

BUDGET GUIDELINES

ALLOCATIONS

Schools are given an annual per student allocation to cover instructional operating costs. The allocation is intended to cover the following items:

- Office costs
- Materials of instruction
- Paper and Printing Supplies
- Repair costs
- Health supplies
- Special education materials
- Other instructional equipment purchase and rental costs
- Lunchroom assistants

The allocation is **NOT** intended to cover the following items:

- Salaries
- Employee benefits
- Computers
- Textbooks
- Coaching costs
- Security
- Transportation
- Maintenance and utility costs

Initial allocations are based upon the estimated number of full time equivalent (FTE) students who are present as of September 30th of the current fiscal year. This total serves as the base allocation for schools. In addition, schools are given a supplemental appropriation for each LRE A, B, and C (or equivalent) special education student. These combined allocations serve as the school's initial annual appropriation. Please note that this initial appropriation is adjusted next year after September 30th enrollments for the year budgeted have been finalized.

RESTRICTED FUNDS

Cost centers with restricted fund programs that are expected to continue in the coming year should budget for those programs as part of their budget request for the coming year.

BUDGET TRANSFERS

If you believe you will have a categorical shortfall, please contact the Budget Office to determine the proper next step.