

BUDGET ADMINISTRATION — SCHOOLS

Based on the budget formulas approved by the Board of School Trustees, the Budget Department determines the appropriations for the following expense objects:

Athletic Supplies—Boys	Library Computer Supplies
Athletic Supplies—Girls	Library Supplies—Other
Audio-Visual Supplies	Library Technical Services
Computer Supplies	Maintenance and Repair
Custodial Supplies	Medical Supplies
Equipment (New/Replacement)	Other Activity Expenses
Field Trips	Postage
Instructional Supplies	Printing Services
Instructional Supplies—Special Education	Technical Services
Library Books & Magazines	Textbooks

An initial allocation of 75% of the estimated total appropriation for each of the above, apportioned to each school, will be developed by the end of February preceding the school year. The estimated total appropriation is determined by budget formula from the projected enrollment.

The Budget Department will notify the principals of their school's total appropriation and will place the 75% allocation into the school's budget. The following allotments must be spent at the minimum percentage levels shown for each expense object.

<u>Budget Object Codes*</u>	<u>Functional Area</u>	<u>Description</u>	<u>Percentage</u>
5641000000	F01001000	Textbooks	75%
5642000000	F01002200	Library Books	75%
5510000000	F01001000	Field Trips	75%
5610000000	F01002220	Library Supplies	50%
5610000000	F01001000	Instructional Supplies	50%
5610000000	F02501000	Special Education Instructional Supplies	100%
5681000000	F01001000	Instructional Equipment-Major/Minor	50%
5610000000	F09201000	Athletic Expense—Boys Supplies	75%
5610000000	F09201000	Athletic Expense—Girls Supplies	75%
5610000000	F01002190	Other Activity Supplies Expense	75%
5610000000	F01002190	Medical Supplies	50%

The second allocation will be made to each school by the end of October. This allocation, approximately 25% of the total, will be determined by the current budget formula now applied against the actual enrollment at the end of the fourth week of school.

In addition to the regular allotments, elementary schools that experience growth of 10 students or more between the official count date and December 31 shall receive the following allotments for instructional supplies:

New Schools	-	\$136 per student
Established Schools	-	\$ 59 per student

At the end of the fiscal year, the net ending balance of non-categorical in the projects of the General Fund and staff development, and Special Education Fund as shown on the school's budget inquiry, will determine the amount of carryover to be allowed to the school. The carryover will be included in the second allocation in addition to the next year's formula appropriations and will be allocated to the school's instructional supply line item. This carryover is not allowed to exceed the following amounts:

Elementary Schools	-	\$ 5,000 per school
Middle Schools	-	\$ 6,500 per school
Senior High Schools	-	\$ 10,000 per school

In addition, senior high schools may retain gate receipts to the extent of 50% of the money received for admission to athletic events. Of this, 70% is allocated to student activities and 30% is allocated to athletic expenses. Unused gate receipts are carried over at 100% and are added to the next year's gate receipt funds.