SCHOOL-BASED DECISION MAKING

School Name: **Pleasure Ridge Park High School**

Subject of the Policy: **Budget and Spending**

Policy Statement
The school budget shall consist of funds appropriated to the school for a period beginning **July 1 and ending June 30** of the next year. The initial budget of the new year must be approved by the SBDM Council no later than **March 15** of the preceding year. Any adjustments based on allocation changes after the opening of school must be approved by the SBDM Council no later than **August 30** of the new school year.

Budget Development
A committee shall develop a draft budget for the SBDM Council. This budget committee shall include a needs analysis that considers the impact of budget decisions on student achievement, closing the achievement gap, and addressing racial inequities. A comprehensive needs analysis will include student achievement data, the Comprehensive School Improvement Plan, and the school's Racial Equity Plan. The Committee will consult with the school librarian on maintenance of the school library media center, including the purchase of instructional materials, information technology, and equipment.

The committee shall use the *School Budget Instructions* and *School Budget FAQs* as provided by the JCPS Budget Department. The budget committee shall provide an opportunity for staff feedback and will apply the JCPS Racial Equity Assessment Protocol (REAP) to budget recommendations. The committee shall develop a draft budget and shall conduct a meeting on the budget before it is recommended to the SBDM Council

Budget Approval
The SBDM Council is responsible for reviewing and/or amending the budget, as necessary, before final approval. The approved budget shall be communicated to the staff and made available for public access. The timeline for submitting the school budget shall adhere to deadlines as required by the JCPS Budget Department and the JCPS Human Resources Department.

Budget Monitoring
The SBDM Council shall be responsible for monitoring the budget. The principal shall be responsible for reporting the status of the budget to the SBDM Council during regularly scheduled meetings, which shall include a report of General Fund Flex. Best practice in budget monitoring is a principal report providing a monthly summary list of all individual flexible account balances, the total available flex balance remaining, and a report on significant expenditures since the last SBDM budget report.

Budget Adjustments
The initial budget was approved to establish anticipated needs in each expense category. However, to maintain efficient school operations, the principal may transfer among flexible

account codes, but this level of flexibility is limited to transfers totaling no more than $20,000 to/from any one code. For expenses necessitating transfers exceeding this amount, the principal must convene the SBDM Council and obtain SBDM Council approval. The Council shall be responsible for the school operating within the overall budget allocated to the school.

Staffing

The school council shall determine, within the parameters of available funds, the number of persons to be employed in each job classification at the school (KRS160.345 and 702 KAR 3:246). Changes of staffing levels must be approved by the SBDM Council prior to implementation. The Council will restrict itself to discussion on positions and will not discuss staff member names, except in the case of a principal vacancy. The Council must operate in accordance with timelines, contracts, and procedures established by the JCPS Human Resources department.

Financial Audit Reports

A copy of the annual financial audit reports shall be shared with the SBDM Council at the meeting after receipt.

School Activity Funds

The school administration shall follow state Redbook requirements for managing school activity funds. School activity funds shall be used in accordance with their intended purpose upon collection.

To support permitted athletic expenditures, zero percent of all athletic gate revenue shall be transferred from the school Activity Account to the school Fund 22 account. Athletic gate sales are used to support non-revenue sports, referee expenses, coaches' payroll, and activity bus drivers. For coaches and activity bus drivers, the amount of the funds needed to cover their payroll will be sent from the gate sales in activity funds to the appropriate payroll codes.

Date of First Reading: **11.17.2025**
Date of Second Reading: **12.08.2025**
Date Adopted: **12.08.2025**

Date of Yearly Review:
Date of Yearly Review:

Signature: _____

(SBDM Council Chairperson)