

BUDGET - COMMONLY USED ACCOUNT NUMBERS

for Elementary and Secondary Schools

| | |
|--|----------------------|
| Activity Trips | 1000.571.0500.10.SCH |
| Educational Material & Supplies | 1000.610.0500.10.SCH |
| Title I Material & Supplies | 1000.610.7513.10.SCH |
| Special Ed. Material & Supplies | 1000.610.7365.10.SCH |
| Textbook Budgeted Money | 1000.641.0500.10.SCH |
| Textbook Spendable | 8100.007.0600.10.SCH |
| Health Supplies | 2130.610.0500.10.SCH |
| Media Substitute (for classified employees) | 2220.166.0000.10.SCH |
| Media/Library Allocation: | |
| Library Books | 2220.644.0500.10.SCH |
| Subscriptions | 2220.650.0500.10.SCH |
| Library Supplies | 2220.610.0500.10.SCH |
| Audio Visual Materials | 2220.660.0500.10.SCH |
| Extra Secretarial Help | 2410.157.0500.10.SCH |
| Secretarial Substitute | 2410.157.0000.10.SCH |
| Mileage for Principals only | 2410.580.0500.10.SCH |
| School Administration Supplies | 2410.610.0500.10.SCH |
| Janitorial | 2610.610.0500.10.SCH |
| Telephone Expenses (Long Distance only) | 2612.530.0500.10.SCH |
| Equipment Repair | 2650.440.0500.10.SCH |
| Teacher Professional Development | 2834.581.0500.10.SCH |
| Instructional Equipment (Capital Outlay) | 4600.732.0500.30.SCH |
| Music Equipment (Rotational Basis) | 4600.744.0500.30.SCH |
| Band Uniforms (Rotational Basis) | 4600.745.0500.30.SCH |
| School Receivable Account (To be paid with school funds) | 8100.007.0000.10.SCH |
| Safety Equipment (Received only as needed) | 4600.734.0502.10.SCH |
| Growth Equipment (Received only as needed) | 4600.738.0502.10.SCH |

ELEMENTARY SCHOOL BUDGETS

The district budgets are given on a per capita allotment and will be based on the official October 1 enrollments. These funds are for the current year and should be spent in a consistent manner throughout the year. The budgets are considered to be “*use them or lose them.*” Schools that exceed their budgeted amounts will be required to reimburse the District from their own school funds. The principal will administer and be held accountable for all budgets.

I. Activity Field Trips

Budget - \$1,525.50 plus \$1.80 per capita

Account Number: 1000.571.0500.10.SCH

- A. Schools receive the fund in October after the official enrollment count.
- B. Schools are encouraged to use the purchase card or a purchase order where possible.
- C. Funds may be used for transportation and entrance fees
- D. Activity Field Trip funds are not washed through other school budgeted accounts.
- E. Schools that exceed their Activity Field Trip budget will be asked to reimburse the District.

II. Educational Materials & Supplies

Budget - \$23.40 per capita

Cedar Valley Elementary Budget - \$23.40 per capita plus \$70.00

Account Number: 1000.610.0500.10.SCH

- A. Expenditures for all supplies which are actually or constructively consumed in the teaching-learning process, including freight and cartage on them.
- B. Examples: tests, chalk, paper, test tubes, ink, pencils, paints, paint brushes, crayons, chemicals, music supplies, supplies for the operation of equipment used in the teaching-learning process, workbooks, physical education supplies, kindergarten toys and games, printing of classroom materials, and magazines, dictionaries and periodicals for classroom use.

III. Title I Materials & Supplies

Budget - Determined by the Director

Account Number: 1000.610.7513.10.SCH

Units are found in qualifying schools and budgets are given accordingly by the Director.

IV. Special Education Materials & Supplies

Budget - Determined by the Director

Account Number: 1000.610.7365.10.SCH

- A. Budgets must have prior approval by the Special Education Department before purchases are made.
- B. Budgets should be spent following the guidelines given by the Special Education Department.

V. Textbooks

Budget - K-2 3-6
 \$33.00* \$13.15

*Additional funding in K-2 is for math consumables.

Account Number: 8100.007.0600.10.SCH

- A. Textbook money allocated in the Spring of the year. Unused funds carry-over from year to year.
- B. Expenditures for textbooks are furnished free to all elementary public school pupils.
- C. Grades should follow CORE guidelines.
- D. Upper grades should purchase mostly hard cover books, math manipulatives are included.
- E. Lower grades may purchase consumable books/materials.
- F. Expenditures may include binding and textbook repairs, freight and cartage of textbooks as well as teachers' copies.
- G. Maps, dictionaries (unless part of the curriculum), reference materials would be purchased from the schools' Education Material & Supply account.

VI. Health Supplies

Budget - \$117 plus \$.14 per capita

Account Number: 2130.610.0500.10.SCH

Expenditures for health supplies such as an EPI pen, bandages, alcohol, etc. for the health room.

VII. Media/Library

Budget - \$ 900 plus \$3.38 per capita

In addition Bond Leeway money \$1,800 base plus per student amount

Account Numbers:

| | |
|-------------------------|----------------------|
| Library Supplies- | 2220.610.0500.10.SCH |
| Library Books- | 2220.644.0500.10.SCH |
| Library Subscriptions- | 2220.650.0500.10.SCH |
| Audio Visual Materials- | 2220.660.0500.10.SCH |

- A. Supplies - Expenditures for general materials and supplies used in the library.
- B. Books - Expenditures for regular or incidental purchases of school library books available for general use by students, including any reference books.
References materials may be used solely in the classrooms.
- C. Subscriptions- Expenditures for periodicals and newspapers for general use by the library.
- D. Audio Visual Materials- Expenditures of various audio/visual materials for general use by the library.

VIII. Secretarial Help

Budget - \$.90 per capita

Account Number 2410.157.0500.10.SCH

- A. To help secretaries at the beginning and ending and other busy times, a small allotment is given. Schools with less than 750 students are given 3.6 hours per day, schools with 750 - 799 students are given 5.4 hours per day, schools over 800 students are given 7.2 hours per day.

- B. 9,000 hours is divided among schools on need basis
- IX. School Administration Supplies (Office Supplies)
 Budget - \$.32 per capita
 Account Number: 2410.610.0500.10.SCH
 Expenditures for supplies not consumed in the classroom. Examples are: School stationery, envelopes, postage, stamps and office supplies.
- X. Janitorial
 Budget - \$3.15 per capita plus \$.0108 per square foot of building
 Account Number: 2610.610.0500.10.SCH
- A. Expenditures include linen and paper towels, screws, nuts, bolts, hand tools, solvent, paint brushes, spray paint, gasoline, deicers, etc.
 - B. Light bulbs and lamps are purchased through the Maintenance Department.
- XI. Telephone
 Budget - \$ 90
 Account Number: 2612.530.500.10.SCH
 This budget is for long distance charges.
- XII. Equipment Repair
 Budget - \$67.50 base plus \$1.58 per capita
 Account Number: 2650.440.0500.10.SCH
- A. Expenditures for the repair of instructional and office equipment such as photo copiers, the Riso machine, overhead projectors, etc. The base amount is given to provide funds to each school on an equal basis for piano tuning.
 - B. Repair of existing computers and printers will be paid by Technology.
 Schools requesting new parts to an existing computer, such as additional memory will need to pay those charges.
- XIII. Teacher Professional Development
 Budget - \$.44 per capita
 Account Number: 2834.581.0500.10.SCH
 The account may be used to send qualified educators to professional conventions, special workshops, conferences, and other inservice training programs that provide professional training and educational improvement.
- 1- Principals' may not use this money.
 - 2- The cost of substitute teachers must be paid from this money.
- XIV. Instructional Equipment (Capital Outlay)
 Budget - \$1,800 base plus \$4.05 per capita
 Account Number: 4600.732.0500.30.SCH
- A. Expenditures for the purchase of equipment in the school. Examples are: Projectors, computers, printers, video recorders, photo copiers, desks, chairs. The budget is for things that will be permanently in the school.
 - B. Equipment repairs should not be paid from this account.

SECONDARY SCHOOL BUDGETS

The district budgets are given on a per capita allotment and will be based on the official October 1 enrollments. These funds are for the current year and should be spent in a consistent manner throughout the year. The budgets are considered to be “*use them or lose them.*” Schools that exceed their budgeted amounts will be required to reimburse the District from their own school funds. The principal will administer and be held accountable for all budgets.

I. Activity Field Trips

| | | |
|--------------------------------------|--------------------------------|---------------------------------|
| Budget - | <u>7-9</u> | <u>10-12</u> |
| | \$3,150 plus \$1.80 per capita | \$14,400 plus \$1.80 per capita |
| (Activity Field Trips) | | \$3,600 each Orem High / MVHS |
| Account Number: 1000.571.0500.10.SCH | | Region travel - Tooele |

- A. Schools receive the funds in October after the official enrollment count.
- B. Activity Field Trip funds are not washed through other school budgeted accounts.
- C. Schools that exceed their Activity Field Trip budget must reimburse the District.

II. Educational Materials & Supplies

| | | | |
|----------|------------|----------|--------------|
| Budget - | <u>7-8</u> | <u>9</u> | <u>10-12</u> |
| | \$23.40 | \$24.30 | \$28.71 |

Account Number: 1000.610.0500.10.SCH

- A. Expenditures for all supplies which are actually or constructively consumed in the teaching-learning process, including freight and cartage on them.
- B. Examples: tests, chalk, paper, test tubes, ink, pencils, paints, paint brushes, chemicals, shop supplies for vocational education, oils, cleaners, food for the instructional program, instructional farming supplies, music supplies, supplies for the operation of equipment used in the teaching-learning process, workbooks, physical education supplies, kindergarten toys and games, printing of classroom materials, and magazines, dictionaries and periodicals for classroom use.

III. Textbooks

| | | |
|----------|--------------------|---------------------|
| Budget - | <u>7-8</u> | <u>9-12</u> |
| | \$19.20 per capita | \$39.00 per capita* |

*A \$35.00 textbook fee is collected from students in grades 9-12.

This fee is remitted to the District.

Account Number: 8100.007.0600.10.SCH

- A. Textbook money is allocated in the Spring of the year. Unused funds carry-over from year to year.
- B. The District establishes a fee that will be charged to students in ninth through twelfth grade.

Textbook fees will be prorated if the student is a part time student or checks out of school.

- a) The minimum proration is 50%
- b) Students attending UVSC are charged for textbooks over and above the District's charge.

IV. Health Supplies
Budget - \$117 plus \$.14 per capita
Account Number: 2130.610.0500.10.SCH
Expenditures for health supplies such as an EPI pen, bandages, alcohol, etc. for the health room.

V. Media/Library
Budget -

| | |
|------------|-------------|
| <u>7-8</u> | <u>9-12</u> |
| \$4.82 | \$6.44 |

In addition Bond Leeway money \$1,800 base plus per student amount

Account Numbers:

| | |
|-------------------------|----------------------|
| Library Supplies- | 2220.610.0500.10.SCH |
| Library Books- | 2220.644.0500.10.SCH |
| Library Subscriptions- | 2220.650.0500.10.SCH |
| Audio Visual Materials- | 2220.660.0500.10.SCH |

- A. Supplies - Expenditures for general materials and supplies used in the library.
- B. Books- Expenditures for regular or incidental purchases of school library books available for general use by students, including any reference books.
References materials may be used solely in the classrooms.
- C. Subscriptions- Expenditures for periodicals and newspapers for general use by the library.
- D. Audio Visual Materials- Expenditures of various audio/visual materials for general use by the library.

VI. Secretarial Help
Budget - \$59,400 is divided among schools on a need basis.
Account Number: 2410.157.0500.10.SCH

VII. School Administration Supplies (Office Supplies)
Budget - \$.32 per capita
Account Number: 2410.610.0500.10.SCH
Expenditures pay for supplies not consumed in the classroom. Examples are:
School stationery, envelopes, postage, stamps, office supplies.

VIII. Janitorial
Budget - \$3.15 per capita plus \$.0108 per square foot of building
Account Number: 2610.610.0500.10.SCH
A. Expenditures include linen and paper towels, screws, nuts, bolts, hand tools, solvent, paint brushes, spray paint, gasoline, deicers, etc.
B. Light bulbs and lamps are purchased through the Maintenance Department

IX. Telephone
Budget - \$ 90
Account Number: 2612.530.500.10.SCH
This budget is for long distance charges.

- X. Equipment Repair
 Budget - \$67.50 base plus \$1.58 per capita
 Account Number: 2650.440.0500.10.SCH
- A. Expenditures for the repair of instructional and office equipment such as photo copiers, the Riso machine, overhead projectors, etc. The base amount is given to provide funds to each school on an equal basis for piano tuning.
 - B. Repair of existing computers and printers will be paid by Technology.
 Schools requesting new parts to an existing computer, such as additional memory will need to pay those charges.
- XI. Teacher Conference/Conventions
 Budget - \$.44 per capita
 Account Number: 2834.581.0500.10.SCH
- The account may be used to send qualified educators to professional conventions, special workshops, conferences, and other inservice training programs that provide professional training and educational improvement.
- 1- Principals' may not use this money.
 - 2- the cost of substitute teachers must be paid from this money
- XII. Instructional Equipment (Capital Outlay)
 Budget - Junior High & Senior Highs \$1,800 base plus \$4.05 per capita
 Account Number: 4600.732.0500.30.SCH
- A. Expenditures for the purchase of equipment in the school. Examples are: Projectors, computers, printers, video recorders, photo copiers, desks, chairs. The budget is for things that will be permanently in the school.
 - B. Equipment repairs should not be paid from this account.
 - C. The district provides desks and chairs for student growth.
- XIII. Music Equipment
 Budget - Junior High \$45,000 allotted to schools by the 7-9 Administrator
 Senior High \$36,000 (see a rotation schedule below)
 Account Number: 4600.744.0500.30.SCH
- A. Expenditures for large or unusual musical instruments, or to replace such instruments as the school owns.
 - B. Music Equipment rotation (Two schools @ \$18,000 each)

| | |
|-----------|--|
| 2008-2009 | Lehi High/Orem High |
| 2009-2010 | Timpanogos/Westlake High |
| 2010-2011 | Pleasant Grove/Mountain View High |
| 2011-2012 | American Fork High/Lone Peak High |
| 2012-2013 | Lehi High/Orem High |
| 2013-2014 | Timpanogos High/Westlake High |
| 2014-2015 | Pleasant Grove High/Mountain View High |
| 2015-2016 | American Fork High/Lone Peak High |

XIV. Uniform's & Equipment

Budget - Two schools are each given \$18,000 per year on a rotation basis.

Account Number: 4600.745.0500.30.SCH

A. Uniform's & Equipment rotation

- 2008-2009 Mountain View High/Pleasant Grove High
- 2009-2010 American Fork High/Lone Peak High
- 2010-2011 Lehi High/Orem High
- 2011-2012 Timpanogos High/Westlake High
- 2012-2013 Mountain View High/Pleasant Grove High
- 2013-2014 American Fork High/Lone Peak High
- 2014-2015 Lehi High/Orem High
- 2015-2016 Timpanogos High/Westlake High

B. The allotment is a matching funds allotment added to funds raised by the school to purchase new uniforms or to add to and/or replace warm-out uniforms.

C. The allotment can also be used on equipment.

XV. Other Budgets

Special Education issues a supplies budget to schools based on the number of units. The Director will inform the schools of the allocation.

Applied Technology budgets are allocated by the Director.

TEXTBOOK AND LIBRARY BOOK ORDERING

I. Textbooks (General)

A. Account numbers used for textbooks

- 1- The textbook spendable account number: 8100.007.**0600**.10.XXX
This is the account number used to **PURCHASE** the textbooks
- 2- Textbook budget account number: 1000.641.0500.10.XXX
This is the account number used to give the school their allotted textbook budget and should not be used when purchasing books.

B. Budgeted amounts

- 1- Textbook monies are allocated to the schools' in the Spring of the year for projected enrollment in the Fall.
Differences in the allocated amount are adjusted the following year.
- 2- When the textbook budgets are given to the schools the same amount of money is immediately transferred into the schools' Textbook spendable account to be spent.
The Textbook spendable account is a liability account and the funds carry over from year to year.

C. Criteria for purchasing textbooks:

- 1- Do the books/materials considered meet the State CORE guidelines for the grade?
- 2- Are books being purchased from vendors on the State/district-approved list?
- 3- Upper grades 3-12 should purchase mostly hard cover books

- 4- Lower grade's K-2 may also use consumable materials.
 - a) Costs associated with photo copies materials should be scrutinized.
- 5- Teachers' copies may be included in the purchase of textbooks
- 6- Maps, dictionaries (unless part of the curriculum), reference materials would be purchased from the schools' Education Supply Account.

D. Dates for spending textbook money

- 1- The Textbook spendable account carries over from year to year and funds may be spent at any time.
- 2- New budgeted allotments received in the Spring may be spent upon notification that the new money is available.
- 3- The Textbook spendable account should not have a deficit balance at the end of the fiscal year.
- 4- Schools' having a deficit balance at year end will be asked to pay from their own school funds.

E. Purchasing procedures for textbooks

- 1- Schools may purchase textbooks up to \$5,000 when following District purchasing procedures.
- 2- Purchase cards should be used wherever possible.
- 3- Schools' may issue school purchase orders but must use the District's Textbook spendable account number (8100.007.0600.10.XXX)
- 4- A supply requisition may be sent to the Purchasing Department to have books ordered.

F. Disposal of textbooks

- 1- Books may only be disposed of in one of two methods.
 - a) Transfer books to another school
 - b) Have books picked up by the designated surplus book contractor
- 2- The vendor to dispose of books
 - a) Rocky Mountain Textbook 1-800-829-8016
 - b) Schools will receive a check from the District for any used books that are purchased

II. Textbooks for Secondary Schools

A. District textbook money for secondary schools

- 1- The District advances secondary schools their projected textbook money in the Spring of the year.
 - a) Spendable funds are put in a liability account which may be carried over from year to year.
 - b) The textbook spendable account number is:
8100.007.**0600**.10.SCH
- 2- Reimbursement to the District

Schools are required to reimburse 100% of the textbook fees collected from students to the District.

 - 1- Schools will reimburse 90% of the money by October 30th of current school year.

- 2- The final 10% will be submitted to the District by June 30th of the current school year.

B. Charges to students for textbooks

- 1- Textbooks should be free of charge for students in seventh and eighth grade.
- 2- The District establishes a fee that will be charged to students in ninth through twelfth grade.
- 3- Students attending multiple schools in the District should only be charged the textbook fee at their resident school.
- 4- Textbook fees will be prorated if the student is a part time student of grades 9-12.
 - a) The minimum proration is 50%
- 5- UVSC's textbook fees for our students are over and above the District's fee.

C. Textbook refunds

- 1- Students checking out of school will be refunded textbook fees on a proration basis.
- 2- No refund will be given for students who check out of school the last month of school.

III. Library Books

A. Purchasing guidelines

- 1- Schools may order their own library books up to \$5,000 when following district purchasing procedures.
- 2- Library books must have the principal/designees approval before purchases are made.
- 3- The purchase card, or a school, or District purchase order may be used.
 - a) School purchase orders should be created by the financial secretary.
 - b) Requisitions may be forwarded onto the Purchasing Department to purchase books, if desired.
- 4- Books should be ordered from the State approved vendor list.

B. Payment of books

- 1- Billing information should be the Alpine School District's Accounts Payable Department.
- 2- If schools receive invoices for library books they should be immediately forwarded onto the District Accounts Payable Department.