

The background of the entire page is a dense field of white, three-dimensional dollar signs (\$). These signs are rendered with soft shadows, giving them a sense of depth and volume. They are scattered across the page, with some appearing larger and more prominent than others, creating a textured, monochromatic effect.

***Lee's Summit R-VII School District
2009-10 Budget Guidelines***

Revised July 2009

Lee's Summit R-VII School District

2009-10 Budget Guidelines

Table of Contents

General Expenses	3
Athletics	3
Copier/Paper	4
Food	5
Non-Athletic Student Travel.....	6
Overtime/Comp Time/Extra Work.....	7
Staff Travel	8
Substitutes.....	9
Daily Meal Allowance	10
Appendix A-Per Diem Meal by State	11

2009-10 Budget Guidelines

Approved Expenses

General Note: All expenses of District funds will be supported for payment using original invoices and must be approved by each budget manager using an original signature. Facsimile signatures or stamped signatures are not acceptable. Activity funds are considered District funds and must be spent with the same due diligence and approval process as District operating funds. Student needs should be the first priority for any expenditure of funds. Budget managers and staff should use good professional judgment when considering expenditure of District funds. Thought should be given to:

- type and frequency of expense
- the business purpose of the expense
- is the expense reasonable and within the budget guidelines

Athletics

- Building Principals will continue to identify ways to reduce transportation costs for every sport.
- District general funds will not be used to fund any part of athletic trips for purposes of observing other teams or participating in social outings. After checking other funding sources (activity funds, parent organizations, outside sources), students can be charged for transportation costs to fund student trips taken outside the school day. Collection of transportation and admission costs must be made in advance of the trip. Students are to be charged no more than the actual transportation costs and admission charge for the trip. If an adequate number of students commit to the student trip, a transportation request can be made (two weeks in advance of the trip).
- Requests by coaches to miss instructional time for athletic events will be approved by the building Athletics/Activities Director only when it is absolutely necessary.
- A request for in-state overnight travel must be approved by the building principal and meet the following criteria:
 - Necessary to the program
 - Requires departure prior to 6:00 a.m.
- Efficient use of bus transportation will be practiced at all times.
- District expense for out-of-metro athletic trips in excess of 10 hours will be reduced by 10% for the 2009-10 school year. The buildings will be invoiced for the 10% by Transportation for reimbursement from an activity/camp account.
- When planning for activity/athletic trips, use \$35/hour (includes fuel, maintenance and driver salary) as your travel reference. When estimating travel costs, budget 15 minutes on either end of the trip for the driver's salary. Do not add the extra 30 minutes on the transportation request. Use exact departure and return times to the school building.
- Requests for out-of-state (excluding metro area) athletic trips must be approved by the building principal and the district's Director of Athletics/Activities. No district operational funds may be used for these approved trips.

2009-10 Budget Guidelines

Copier/Paper

- Inform and educate user groups with regard to copier/paper cost recovery practices and procedures.
- Site monitoring of copier usage should occur throughout the year.
- Utilize alternate methods of communication, (i.e., voice/e-mail, posted announcements, scanning, etc.) rather than copying.
- Use high volume copiers only for large print jobs. Outsource as necessary but count costs in operation budget.
- Only make necessary copies; reduce unnecessary stockpiling.
- Eliminate use of colored paper for copying, where possible.
- Utilize District Warehouse for purchase of paper.
- Reduce paper needs by utilizing two-sided copies.
- Avoid copying and recopying same materials.
- Do not shift print jobs from copiers to computer printers.
- \$.05 per copy will be charged for "limited" one-sided personal use copies and \$.06 will be charged for two-sided copies. Charge-back outside organizations that use District copiers. A district copier code will be provided for monies collected for copier use. (Account #G2574300, Object 6363)
- Secure copier access codes.

2009-10 Budget Guidelines



- Food should be provided only if time constraints of the scheduled meeting prohibit departure for customary meals.
- Meeting agendas should be developed to provide participants time to leave the meeting for customary meals.
- Food provided by an outside source, free of charge, is always permitted. Acknowledge the source with the participants.
- When food is served, the cost per person, including drinks, should not exceed (In-District Facilities):
 - \$3.00 breakfast only (for meetings beginning at 7:00 am or earlier)
 - \$7.00 lunch only
 - \$2.00 snack only
 - \$9.00 when serving breakfast/lunch/snacks
 - \$10.00 dinner only (for meetings extending beyond 7:00 p.m. only)
 - Tips for food delivery are restricted to 15% of the total bill
- If breakfast or dinner will be served for a meeting, approval is needed by the immediate supervisor.
- Meal setup should be contained within the meeting room when possible.

Business Meal Expenses Not Associated With Travel

- Meals within the District and the Kansas City Metropolitan Area for employees and/or non-employees are not reimbursable unless the following conditions apply:
 - the meeting could not have reasonably been scheduled at any other time,
 - there is the expectation of deriving some current or future benefit for the District,
 - the employee is representing the District in a official/professional capacity,
 - the employee is actively engaged in a business meeting, a professional organization activity or activity necessary to the performance of the employee's job duties,
 - there is a clear business purpose.

Receipts for these type meals must include:

- the business purpose of the expenditure
- the name(s) and the business relationships of individuals for whom the expenditures were made.

2009-10 Budget Guidelines

Non-Athletic Student Travel

- When planning for student trips, use \$35/hour (includes fuel, maintenance and driver salary) as your travel reference. When estimating travel costs, budget 15 minutes on either end of the trip for the driver's salary. Do not add the extra 30 minutes on the transportation request. Use exact departure and return times to the school building.
- District general funds will not be used to fund any part of student trips for purposes of observing other out-of-district teams, performances or participating in social outings. After checking other funding sources (activity funds, parent organizations, outside sources), students can be charged for transportation costs to fund student trips taken outside the school day. Collection of transportation and admission costs must be made in advance of the trip. Students are to be charged no more than the actual transportation costs and admission charge for the trip. If an adequate number of students commit to the student trip, a transportation request can be made (two weeks in advance of the trip).
- Requests from coaches, directors or sponsors to miss instructional time for activity events will be approved by the building Athletics/Activities Director only when it is absolutely necessary.
- A request for overnight travel must be approved by the building principal and meet the following criteria:
 - Necessary to the program
 - Requires departure prior to 6:00 a.m.
- Student travel requiring any District/Activity funds to be expended for staff supervision will be restricted to the Continental United States. Waivers may be provided by the Superintendent of Schools.
- Efficient use of bus transportation will be practiced at all times.

2009-10 Budget Guidelines

Overtime, Comp Time and Extra Work

Extra Work is defined as: Hours in excess of contract or work agreement for hourly employees. Overtime is defined as: Hours in excess of 40 hours per week paid at 1.5 times the regular hourly rate.

- Budget managers must always consider how overtime can be justified to their supervisor, media, community, staff, etc.
- Budget managers must approve all additional time worked for pay or for comp time prior to the time being worked, when possible. Budget managers/supervisors are responsible to review and approve all additional time to be paid or comped.
- Overtime costs should be consistent with 2008-09 budgets, adjusted for salary increases.
- District SBE (Supervised Business Experience) costs will be consistent with 2008-09 budgets. The pay rate is \$7.25 per hour.
- Costs for all other student workers and other hourly workers will be consistent with 2008-09 budgets. The pay rate for student workers other than SBE students is \$7.25 per hour.
- Building Principals will collaborate and develop standards that address the use of police, staff and security for supervision at athletic/activities.
- The hourly rate for **exempt** (teachers) for work reported on timesheets is as follows: (Benefits for exempt hourly work should be calculated at 14.95%.)
 1. Attendance at School Improvement Team Meetings: \$12.25
 2. Supervision: \$12.25
 3. Gates/Athletics: \$12.25
 4. Tutoring: \$15.32
 5. Curriculum Writing: \$15.32
 6. Substituting during plan time: \$11.00
 7. Professional Development: \$14.28
 8. Professional Development Trainer: \$23.71

The hourly rate for **non-exempt** (support staff) for work reported on timesheets is as follows: (Benefits for non-exempt hourly work should be calculated at 14.15%.)

1. Attendance at School Improvement Team Meetings: \$14.28
2. Supervision: \$12.25
3. Gates/Athletics: \$12.25
4. Tutoring: \$12.25
5. College Student: \$8.50
6. High School Student: \$7.25

2009-10 Budget Guidelines

Staff Travel for Professional Development/Training

- After carefully reading the **completed** request form, budget managers should reflect on how they can justify the travel request to their supervisor, the media, the community, etc.
- Travel will be restricted to “program essential” needs and must be consistent with the school/department goals. Some examples of program essential needs may include:
 - CSIP Objectives
 - Recruitment
 - DESE required training/meetings
 - Required by grants
 - School Improvement Plan
 - MSHSAA required training/meetings
 - Involvement of students
 - Receiving an award
- Staff members who personally pay their own way may be allowed to attend conferences. Professional leave may be used contingent on approval from their supervisor and availability of funding for substitutes.
- All travel expenses must strictly adhere to the district’s “*Travel Procedures and Guidelines*” document.
- Budget managers shall make travel guidelines available to staff members prior to travel.
- Travel arrangements should be scheduled in a fiscally responsible manner:
 - Carpool to and from the airport/meeting
 - Minimize the number of nights and rooms required for overnight stay
 - Minimize the number of staff attending
 - Compare hotel prices prior to making reservations
 - Compare the total cost of the trip
 - Send minimum number of staff necessary to meet program essential needs
 - All air travel arrangements must be made by Business Services Staff
- Mileage reimbursement is \$0.50 per mile.
- Mileage reimbursement for teachers traveling between buildings as part of their teaching schedule will be charged to a District account and will not be listed on the building budget report.
- No tips in excess of 15% of the total bill.
- Staff travel will be restricted to the contiguous 48 states. Waivers may be provided by the Superintendent of Schools.
- Staff will be expected to share the information/knowledge gained through professional development/training with other staff members, where appropriate.

2009-10 Budget Guidelines

Substitutes

- Budget managers should always consider how substitute costs can be justified to their supervisors, media, community, staff, etc.
- Substitutes will only be provided for clerical staff when the absence exceeds five successive days. When possible, utilize existing staff. Supervisors should ensure that clerical staff is cross-trained. Critical situations need to be approved by the budget manager's supervisor. Clerical staff is defined as any position that provides clerical support. Listed below are the criteria for hiring substitutes for each employee group:

Health Clerks – Yes, in most cases you will need to have a substitute based upon safety for students. If you have two health clerks and can manage without a substitute, do not provide a substitute.

Building Clerks – No, for the first five successive days.

Secretaries – No, at the discretion of the budget manager.

Paraprofessionals – No, unless one-to-one assistance is necessary. Utilize existing staff when possible. Exceptions can be approved by the building principal after contacting the Executive Director of Special Services.

Playground – Yes, for student safety and to ensure plan time for elementary teachers. Playground employees will need to request a substitute when reporting their absence through the sub calling system.

Technology Clerks – No, for the first five successive days.

Employees who sub for other employees – You may continue to allow employees to sub for other employees just as we've done in the past. Those individuals will be paid at their regular rate of pay for additional time that exceeds their normal working day.

- Substitutes will only be hired for custodial staff when replacements from existing staff are not available.
- The rate for a teacher substitute is \$95.00 per day. (Total including social security. Daily rate is \$102.26 with social security of \$7.26).

2009-10 Budget Guidelines

Daily Meal Allowances (Tax and Tip Included)

Effective 7/01/08

Table contains Meals Totals and their breakdown					
Meal Expense*	\$44 Per Diem	\$49 Per Diem	\$54 Per Diem	\$59 Per Diem	\$64 Per Diem
Breakfast (Departing before 7:00 a.m.)	\$9.00	\$10.00	\$11.00	\$12.00	\$13.00
Lunch (Traveling between 11:00 a.m. and 1:00 p.m.)	\$13.00	\$14.00	\$16.00	\$17.00	\$19.00
Dinner (Arriving Back after 7:00 p.m.)	\$22.00	\$25.00	\$27.00	\$30.00	\$32.00

*Source: Internal Revenue Service. See the attached list of states (Appendix A) to determine the appropriate per diem for the location visited.

2009-10 Budget Guidelines

Appendix A

State-By-State Per Diem Meal Allowance Schedule

Effective 7/01/2008

(15% Gratuity and 8% Sales Tax are Included in Total Below)

State	Per Diem	State	Per Diem
Alabama	\$49.00	Montana	\$49.00
Alaska	64.00	Nebraska	49.00
Arizona	64.00	Nevada	64.00
Arkansas	54.00	New Hampshire	49.00
California	64.00	New Jersey	54.00
Colorado	64.00	New Mexico	59.00
Connecticut	64.00	New York	64.00
Delaware	44.00	North Carolina	54.00
District of Columbia	64.00	North Dakota	44.00
Florida	64.00	Ohio	54.00
Georgia	49.00	Oklahoma	49.00
Hawaii	64.00	Oregon	54.00
Idaho	59.00	Pennsylvania	64.00
Illinois	64.00	Rhode Island	64.00
Indiana	49.00	South Carolina	54.00
Iowa	44.00	South Dakota	44.00
Kansas	49.00	Tennessee	54.00
Kentucky	49.00	Texas	59.00
Louisiana	59.00	Utah	64.00
Maine	54.00	Vermont	64.00
Maryland	64.00	Virginia	64.00
Massachusetts	64.00	Washington	64.00
Michigan	54.00	West Virginia	44.00
Minnesota	64.00	Wisconsin	64.00
Mississippi	49.00	Wyoming	54.00
Missouri	59.00	Foreign Travel	64.00

Source: Internal Revenue Service