

TOPEKA PUBLIC SCHOOLS	REGULATION NUMBER: 2575-4
SUBJECT: CAPITAL OUTLAY BUDGETING AND EXPENDITURES	DATE OF ISSUE: 06/18/80 <hr/> REVISIONS: 11/15/86; 08/01/96 <hr/> PREPARING OFFICE: ASSOCIATE SUPERINTENDENT

I. PURPOSE:

To establish procedures for capital outlay budgeting and expenditures to include:

- A. A system for the allocation of capital outlay funds.**
- B. A reduction in lead time between the approval of budget and purchase and delivery of equipment.**
- C. Decision-making at the appropriate level.**
- D. Provision for accountability and equipment economy.**
- E. Guidelines to determine what items of equipment will be:**
 - 1. Budgeted and purchased out of Education Division funds.**
 - 2. Budgeted and purchased out of building/departmental allocations.**

II. GUIDELINES:

A. Education Division Funds

Education Division funds will be used for:

- 1. Emergency replacement of stolen and unserviceable equipment.**
- 2. New and continuing programs.**
- 3. Minigrants.**
- 4. Major items on a cycle replacement schedule or requiring a major outlay of funds.**
 - a. Student classroom furniture.**

- b. Student classroom typewriters and other major items for business education which are used by students.
- c. Classroom microscopes.
- d. Major industrial arts equipment.
- e. Teacher desks.
- f. Office furniture.
- g. Lounge furniture.
- h. Student lunchroom furniture.
- i. Other major equipment items.

B. Building Allocations

Building allocations will be made from the funds remaining after Education Division funds have been deducted from the total capital outlay budget and will change each year. The factors used to determine Building Allocations include:

- 1. Level (elementary, middle school, or senior high).
- 2. Enrollment.
- 3. Number and types of programs offered.

C. Expenditures

- 1. Requisitions for the expenditure of Education Division funds will be made only upon the authority of the general director of instruction and learning and will be made only for items previously negotiated and approved for inclusion in the budget. The only exception would be emergency replacement and stolen items.
- 2. The building administrator or the administrator's designee is responsible for requests for Building Allocations.

These funds are part of the building budget. Priorities may be changed, substitutions made, etc., as long as the total amount expended does not exceed the building allocation. Dates will be established each year indicating when requisitions must be submitted.

D. Purchasing

The building principal is charged with the responsibility of supplying a complete description of each equipment item (including the estimated cost) to meet the needs of his/her building. The director of purchasing services is available to give advice as to nomenclature and possible cost of the item. The director of purchasing services is not tied to a brand name, but s/he will purchase the item described and at the same time endeavor to purchase quality equipment at the best price.

The director of purchasing services will also expedite the preparation of purchase orders and the delivery of equipment.