

Spend Plan

Informational Paper on School Fees



Beginning with the 2020-2021 school year, every LEA fee schedule must include a spend plan that lists the anticipated types of expenditures for each fee that the LEA charges. A spend plan provides students, parents, and employees transparency by identifying a fee’s funding uses. An LEA or school’s spend plan shall identify the needs justifying the fee being charged. These expenditures can be for the current fiscal year or be carryover for use in a future fiscal year.

Example: Football helmets may only be purchased once every three years, but the fees are collected from students each year. The amount and process need to be listed and explained in the spend plan.

The spend plan should not be confused with the delineation of each fee and the fee total. Below are two examples that explain the difference between a delineation of fees and the spend plan.

Spend Plan for Art Class Fee	<u>Art Class Fee: \$50</u> <i>Brushes, Canvas, Paint, Art Book, Watercolor Paper</i>		
Delineation of Fees - each fee listed here will require a spend plan.	Concert Band:	Fee	Fundraising*
	Uniform - <i>(Jacket, shirt, pants, hat)</i>	\$100	
	Instrumental Rental (3rd Party)	\$90	
	Travel - <i>(Hotel, transportation, food)</i>		\$140
	Summer Clinic - optional <i>(Admission, Instructor, food)</i>	\$50	
	Competition Registration fee	\$10	
	Total	\$390	

**Note: Expected fundraising amounts must be on the fee schedule to show what expenditures are anticipated to be paid by fundraising. This should provide transparency to parents and students of time and effort expected in addition to cash payments. Spend Plan items are listed in green and italicized.*

Each LEA must provide what the total cost to parents and students is through the fee schedule and spend plan, this includes fundraising amounts. The school must list the total cost of the program or activity that is being charged, or expected, from students for them to participate in that program or activity. There are many schools that use fundraising as the main source of revenue for funding specific programs or activities. It is the school’s responsibility to let the parents know that a portion of the fees for a specific activity may be paid for through fundraising efforts. The anticipated amount per student, based off previous year fundraising efforts, must be shown on the schedule. An LEA may choose to also list a note to parents that the amounts may change due to unknown factors such as student count or actual fundraising revenue, but the parents will be notified of any changes and will not be charged more than the actual fee amount.