

Additions shown in *highlighted italic text*  
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## **Business and Noninstructional Operations**

BP 3000(a)

### **CONCEPTS AND ROLES**

The School Board recognizes that money and money management comprise the foundational support of the entire school program. To make that support as effective as possible, the Board intends to:

1. Encourage advance planning through the best possible budget procedures.
2. Explore practical sources of dollar income.
3. Guide the expenditure of funds so as to derive the greatest possible educational returns.
4. Expect sound fiscal management from the administration.
5. Advocate a level of per student funding sufficient to provide quality education.

The Board desires to support the educational program with high standards of safety in the operation and maintenance of school facilities, equipment and services.

### **Role of The Board**

The Board:

1. Solicits public input on educational needs and utilizes that information in making budget decisions.
2. Approves and adopts the annual budget and approves budget transfers.
3. Is accountable for all district funds.
4. Adopts written policies governing the purchase of supplies and equipment.
5. Monitors all expenditures by reviewing monthly statement of expenditures for all funds.
6. Reviews the annual audit of district accounts and business procedures.
7. Adopts an insurance program which complies with law and reflects prudent financial management.
8. Provides for long-range plans to acquire or dispose of sites and to add, maintain and staff new facilities.
9. Advocates and secures community support for additional financing when necessary.

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## **Business and Noninstructional Operations**

BP 3000(b)

### **CONCEPTS AND ROLES (continued)**

#### **Role of Superintendent or Designee**

The Superintendent or designee:

1. Prepares the detailed annual budget and presents it to the Board for adoption.
2. Administers the budget and keeps expenditures within approved limits.
3. Enforces requisition and purchase order policies and regulations.
4. Establishes control/inventory systems to account for district funds, supplies and equipment in accordance with law and Board policy.
5. Makes all financial reports required by law or Board policy and prepares reports for public release.
6. Analyzes the district's financial condition and presents the Board with proposals for meeting financial needs.
7. Provides for the annual audit of district accounts and business procedures.
8. Helps the Board to establish an adequate insurance program.
9. Maintains the district's noninstructional operations.

#### **Working Relationships of the Board and Superintendent or Designee**

The Superintendent or designee shall recommend financial plans to the Board in accordance with the district's goals and objectives, whenever district programs may be endangered by a lack of funds or when the continuation of district programs may result in an overexpenditure of district funds.

The Board desires complete information from the Superintendent or designee on all matters relating to the district's financial operations. The Board shall closely scrutinize all district financial operations so that it may fully discharge its legal responsibilities with regard to school finance.

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## **Business and Noninstructional Operations**

BP 3000(c)

### **CONCEPTS AND ROLES (continued)**

*(cf. 3460 - Financial Reports and Accountability)*

*Legal Reference:*

ALASKA STATUTES

*14.08.101 Powers (Regional School Boards)*

*14.08.111 Duties (Regional School Boards)*

*14.12.020 Support, Management and Control*

*14.14.060 Relationship between borough school district and borough*

*14.14.065 Relationship between city school district and city*

*14.14.090 Additional duties*

*Reviewed 4/07*

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## Business and Noninstructional Operations

BP 3100

### BUDGET

Note: Pursuant to A.S. 14.12.020, Regional Educational Attendance Areas are maintained by the state. Borough and city school districts are funded through local contributions authorized by the borough assembly or city council and state apportionments based on the amount of local contributions as defined in A.S. 14.17.410. A.S. 14.17.900 requires districts to operate under a balanced budget and provides that the state is not responsible for the debts of school districts.

The School Board shall establish and maintain a balanced budget. The Board shall adopt an annual budget which is compatible with district goals and objectives.

(cf. 0200 - Goals for the School District)  
(cf. 3460 - Financial Reports and Accountability)

The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget or a revised budget.

In order to receive public input early in the budget preparation process, staff, and communities shall be given opportunity to provide input.

(cf. 1220 - Citizen Advisory Committees)

#### Legal Reference:

##### ALASKA STATUTES

- 14.07.030 Powers of state department
- 14.07.170 Additional powers and duties of state board
- 14.12.020 Support, management and control
- 14.14.060 Relationship between borough school district and borough
- 14.14.065 Relationship between city school district and city
- 14.17.300 - 14.17.990 Financing of public schools

##### ALASKA ADMINISTRATIVE CODE

- 4 AAC 09.005 - 4 AAC 09.050 State Aid
- 4 AAC 09.110 - 4 AAC 09.990 School Operating Fund

Revised 3/04  
Reviewed 4/07

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## **Business and Noninstructional Operations**

AR 3100

### **BUDGET**

#### **Public Hearing and Availability of Proposed Budget**

The proposed budget, showing expenditures, cash balances and all revenues, shall be made available for public inspection before the public hearing date.

The Board shall hold a public hearing on the proposed budget for the purpose of permitting any district resident to appear and speak to the budget or any item on the budget.

#### **Adoption of the Budget**

The adoption of the budget shall not take place until the public hearing is concluded. The district budget shall conform to state regulations regarding form and content.

By July 15, the adopted budget shall be submitted to the state department of education for approval. The state commissioner may reject the district budget if it is not in the form required by the state, is not balanced, or does not meet local effort requirements of law, or does not meet the requirements for minimum expenditure for instruction. If rejected by the state, a revised budget shall be submitted within twenty days of the date the notice of rejection is mailed. If the budget contains a prior year fund balance as revenue, the budget shall be revised and resubmitted if the annual audit shows the fund balance to be less than projected. (4 AAC 09.110/09.120)

*Revised 3/04*  
*Reviewed 4/07*

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## **Business and Noninstructional Operations**

BP 3110

### **TRANSFER OF FUNDS**

The School Board recognizes that the transfer of funds between budget categories may be necessary in order to ensure that the district maintains a balanced budget. The Superintendent or designee may authorize budget transfers. All transfers shall be reported to the Board and are subject to Board approval.

*Legal Reference:*

*ALASKA STATUTES*

*14.04.101 Powers (Regional school boards)*

*14.14.060 Relationship between borough school district and borough*

*14.14.065 Relationship between city school district and city*

*Updated 5/10*

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## **Business and Noninstructional Operations**

BP 3200

### **INCOME**

Effective district planning depends upon accurate projection and calculation of anticipated district income. The Superintendent or designee shall ensure that all income sources are identified and received as early as possible each year.

*Legal Reference:*

ALASKA STATUTES

*14.07.070 Withholding state funds*

*14.17.080 Student count estimates*

*14.17.082 Fund balance in school operating fund*

*Reviewed 4/07*

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## **Business and Noninstructional Operations**

BP 3260

### **MATERIALS FEES**

The School Board will make every effort to provide equipment, books and instructional materials needed to maintain the desired instructional program so that teachers, students, and parents/guardians do not feel compelled to provide such items and school fund raising activities are minimized. The sale of any school supplies or materials must be authorized by the Superintendent or designee or the Board.

*(cf. 1321 - Soliciting Funds from and by Students)*

*Reviewed 4/07*



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## **Business and Noninstructional Operations**

BP 3270

### **SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES (PERSONAL PROPERTY)**

The School Board recognizes that the district may own personal property which is unusable, obsolete, or no longer needed by the district and that the disposal of such property may be in the best interests of the district.

The Superintendent or designee shall arrange for the sale or disposal of district personal property in accordance with state and federal law.

Those items having a fair market value of less than \$2,000 may be disposed of by the Superintendent or his designee at the most advantageous price by private sale.

Items having a fair market value of \$2,000 or more will be advertised for sale, at least in the community where located, and sold to the highest bidder.

All money received from the sale of property will be deposited into the equipment replacement Fund, unless otherwise directed by the Board.

*(cf. 3440- Inventories)*

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## **Business and Noninstructional Operations**

BP 3280

### **SALE OR LEASE OF SCHOOL FACILITIES OR REAL PROPERTY**

The Board shall dispose of, or recommend to the state the disposal of, school facilities or real property whenever it is apparent the district will have no future use for it. If unused property will be needed at some future time, the Board may lease, or recommend to the state the lease of, such property within one year following the school closure. Any sale or lease of school facilities or real property will conform to the provisions of law.

*(cf. 1330 - Use of School Facilities)*

The School Board encourages public participation in the determination of school facility needs.

*(cf. 1220 - Citizen Advisory Committees)*

#### *Legal Reference:*

##### ALASKA STATUTES

*14.07.030 Powers of state department*

*14.08.101 Powers (Regional school boards)*

*14.08.151 Land and buildings*

##### ALASKA ADMINISTRATIVE CODE

*4 AAC 31.085 Disposal of abandoned or obsolete property*

*Revised 1/03*

*Reviewed 4/07*

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## **Business and Noninstructional Operations**

BP 3290

### **GIFTS, GRANTS AND BEQUESTS**

The School Board greatly appreciates the support of community members and may accept suitable donations on behalf of the district. To be acceptable, a gift must satisfy the following criteria:

1. Not begin a program which the Board would be unwilling to continue when the donated funds are exhausted.
2. Not entail undesirable or hidden costs, such as additional staff workload.
3. Place no restrictions on the school program.
4. Not be inappropriate or harmful to the best education of students.
5. Not imply endorsement of any business or product.
6. Not conflict with any provision of the Board policy or public law.
7. Have a purpose consistent with those of the district.

The Board discourages any gifts which may directly or indirectly impair its commitment to providing equal educational opportunities for all district students. Use of a gift shall not be impaired by restrictions or conditions imposed by the donor. The Board will try to follow the donor's wishes insofar as they do not conflict with district philosophy or operations.

Upon acceptance by the School Board, all gifts, grants and bequests shall become school district property. At the Superintendent or designee's discretion, a gift may be used at a particular school.

*(cf. 3430 - Investing)*  
*(cf. 3440 - Inventories)*

*Reviewed 4/07*