

# BUILDING-BASED BUDGETING SYSTEM

## Quincy School District #144 2013-2014

### Overview

Building-based budgeting is a system which empowers school personnel at each site to make decisions and plans with regard to many budget and finance issues. Within the system, funds are allocated by the District to each building. The Principal, working with a building leadership team or representative budget committee, must establish a budget on the basis of the allocation. The Principal must also develop and maintain related ordering and purchasing procedures, and monitor all related expenditures throughout the school year. The Principal is solely responsible and authorized to sign/approve purchase orders which will involve expenditure of building budget funds. The Principal is responsible to see to it that appropriate expenditure codes are used when approving expenditures.

Anticipated benefits of the a building-based budget program include a more efficient use of resources, increased collaboration among staff, and reduced time spent by central office in approving building expenditures.

### Allocations

Each building receives an allocation of funds which is the basis for the building budget. The allocation is based upon the student headcount enrollment multiplied times the per pupil allocation. The allocation is estimated for budget planning purposes in May. The final determination of revenue is made in March based upon the September through March average as calculated in the P-223 Enrollment Report.

The per pupil allocation amounts will be reviewed annually at budget time and appropriate adjustments will be made.

If the entire allocation is not spent during the fiscal year, the remaining balance may be carried over and will be added to the allocation for the following fiscal year. On the other hand, if expenditures exceed the allocation for the fiscal year, a negative balance is carried over resulting in a reduction to the allocation for the next fiscal year.

**Basic Allocation:** The per pupil allocations for basic education are as follows for the 2013-2014 school year:

K-6	\$145/student (headcount)
7-8	\$155/student (headcount)
9-12	\$180/student (headcount)

In addition, a “small school” funding factor in the amount of \$1,000 per school will be added to the basic allocation for George Elementary School and High Tech High.

**Technology Allocation:** An additional K-12 Technology Allocation for computer hardware and software of \$7/student (headcount) will be added to the Basic Allocation. The building LIT at each school will determine the manner in which the funds are dispersed with final approval by the District Technology Director.

### Budget Parameters

The building-based budgets are expected to cover most expenditures in Program 01 (Activities 22, 23, 24, 25, 26, and 27) for supplies/materials, purchased services and travel. This includes the budgets for Library, Principal's Office, Counselors, Pupil Management/Safety, Health Services, and Teaching. A list of examples of items to be included in each of the above categories follows:

#### Supplies/materials (500)

paper, scissors, glue, pencils, pens, erasers, art supplies, playground balls and other similar equipment, first aid supplies, music supplies, library books, replacement textbooks, consumable textbooks such as workbooks that are optional/building-selected items, teacher resource materials, subscriptions for classroom use, maps, charts, instructional video tapes, instructional cassette tapes, instructional computer software, copier supplies, printer cartridges, furniture or equipment (as determined by building)

#### Purchased services (700)

conference registrations, building inservice fees, instrument repairs, printing, office equipment repairs, copier contracts/maintenance agreements, instructional media cooperative fee

#### Travel (800)

lodging, meals and mileage for school business travel

Basic education items in the above categories to be purchased through the District budget include curriculum and textbook adoptions (includes consumable materials approved as a regular part of the adopted curriculum), District-wide inservice costs, furniture and equipment, and other capital outlay approved at the District level.

As a guideline, it is suggested that building level expenditures be limited to approximately 25% of the building budget each quarter of the fiscal year.

Building administrators are asked to maintain current records to indicate the status of the building budget throughout the year. Buildings are held accountable for their budget total. Individual budget accounts may be over or under spent.

### Budget Development Process

At the close of the school year, each building principal must prepare and submit a building budget for the coming school year based on the estimated funding available. This budget must be submitted to the district Business Manager for use in development of the district budget.

As a recommended guideline, a minimum of approximately \$10 per pupil should be set aside in the budget to support the operation of the library.

### Expenditure Codes

Expenditure codes used to track the various building expenditures are shown on a separate printout available from the Business Office. Additional codes may be developed and used in consultation with the Business Manager.