



# EPS Expenditure Allocations

Tyler Backus

School Finance & Fiscal Compliance  
Coordinator



# Areas of the state funding formula

- Career & Technical Education
- Special Education
- Gifted & Talented
- Transportation Operating
- Approved Bus Purchases




# CTE Instruction, Co-Curricular, and Early College

- Program 3001-3949 & 3950 & 3960, Function 1000
  - Salaries & Benefits
  - Professional Services
  - Program assessment tests
  - Other purchased services
  - Professional development & travel
  - Instructional Supplies
  - Dues and fees



# CTE Guidance, Health Services, Other Student Services

- Program 3000, Function 2120 & 2130 & 2190-2199
  - Salaries & Benefits
  - Professional Services
  - Other purchased services
  - Professional development & travel
  - Supplies & books
  - Dues and fees



# CTE Improvement of Instruction & Staff Training

- Program 3000, Function 2210 & 2213
  - Professional services & development
  - Purchased services
  - Travel for professional development
  - Supplies
  - Technology
  - Dues and fees



# CTE Instruction-Related Technology

- Program 3000, Function 2230
  - Salaries & benefits
  - Employee training on assessment systems
  - Technology related repairs & maintenance
  - Software related repairs & maintenance
  - Employee professional development & travel
  - Supplies & books
  - Technology hardware, software, and supplies
  - Dues & fees



# CTE Administration

- Program 3000, Function 2400 & 2500
  - Salaries & Benefits
  - Purchased professional services
  - Employee professional development & travel
  - Supplies
  - Technology needs
  - Dues & fees



# CTE Operations Maintenance & Plant

- Program 3000, Function 2600-2699
  - Salaries & Benefits
  - Purchased professional development
  - Purchased property services
  - Other purchased services
  - Employee professional development & travel
  - Supplies
  - Maintenance vehicle fuel
  - Dues & fees





# CTE Program Transportation

- Program 3001-3999, Function 2700
  - Salaries & Benefits
  - Purchased transportation services
  - Fuel
  - Dues and fees
  - Costs for trip transportation



# Special Education Instruction & Extended School Year

- Program 2100-2400, 2810, Function 1000
  - Salaries & Benefits
  - Employee training
  - Employee training travel costs
  - Contracted services
  - Tuition



# Special Education Related Services

- Program 2800, Function 2110-2180
  - Salaries & Benefits
  - Employee training
  - Employee training travel costs
  - Contracted services



# Special Education Administration

- Program 2500, Function 2330
  - Salaries & Benefits
  - Employee training
  - Employee training travel costs
  - Contracted services
  - Special education legal services



# Special Education Early Intervention

- Program 2810-2819, Function 2199
  - Salaries & Benefits
  - Employee training
  - Employee training travel costs
  - Contracted services



# Gifted & Talented

- Program 4900, Function 1000
  - All instructional costs
- Program 4900, Function 2700
  - All program trip transportation costs
- Up to the approved budgeted amount



# Transportation Operating

- Program 0000, Function 2700-2799
  - Salaries & Benefits
  - Employee training
  - Other professional services
  - Technical services
  - Purchased property services
  - Supplies, machinery, furniture, and technology
- Limited by a comparison of expenditures from 2 years ago to previous year allocation



# Approved Bus Purchases

- Program 0000, Function 2700
  - Cash bus purchase
  - Principal & interest costs
- 3 year cycle for bus purchases
  - Year 1 = Purchase approval
  - Year 2 = Purchase bus
  - Year 3 = Allocation for bus