs related to building operations and support of instructional programs.

(2) **Library:** PPSS 0100 with activity 22 and trailer 7050 - Expenditures of this allocation are restricted for the costs related to library and/or learning resources.

(3) **Classified Discretionary:** PPSS 0100 with trailer 7079 - Expenditures of this allocation are for additional hours for classified staffing to meet the individual needs of each building. Salaries charged to this account will include the associated benefits.

(4) **BVA, BELA Note:** BVA/BELA Prog/Subprog - Uses PPSS 0200 with same trailers as listed for allocations.

## 2023-24 Middle School Building Allocations

	BUILDING	LOC CODE	BUDGETED FTE	BASIC BUILDING BUDGET	LIBRARY	CLASSIFIED DISCRETIONARY	TOTAL BASIC BUILDING BUDGET
<i>Rate</i>				\$ <sup>76</sup> Per FTE	\$ <sup>5</sup> Per FTE	\$ <sup>4</sup> Per FTE	
	EPSOC	1220	211.00	\$ 16,036	\$ 1,055	\$ 844	\$ 17,935
	BMS	3050	674.51	\$ 51,263	\$ 3,373	\$ 2,698	\$ 57,334
	CMS	3860	734.05	\$ 55,788	\$ 3,670	\$ 2,936	\$ 62,394
	CMMS	3250	565.99	\$ 43,015	\$ 2,830	\$ 2,264	\$ 48,109
	FMS	3060	639.83	\$ 48,627	\$ 3,199	\$ 2,559	\$ 54,385
	LMS	3300	874.38	\$ 66,453	\$ 4,372	\$ 3,498	\$ 74,323
	SMS	510	726.86	\$ 55,241	\$ 3,634	\$ 2,907	\$ 61,782
	CHS	5040	72.80	\$ 5,533	\$ 364	\$ 291	\$ 6,188
	BVA	5633	132.08	\$ 10,038	\$ 660	\$ 528	\$ 11,226
	TOT MS		4632	\$ 351,994.00	\$ 23,157.00	\$ 18,525.00	\$ 393,676
<i>Budget Account Codes:</i>							
PROG/SUBPROG				0100	0100	0100	0100
ACTIVITY				varies	22	varies	varies
OBJECT				varies	varies	varies	varies
TRAILER				7000 - 7206	7050	7079	7000 - 7206

### NOTES:

(1) **Basic Building Budget:** PPSS 0100 with trailers 7000 - 7206 - Use for the costs of: printing/copying, supplies, library materials, equipment including technology not covered by tech supplies allocation; extra hours for short-term projects or peak periods; professional training for classified/certificated building staff; and other needs related to building operations and support of instructional programs.

(2) **Library:** PPSS 0100 with activity 22 and trailer 7050 - Expenditures of this allocation are restricted for the costs related to library and/or learning resources.

(3) **Classified Discretionary:** PPSS 0100 with trailer 7079 - Expenditures of this allocation are for additional hours for classified staffing to meet the individual needs of each building. Salaries charged to this account will include the associated benefits.

(4) **CHS, BVA Note:** CHS/BVA Prog/Subprog - Uses PPSS 0200 with same trailers as listed for allocations.

## 2023-24 High School Building Allocations

	BUILDING	LOC CODE	BUDGETED FTE	BASIC BUILDING BUDGET	GRADUATION	CREDIT RETRIEVAL	LIBRARY	CLASSIFIED DISCRETIONARY	TOTAL BUILDING BUDGET
<i>Rate</i>				\$ 76 Per FTE	\$ 30,000 Total Allocation	\$ 10,000 Per School	\$ 5 Per FTE	\$ 4 Per FTE	
	BHS	407	1546.55	\$ 117,538	\$ 7,500	\$ 10,000	\$ 7,733	\$ 6,186	\$ 148,957
	GKHS	428	1862.49	\$ 141,549	\$ 7,500	\$ 10,000	\$ 9,312	\$ 7,450	\$ 175,811
	SLHS	458	1699.31	\$ 129,148	\$ 7,500	\$ 10,000	\$ 8,497	\$ 6,797	\$ 161,942
	CHS	504	244.75	\$ 18,601	\$ 5,000	\$ 5,000	\$ 1,224	\$ 979	\$ 30,804
	BVA	5633	248.70	\$ 18,901	\$ 2,500	\$ -	\$ 1,244	\$ 995	\$ 23,640
	TOT HS		5602	\$ 425,737	\$ 30,000	\$ 35,000	\$ 28,010	\$ 22,407	\$ 541,154
<b>Budget Account Codes:</b>									
PROG/SUBPROG				0100	0100	0100	0100	0100	0100
ACTIVITY				varies	27	27	22	varies	varies
OBJECT				varies	varies	varies	varies	varies	varies
TRAILER				7000 - 7206	7051	7062	7050	7079	7000 - 7206

### NOTES:

(1) **Basic Building Budget: PPSS 0100 with trailer 7000 - 7206** - Use for the costs of: printing/copying, supplies, library materials, equipment, including instructional technology; extra hours for short-term projects or peak periods; professional training for classified/certificated building staff; and other needs related to building operations and support of instructional programs.

(2) **Graduation: PPSS 0100 with trailer 7051** - Expenditures of this allocation are restricted to graduation ceremony costs. (The cost of the Tacoma Dome is paid at the district level.)

(3) **Credit Retrieval: PPSS 0100 with trailer 7062** - Expenditures of this allocation are restricted to the costs of credit retrieval opportunities to credit deficient students.

(4) **Library: PPSS 0100 with activity 22 and trailer 7050** - Expenditures of this allocation are restricted for the costs related to library and/or learning resources.

## FAQ

### Building Timesheet Coding

#### A. Hours / Days in Excess of Contract

**1) Q: What account code should be used for additional time for an employee?**

**A:** Coding for additional time depends on whether the employee's position is certificated or classified, the program in which the employee works (examples: basic ed instructional, basic ed office, library, campus safety, SPED, Title I, CTE etc.), and the source of the budget to be used (examples: building budget, classified discretionary, professional development, Title I, LAP, CTE). See the "Timesheet Account Codes for Buildings" help sheet available in the Building Budget Manual for specific codes or call the district budget office for assistance.

**2) Q: Can classified staff be paid through stipends? Can classified staff fill a position usually paid by stipend under the BEA or BEAAA contracts?**

**A:** Nonexempt classified staff cannot be paid through stipends. They must be paid on a timesheet for actual hours worked. By law nonexempt employees who work more than 40 hours per week must be compensated at a higher (blended) rate.

Proposals to fill a BEA (to a limited extent) or BEAAA position usually paid by stipend to a non-certificated staff member must be approved in writing by the Executive Director of Human Resources before they may be offered to the employee. This may be obtained by email or in a memo. Once approved they can be paid on a time sheet using the BEA or BEAAA account codes provided through finance. (Attach a copy of the written approval from human resources to the timesheets submitted to the Payroll department.)

Employees should not be paid on a time sheet without prior approval.

#### B. Substitutes

**1) Q: What account code should be used for a substitute filling an open position? What if the open position is being filled by a building employee?**

**A:** Use the program/subprogram, activity, location, responsibility and trailer codes used to pay the contract salary of the open position as if it were filled but replace the contract salary object code with the appropriate object code (certs 2120 or class 3120). The treatment is the same regardless of whether the person filling in is a building employee or a regular substitute; or whether they are covering an opening that exists due to a retirement, resignation or enrollment increase.

**2) Q: When is the human resources department responsible for paying for a substitute and when is the building responsible for paying for a substitute?**

**A:** Substitute coverage for an employee on paid leave is coded to the human resources department; while substitute coverage for an employee on unpaid leave is coded to the account code used for the absent employee's contracted salaries. If a building requests a substitute for an employee paid from the building budget (Trailer 7xxx) the building pays for the substitute from program 0100 (0200 BELA/BVA/CHS). In addition, several district departments pay for substitutes related to their programs or activities.

- 3) Q: When a teacher who has a basic contract for less than 1.0 FTE “subs” for another teacher, at what rate is the “sub” time paid?**

**A:** According to our BEA contract, employees with continuing or non-continuing contracts are compensated for substitute work done outside their contract day at \$150 per day or a relative portion thereof. This is based on a 7.5 hour day making the hourly rate \$20.

**C) Other**

- 1) Q: What account code should be used when a certificated staff member loses their planning time because no substitute is in the building?**

**A:** Use account code 0107 (K-5<sup>th</sup>) or 0100 (6-12<sup>th</sup>) 27 2130 LLLL 0430 0133 0. Payment should be in accordance with article 12 of the BEA collective bargaining agreement.

- 2) Q: Are there restrictions on what can be charged to the classroom supply budget provided to buildings by SPED (elementary program / subprogram 2143, secondary program / subprogram 2144)? Can copy “clicks” be charged to this fund source?**

**A:** Yes. The use of special education funds accounted for in Program 21 is constrained by State requirements. To ensure that these funds are used according to State guidance buildings complete a spending plan which requires approval by the Special Services district office.

Copy “clicks” should not be charged to individual programs like SPED and CTE where the students involved in the program are included in the basic building allocation formula. Copy “clicks” may be charged to programs where the students are excluded from the basic building calculation such as Preschool and tuition-based Kindergarten.

- 3) Q: Certificated staff in a classroom has to take time off in ½ or full day increments if substitute coverage is required? Does this also apply when no substitute coverage is needed? Does this apply to certificated staff that are not in a classroom and for which no substitute coverage time is needed like counselors or instructional coaches?**

**A:** Time off increments are limited to ½ or full day only in cases where substitute coverage is needed.