

Public School Expenditures: Mandatory? Optional? It Depends?

(Not an exhaustive list)

Instructional Expenditures (1000) - Mandatory

- Core subjects (math, language arts, science), HPE, Special Ed
- Art/music (elementary levels only)
- Technical curriculum (7th-9th grade)
- Homebound/alternative instruction
- Detention-center instruction
- AVTS and IU

Instructional Expenditures (1000) – Optional

- Music/art after elementary level
- Kindergarten
- Pre-kindergarten
- Advanced Placement, dual-enrollment programs
- Food programs
- Drivers' education
- Summer school
- Adult education
- Before/after-school programs

Instructional Expenditures (1000) – It Depends

- Transportation
- Sports activities (Title 9)
- Community college

Support Expenditures (2000) - Mandatory

- Some board services, e.g. public notice, retaining minutes
- Tax collection
- Superintendent, Principal(s)
- Dental services
- School nurse
- Business services

Support Expenditures (2000) - Optional

- Some board services
- Community relations (PR)
- Human Resources office
- Administrative Technology

Support Expenditures (2000) – It Depends

- Transportation
- Tax collection services
- Legal services
- Buildings/grounds (brick-and-mortar vs. cyber)

Non-Instructional Support (3000) - Optional

- Student activities
- School athletics
- Extra-curricular activities
- Community services

Facilities Acquisition (4000) - Optional

- Planning activities for new facilities, including lawyers, surveyors, architects
- Short-term space rental

Debt Service (5000) - Mandatory

- Debt service
- Borrowing is optional
- Budget Transfers – It Depends
- Budgetary reserves - Optional