



SECTION 720

TITLE: "BIG 5" ALLOCATIONS

NESHAMINY SCHOOL DISTRICT

1		POLICY 720 - "BIG 5" ALLOCATIONS	1
2	I. PURPOSE		2
3		To establish a procedure for the development, distribution, and management	3
4		of the "BIG 5" accounts for each school.	4
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6	II. DEFINITION		6
7	OF "BIG 5"		7
8	ACCOUNTS		8
9		The "BIG 5" accounts include both the regular and special education areas.	9
10		Specifically, the "BIG 5" is comprised of the following accounts:	10
11		610 Supplies (regular and special education)	11
12		615/619 Other materials and supplies (regular only)	12
13		641 Textbooks (regular and special education)	13
14		643 Library books and supplies (regular only)	14
15		644 Audio visual materials (regular and special education)	15
16	III. CALCULATION		16
	OF "BIG 5"		
	ALLOCATIONS		
17		A. Enrollment estimates for the subsequent school year are used for the	17
18		calculation of the building "BIG 5" allocations. A weighted full time	18
19		equivalent (FTE) enrollment is calculated in order to provide adjustments	19
20		for the ½ time kindergarten and special education students.	20
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22		B. The weighting factors are as follows:	22
23		Kindergarten students = .75	23
24		Regular students =1.00	24
25		Special Education students = 1.50	25
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27		C. The total regular "BIG 5" allocation for each school is determined by	27
28		multiplying the regular FTE students times the budgeted per pupil dollar	28
29		allocation. The per pupil dollar allocation is determined annually by the	29
30		Board of School Directors and varies according to grade level.	30
31		D. The total special education allocation is determined by applying the	31
32		1.5 weighting times the expected FTE special education membership times	32
33		the budgeted per pupil dollar allocation.	33
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1	IV.	1
2	RESPONSIBILITY	2
3	AND	3
4	PROCEDURES	4
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6	A. The Superintendent's designee will develop projected enrollment (regular	6
7	and special education) and calculate the "BIG 5" allocation for each school.	7
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9	B. "BIG 5" allocation will be made available to each principal at the annual	9
10	December budget preparation meeting.	10
11		11
12	C. Each principal will distribute the regular and special education "BIG 5"	12
13	amounts into the appropriate accounts for budget preparation.	13
14		14
15	D. The annual per pupil allocations for the grade configuration levels will be	15
16	presented to the Board of School Directors for approval during the budget	16
17	review process. Recommendations for changes in per pupil allocations	17
18	are based upon an analyses of present and future costs of textbooks,	18
19	materials, and supplies.	19
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21	E. During the actual budget year the principals will manage the "BIG 5"	21
22	accounts and transfer funds with the necessary approvals among the	22
23	appropriate accounts as needed.	23
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29	JEF:jh	29
30	Approved: 4/28/88	30
31	Reviewed: 10/03	31
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