

Dexter Community Schools
Instructional Teaching Supply and Field Trip Funding Information

Instructional Teaching Supply Funding

Instructional Teaching Supply Funding refers to the per pupil allocation for the purposes of building-purchased instructional supplies and instructional services. The funding is reflected in the budget in each instructional building in the instruction functions (111, 112, and 113 for elementary, middle school, and high school instruction, respectively). The accounts included in the per-pupil allocation are denoted with a “PP” in the account description. The “PP” accounts were set up for the benefit of the building principal in organizing and tracking expenditures. Accounts can be added or changed to match building needs.

Each building principal is given a total instructional supply budget and he/she has the authority, discretion, and responsibility to allocate the budget amongst the per pupil “PP” specific line items within the building instructional program. For convenience, when a new budget is allocated, all of the previously budgeted individual account numbers are kept the same and the overage/underage is included in the general line “SUP PP TEACHING **building**.” At any time during the year, the building principal may request that budgets be moved between any of the “PP” account numbers.

In April of 2002, the building principals identified a grade level structure for the per pupil allocation based on the relative costs of education in various grades. The 2010-11 per pupil allocations are as follows:

Kindergarten	\$100.40 per pupil
Grades 1-6	\$109.13 per pupil
Grades 7-8	\$118.16 per pupil
Grades 9-12	\$121.91 per pupil

Board of Education policy 6604 requires a designated reserve fund for the purpose of carrying forward funds budgeted for Instructional Supplies each year but which are not spent during the fiscal year. Therefore, at the end of each school year, unspent funds are computed and then included in the next year’s budget. Because of this carry forward provision, a principal may move money within their building OUT of the “PP” accounts to cover other related expenses, however, monies unspent in other function may not be moved INTO the “PP” accounts.

Prior to adoption of the budget in June of each year for the next year, the total allocations per building are approximated based on expected student counts. The principal may provide a line item budget at that time, but if not, the prior amounts budgeted will be used. After school starts and the final student counts are verified and any unspent supply budget from the prior year is computed, each principal will receive the final allocation for his/her building for the school year. This would be the most appropriate time to provide changes to each account’s budget. Any changes to budgets need to be done in the finance software by the business office.

Field Trip Funding

Using a similar concept, an allocation for Field Trips is also done per student. The per pupil allocations are as follows:

Kindergarten-6	\$10.00 per pupil
Grades 7-8	\$10.00 per pupil
Grades 9-12	\$20.00 per pupil

An expense budget in the Transportation Department for bus driver wages/costs is included for the entire Field Trip allocation. A General Fund revenue budget for all field trips funded by outside sources is also included in the budget.

Each building principals is given a total Field Trip budget and he/she has the authority, discretion, and responsibility to allocate the budget among the relevant instructional programs, including instructional classes, band, music, debate, forensics, and clubs. Funding beyond that allocated must be reimbursed from outside sources. District funding for Field Trips K-6 was cut in 2002. This means that for K-6, all field trip costs must be reimbursed from outside sources. District funding for Field Trips 7-12 is included in the budget. If a building exceeds the Field Trip funding allocated, and it has not been paid for by an outside source, the overage amount reduces the Instructional teaching supply carry forward.

Costs for field trips are computed based on actual costs from the prior year as reported to the State of Michigan on the Transportation Report SE-4094. For 2010-11, the cost of field trips is:

\$42.53 per hour
PLUS
\$0.90 per mile