

# Spend Plan

## Guidance Document on School Fees

Fee schedules 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:</u> <i>Brushes, Canvas, Paint, Art Book, Watercolor Paper</i>	\$ 50
Delineation of Fees - each fee listed here will require a spend plan	<u>Concert Band:</u>	<u>Fee</u>
	Uniform <i>(Jacket, shirt, pants, hat)</i>	\$100
	Instrument 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 Concert Band Fee:	\$390

*Spend Plan items are listed in blue and italicized.*

Each LEA must provide what the total cost to parents and students is through the fee schedule and spend plan. 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. 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.

Questions, Comments, or Concerns? Contact the state School Fees team at [schoolfees@schools.utah.gov](mailto:schoolfees@schools.utah.gov).