



KSBRRC Model Policy for School Budgeting

Why adopt a policy for school budgeting?

School boards should consider adopting a school budgeting policy that requires school districts to commit to a student- focused continual improvement process, or cycle, that will ensure student academic outcomes are *the* priority for all resource allocation.

Policy

This policy establishes guidelines for prioritizing financial resources so that student academic needs are, and remain, *the* priority for school board decision-making. Implementing a process, or review cycle, that prioritizes all academic needs first means building a budget from the classroom out. Long-term budget planning, scheduling an annual review and adjusting resources based on student achievement data and trends ensures student academic needs are met first.

Board members should receive a financial report monthly showing actual spending in each fund compared to the budget and amount spent in the prior year, for YTD, and a full-year forecast. The report should also disclose the percentage of variance in each fund to allow for adjustments and compliance within acceptable ranges. Funds may be reallocated across the budget within a fund as long as total spending remains at or below the budgeted amount. For example, General Fund money budgeted for travel can be reallocated for teacher pay increase as long as the total General Fund spending in each fund does not exceed the published total. Money may also be transferred from one fund to another (e.g. Supplemental General to Instructional) as long as both funds remain at or below their published totals.

The purpose of a budget review is to ensure the district is on track to achieve the main priority, meeting the student academic outcomes goals established for the district. The board can make budget adjustments after determining the reasons for discrepancies and their impact on overcoming barriers for improvement as identified by the board through the Building Needs Assessment and outcomes performance data.

A commitment to budgeting for continuous outcome improvement ensures that long-term financial planning and budgeting are responsive to student-focused priorities. By monitoring performance, and being willing to adapt, the district can create a sustainable financial framework that supports its educational mission.

For reference see:

2024-2025 KSDE Instructions for [Transfers \(budget fund\).pdf \(ksde.org\)](#)

2024-2025 KSDE [Budget Instructions.pdf \(ksde.org\)](#)

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