

**MIDLAND PUBLIC SCHOOLS**

**THE 2018-19 BUDGET**

Presented to the Board of Education on June 11, 2018  
Revised March 18, 2019 and June 24, 2019

In accordance with Michigan Public Act 621 of 1978 and Public Act 41 of 1995, this budget is arranged in four parts:

- PART ONE:** The Anticipated Revenues and Expenditures of the 2018-19 General Fund, Special Revenue Funds, and Capital Projects Fund Budgets.
- PART TWO:** The Appropriations Act for the 2018-19 General Fund Budget
- PART THREE:** The Millage Rates for the 2018-19 General Fund Budget
- PART FOUR:** The Budget Administration Policy of the Midland Board of Education

MIDLAND PUBLIC SCHOOLS

PART ONE: THE 2018-19  
 - GENERAL FUND  
 - SPECIAL REVENUE FUNDS  
 - CAPITAL PROJECTS FUND  
 BUDGETS

	2017-18 AMOUNT (AUDIT) JUNE 2018	2018-19 AMOUNT (ESTIMATE) JUNE 2018	2018-19 AMOUNT (ESTIMATE) MARCH 2018	2018-19 AMOUNT (ESTIMATE) JUNE 2019
<b>REVENUES</b>				
GENERAL FUND				
LOCAL SOURCES	\$ 21,697,408	\$ 21,363,000	\$ 22,351,267	\$ 22,248,984
STATE SOURCES	54,102,956	54,349,508	54,932,350	54,819,062
FEDERAL SOURCES	1,249,302	1,417,069	1,686,271	1,757,938
INCOMING TRANSFERS AND OTHER TRANSACTIONS	4,838,163	4,587,333	5,033,435	5,176,189
<b>SUB-TOTAL: GENERAL FUND REVENUE</b>	<b>\$ 81,887,829</b>	<b>\$ 81,716,910</b>	<b>\$ 84,003,323</b>	<b>\$ 84,002,173</b>
SPECIAL REVENUE FUNDS				
LOCAL SOURCES	\$ 976,263	\$ 1,128,513	\$ 1,128,513	\$ 945,577
STATE SOURCES	89,214	82,358	86,500	86,078
FEDERAL SOURCES	1,350,152	1,457,190	1,457,190	1,434,111
OTHER TRANSACTIONS	-	-	-	-
<b>SUB-TOTAL: SPECIAL REVENUE FUNDS</b>	<b>\$ 2,415,629</b>	<b>\$ 2,668,061</b>	<b>\$ 2,672,203</b>	<b>\$ 2,465,766</b>
<b>TOTAL REVENUE: GENERAL AND SPECIAL REVENUE FUNDS (NET OF TRANSFERS)</b>	<b>\$ 84,295,300</b>	<b>\$ 84,376,971</b>	<b>\$ 86,667,526</b>	<b>\$ 86,459,939</b>
INCOMING TRANSFERS AND FUND MODIFICATIONS				
APPROPRIATION FROM FUNDS REMAINING AT END OF PRIOR YEAR				
PLANT REPAIR AND MAINTENANCE	1,159,156	1,625,000	1,871,006	2,159,156
SINKING FUND	675,894	644,000	675,894	680,394
<b>TOTAL REVENUE: CAPITAL PROJECTS FUND</b>	<b>\$ 1,835,050</b>	<b>\$ 2,269,000</b>	<b>\$ 2,546,900</b>	<b>\$ 2,839,550</b>

	2017-18 AMOUNT (AUDIT) JUNE 2018	2018-19 AMOUNT (ESTIMATE) JUNE 2018	2018-19 AMOUNT (ESTIMATE) MARCH 2019	2018-19 AMOUNT (ESTIMATE) JUNE 2019
<b>EXPENDITURES</b>				
GENERAL FUND				
CLASSROOM INSTRUCTION-				
BASIC PROGRAMS (110)	\$ 38,816,040	\$ 39,447,958	\$ 40,623,348	\$ 40,397,407
ADDED NEEDS PROGRAMS (120)	11,517,066	12,415,837	12,921,920	12,675,888
<b>SUB-TOTAL: EXPENDITURES FOR CLASSROOM INSTRUCTION</b>	<b>\$ 50,333,106</b>	<b>\$ 51,863,795</b>	<b>\$ 53,545,268</b>	<b>\$ 53,073,295</b>
SUPPORTING SERVICES-				
SUPPORT SERVICES-PUPIL (210)	\$ 4,437,542	\$ 4,487,812	\$ 5,027,688	\$ 5,056,536
SUPPORT SERVICES-INSTRUCTIONAL STAFF (220)	4,381,529	5,180,114	5,312,234	5,186,140
SUPPORT SERVICES-GENERAL ADMINISTRATION (230)	733,437	798,661	811,661	846,197
SUPPORT SERVICES-SCHOOL ADMINISTRATION (240)	4,516,393	4,765,190	4,768,672	4,814,428
SUPPORT SERVICES-BUSINESS (250)	910,892	1,201,790	1,225,990	1,276,228
SUPPORT SERVICES-CUSTODIAL/GROUNDS/MAINT. (260)	5,779,516	5,757,762	5,982,865	5,983,526
SUPPORT SERVICES-TRANSPORTATION (270)	2,531,514	2,901,810	2,908,598	2,844,787
SUPPORT SERVICES-CENTRAL/OTHER (280 - 289, 299)	1,746,168	1,764,775	1,983,214	1,877,613
SUPPORT SERVICES-ATHLETIC ACTIVITIES (293)	1,102,767	1,110,314	1,162,814	1,143,868
<b>SUB-TOTAL: EXPENDITURES FOR SUPPORTING SERVICES</b>	<b>\$ 26,139,758</b>	<b>\$ 27,968,228</b>	<b>\$ 29,183,736</b>	<b>\$ 29,029,323</b>
COMMUNITY SERVICES (300)				
COMMUNITY SERVICES COMMUNITY ACTIVITIES & NON-PUBLIC SCHOOL PUPILS	\$ 194,672	\$ 287,724	\$ 117,584	\$ 202,437
<b>SUB-TOTAL: EXPENDITURES FOR COMMUNITY SERVICES</b>	<b>\$ 194,672</b>	<b>\$ 287,724</b>	<b>\$ 117,584</b>	<b>\$ 202,437</b>
OUTGOING TRANSFERS AND OTHER TRANSACTIONS				
PAYMENTS TO OTHER GOVT UNITS/ FACILITIES (400)	\$ -	\$ -	\$ -	\$ 20,000
LEASE PAYMENTS (500)	-	-	-	-
OUTGOING TRANSFERS TO CAPITAL PROJECTS FUND (641)	600,000	450,000	700,000	1,000,000
GIFTS AND BEQUESTS (299)	-	75,000	75,000	-
INDIRECT COST (600)	-	-	-	-
<b>SUB-TOTAL: EXPENDITURES FOR OUTGOING TRANSFERS AND OTHER TRANSACTIONS</b>	<b>\$ 600,000</b>	<b>\$ 525,000</b>	<b>\$ 775,000</b>	<b>\$ 1,020,000</b>
<b>TOTAL: EXPENDITURES FOR GENERAL FUND</b>	<b>\$ 77,267,536</b>	<b>\$ 80,644,747</b>	<b>\$ 83,621,588</b>	<b>\$ 83,325,055</b>

SPECIAL REVENUE FUNDS

TOTAL FOOD SERVICES EXPENDITURES	\$ 2,314,154	\$ 2,583,270	\$ 2,583,270	\$ 2,553,814
<b>NET FOOD SERVICES EXPENDITURES FROM SPECIAL REVENUE FUND</b>	<b>\$ 2,314,154</b>	<b>\$ 2,583,270</b>	<b>\$ 2,583,270</b>	<b>\$ 2,553,814</b>
SUPPORT SERVICE-OTHER "CHARGER SHOP"/"CHEMIC CORNER"	\$ 53,782	\$ 111,731	\$ 111,731	\$ 43,098
SUPPORT SERVICE-OTHER "CUSTODIAL FUNDS"	\$ -	\$ -	\$ -	\$ -
<b>TOTAL: EXPENDITURES FROM SPECIAL REVENUE FUND</b>	<b>\$ 2,367,936</b>	<b>\$ 2,695,001</b>	<b>\$ 2,695,001</b>	<b>\$ 2,596,912</b>
<b>TOTAL: EXPENDITURES FOR GENERAL FUND AND SPECIAL REVENUE FUND (NET OF TRANSFERS)</b>	<b>\$ 79,635,472</b>	<b>\$ 83,339,748</b>	<b>\$ 86,316,589</b>	<b>\$ 85,921,967</b>
CAPITAL PROJECTS FUND				
SINKING FUND	\$ 206,750	\$ 300,000	\$ 300,000	\$ 400,000
PRME PROGRAM	352,252	450,000	700,000	900,000
<b>TOTAL: EXPENDITURES FOR CAPITAL PROJECTS FUND</b>	<b>\$ 597,569</b>	<b>\$ 750,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,300,000</b>

No Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations herein made by the Board of Education and in keeping with the budgetary policy statement herein adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

The superintendent is hereby charged by the Board with the general supervision of the execution of the budgets herein adopted. He shall hold the directors responsible for the performance of their responsibilities within the amounts herein appropriated by the Board of Education and in keeping with the budgetary policy statement herein adopted by the Board.

THE APPROPRIATIONS ACT FOR THE 2018-19 GENERAL FUND BUDGET

ADOPTED BY THE BOARD OF EDUCATION OF THE MIDLAND PUBLIC SCHOOLS

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 THIS RESOLUTION SHALL BE THE APPROPRIATIONS ACT FOR THE GENERAL FUND OF THE MIDLAND PUBLIC SCHOOLS FOR THE FISCAL YEAR 2018-19. THIS RESOLUTION MAKES APPROPRIATIONS, PROVIDES FOR THE EXPENDITURE OF THE TOTAL REVENUES AND UNAPPROPRIATED FUND BALANCE ESTIMATED TO BE AVAILABLE FOR APPROPRIATION IN THE GENERAL FUND OF THE MIDLAND PUBLIC SCHOOLS FOR FISCAL YEAR 2018-19 ARE AS FOLLOWS:

<b>REVENUE</b>	2017-18 AMOUNT (AUDIT) JUNE 2018	2018-19 AMOUNT (ESTIMATE) JUNE 2018	2018-19 AMOUNT (ESTIMATE) MARCH 2019	2018-19 AMOUNT (ESTIMATE) JUNE 2019
LOCAL SOURCES	\$ 21,697,408	\$ 21,363,000	\$ 22,351,267	\$ 22,248,984
STATE SOURCES	54,102,956	54,349,508	54,932,350	54,819,062
FEDERAL SOURCES	1,249,302	1,417,069	1,686,271	1,757,938
INCOMING TRANSFERS AND OTHER TRANSACTIONS	4,838,163	4,587,333	5,033,435	5,176,189
<b>TOTAL REVENUE</b>	<b>\$ 81,887,829</b>	<b>\$ 81,716,910</b>	<b>\$ 84,003,323</b>	<b>\$ 84,002,173</b>
<b>FUND BALANCE</b>	2017-18 AMOUNT (AUDIT) JUNE 2018	2018-19 AMOUNT (ESTIMATE) JUNE 2018	2018-19 AMOUNT (ESTIMATE) MARCH 2019	2018-19 AMOUNT (ESTIMATE) JUNE 2019
<b>FUND BALANCE JUNE 30</b>	<b>\$ 13,841,746</b>	<b>\$ 16,629,103</b>	<b>\$18,462,039</b>	<b>\$18,462,039</b>
<b>NON-SPENDABLE</b>				
INVENTORY & PREPAID EXPENDITURES	224,330	130,000	130,000	130,000
<b>RESTRICTED</b>				
INTERNATIONAL BACCALAUREATE GIFT	22,511	-	-	-
PRIMARY YEARS PROGRAM	-	-	-	-
CONTRIBUTIONS	161,542	135,000	160,000	160,000
STEM GIFTS	1,245,503	2,500,000	1,950,000	1,950,000
<b>ASSIGNED</b>				
CURRENT YEAR EXCESS EXPENDITURES (APPROPRIATION)	-	-	-	-
POST-BOND COPIER REPLACEMENTS	400,000	600,000	600,000	600,000
TECHNOLOGY REPLACEMENTS	250,000	-	500,000	500,000
<b>UNASSIGNED</b>				
MEDICAL AND WORKERS COMPENSATION INCURRED BUT NOT REPORTED CLAIMS	-	50,000	50,000	10,000
CASH FLOW MGT	16,158,153	13,214,103	15,072,039	15,112,039
<b>SPENDABLE FUND BALANCE</b>	<b>\$13,617,416</b>	<b>\$16,499,103</b>	<b>\$18,332,039</b>	<b>\$18,332,039</b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$ 95,505,245</b>	<b>\$ 98,216,013</b>	<b>\$ 102,335,362</b>	<b>\$ 102,334,212</b>

THE BOARD OF EDUCATION HEREBY APPROPRIATES **\$83,325,055** OF THE ABOVE "TOTAL AVAILABLE TO APPROPRIATE" IN THE GENERAL FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW:

EXPENDITURES	2017-18 AMOUNT (AUDIT) JUNE 2018	2018-19 AMOUNT (ESTIMATE) JUNE 2018	2018-19 AMOUNT (ESTIMATE) MARCH 2019	2018-19 AMOUNT (ESTIMATE) JUNE 2019
CLASSROOM INSTRUCTION-				
BASIC PROGRAMS	\$ 38,816,040	\$ 39,447,958	\$ 40,623,348	\$ 40,397,407
ADDED NEEDS PROGRAMS	11,517,066	12,415,837	12,921,920	12,675,888
<b>TOTAL CLASSROOM INSTRUCTION</b>	<b>\$ 50,333,106</b>	<b>\$ 51,863,795</b>	<b>\$ 53,545,268</b>	<b>\$ 53,073,295</b>
SUPPORTING SERVICES-				
SUPPORT SERVICES-PUPIL	\$ 4,437,542	\$ 4,487,812	\$ 5,027,688	\$ 5,056,536
SUPPORT SERVICES-INSTRUCTIONAL STAFF	4,381,529	5,180,114	5,312,234	5,186,140
SUPPORT SERVICES-GENERAL ADMINISTRATION	733,437	798,661	811,661	846,197
SUPPORT SERVICES-SCHOOL ADMINISTRATION	4,516,393	4,765,190	4,768,672	4,814,428
SUPPORT SERVICES-BUSINESS	910,892	1,201,790	1,225,990	1,276,228
SUPPORT SERVICES-CUSTODIAL/GROUNDS/MAINT.	5,779,516	5,757,762	5,982,865	5,983,526
SUPPORT SERVICE-TRANSPORTATION	2,531,514	2,901,810	2,908,598	2,844,787
SUPPORT SERVICES-CENTRAL/OTHER	1,746,168	1,764,775	1,983,214	1,877,613
SUPPORT SERVICES-ATHLETIC ACTIVITIES	1,102,767	1,110,314	1,162,814	1,143,868
<b>TOTAL SUPPORTING SERVICES</b>	<b>\$ 26,139,758</b>	<b>\$ 27,968,228</b>	<b>\$ 29,183,736</b>	<b>\$ 29,029,323</b>
COMMUNITY SERVICES (300)				
COMMUNITY SERVICES COMMUNITY ACTIVITIES & NON-PUBLIC SCHOOL PUPILS	\$ 194,672	\$ 287,724	\$ 117,584	\$ 202,437
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 194,672</b>	<b>\$ 287,724</b>	<b>\$ 117,584</b>	<b>\$ 202,437</b>
	2017-18 AMOUNT (AUDIT) JUNE 2018	2018-19 AMOUNT (ESTIMATE) JUNE 2018	2018-19 AMOUNT (ESTIMATE) MARCH 2019	2018-19 AMOUNT (ESTIMATE) JUNE 2019
OUTGOING TRANSFERS AND OTHER TRANSACTIONS				
PAYMENTS TO OTHER GOVT UNITS/ FACILITIES (400)	\$ -	\$ -	\$ -	\$ 20,000
LEASE PAYMENTS (500)	-	-	-	-
OUTGOING TRANSFERS TO CAPITAL PROJECTS FUND	600,000	450,000	700,000	1,000,000
GIFTS AND BEQUESTS	-	75,000	75,000	-
INDIRECT COSTS	-	-	-	-
<b>TOTAL OUTGOING TRANSFERS AND OTHER TRANSACTIONS</b>	<b>\$ 600,000</b>	<b>\$ 525,000</b>	<b>\$ 775,000</b>	<b>\$ 1,020,000</b>
<b>TOTAL APPROPRIATED - GENERAL FUND</b>	<b>\$ 77,267,536</b>	<b>\$ 80,644,747</b>	<b>\$ 83,621,588</b>	<b>\$ 83,325,055</b>

## EXHIBIT 1

MIDLAND PUBLIC SCHOOLS  
GENERAL FUND  
DETAIL BUDGET PROJECTION  
FOR FISCAL YEAR ENDING JUNE 30, 2019

	2017-18 AMOUNT (AUDIT) JUNE 2018	2018-19 AMOUNT (ESTIMATE) JUNE 2018	2018-19 AMOUNT (ESTIMATE) MARCH 2019	2018-19 AMOUNT (ESTIMATE) JUNE 2019
<b>REVENUES</b>				
LOCAL SOURCES	\$ 21,697,408	\$ 21,363,000	\$ 22,351,267	\$ 22,248,984
STATE SOURCES	54,102,956	54,349,508	54,932,350	54,819,062
FEDERAL SOURCES	1,249,302	1,417,069	1,686,271	1,757,938
<b>TOTAL REVENUES</b>	<b>\$77,049,666</b>	<b>\$77,129,577</b>	<b>\$78,969,888</b>	<b>\$78,825,984</b>
INCOMING TRANSFERS AND OTHER TRANSACTIONS	\$ 4,838,163	\$ 4,587,333	\$ 5,033,435	\$ 5,176,189
<b>TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS</b>	<b>\$ 81,887,829</b>	<b>\$ 81,716,910</b>	<b>\$ 84,003,323</b>	<b>\$ 84,002,173</b>
<b>EXPENDITURES</b>				
CLASSROOM INSTRUCTION- BASIC PROGRAMS	\$ 38,816,040	\$ 39,447,958	\$ 40,623,348	\$ 40,397,407
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<b>TOTAL CLASSROOM INSTRUCTION</b>	<b>\$50,333,106</b>	<b>\$51,863,795</b>	<b>\$53,545,268</b>	<b>\$53,073,295</b>
SUPPORTING SERVICES- SUPPORT SERVICES-PUPIL	\$ 4,437,542	\$ 4,487,812	\$ 5,027,688	\$ 5,056,536
SUPPORT SERVICES-INSTRUCTIONAL STAFF	4,381,529	5,180,114	5,312,234	5,186,140
SUPPORT SRVCS-GENERAL ADMINISTRATION	733,437	798,661	811,661	846,197
SUPPORT SRVCS-SCHOOL ADMINISTRATION	4,516,393	4,765,190	4,768,672	4,814,428
SUPPORT SERVICES-BUSINESS	910,892	1,201,790	1,225,990	1,276,228
SUPPORT SERVICES-CUSTODIAL/GROUNDS/MAINT.	5,779,516	5,757,762	5,982,865	5,983,526
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<b>TOTAL SUPPORTING SERVICES</b>	<b>\$ 26,139,758</b>	<b>\$ 27,968,228</b>	<b>\$ 29,183,736</b>	<b>\$ 29,029,323</b>

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COMMUNITY SERVICES				
COMMUNITY SERVICES				
COMMUNITY ACTIVITIES & NON-PUBLIC SCHOOL PUPILS	\$ 194,672	\$ 287,724	\$ 117,584	\$ 202,437
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 194,672</b>	<b>\$ 287,724</b>	<b>\$ 117,584</b>	<b>\$ 202,437</b>
OUTGOING TRANSFERS AND OTHER TRANSACTIONS				
PAYMENTS TO OTHER GOVT UNITS/ FACILITIES (400)	\$ -	\$ -	\$ -	\$ 20,000
LEASE PAYMENTS	-	-	-	-
OUTGOING TRANSFERS TO				
CAPITAL PROJECTS FUND	600,000	450,000	700,000	1,000,000
GIFTS AND BEQUESTS	-	75,000	75,000	-
INDIRECT COSTS	-	-	-	-
<b>TOTAL OUTGOING TRANSFERS AND OTHER TRANSACTIONS</b>	<b>\$ 600,000</b>	<b>\$ 525,000</b>	<b>\$ 775,000</b>	<b>\$ 1,020,000</b>
<b>TOTAL APPROPRIATED</b>	<b>\$ 77,267,536</b>	<b>\$80,644,747</b>	<b>\$ 83,621,588</b>	<b>\$ 83,325,055</b>
<b>BEGINNING FUND BALANCE, JUNE 30</b>	<b>\$ 13,841,746</b>	<b>\$ 16,629,103</b>	<b>\$18,462,039</b>	<b>\$18,462,039</b>
EXCESS REVENUE/(APPROPRIATION)	\$ 4,620,293	\$ 1,072,163	\$ 381,735	\$ 677,118
EXPECTED BUDGET VARIANCE		806,447	836,216	833,251
ANTICIPATED SURPLUS (SHORTFALL)	4,620,293	1,878,610	1,217,951	1,510,369
ANTICIPATED FUND BALANCE ON JUNE 30	\$ 18,462,039	\$ 18,507,713	\$ 19,679,990	\$19,972,408
% OF EXPENSES	23.9%	22.9%	23.5%	24.0%
AMOUNT OF FUND BALANCE RESTRICTED FOR CONTRIBUTIONS	\$ 1,429,556	\$ 2,635,000	\$ 2,110,000	\$ 2,110,000

**MIDLAND BOARD OF EDUCATION**

600 East Carpenter Street  
Midland, MI 48640  
(989) 923-5001

**PART THREE: ANTICIPATED MILLAGE RATES FOR THE 2018-19 GENERAL BUDGET  
ADOPTED BY THE BOARD OF EDUCATION OF THE MIDLAND PUBLIC SCHOOLS**

On November 4, 2014, Midland Public Schools voters authorized the following millage levies for operating purposes:

A maximum 18.0 mills on non-homestead property

A maximum of 5.6523\* mills on homestead and qualified agricultural property

The authorized levies are for ten years, 2015 to 2024, inclusive.

Based on the most recent information with respect to taxable value and the estimated blended student count for 2018-19, the estimated 2018 millage rates to support 2018-19 General Fund Expenditures are:

18.0 mills on non-homestead property

1.6814 mills on homestead and qualified agricultural property

A final determination on the 2018 millage rates will be made by the Board in September 2018 after taxable values have been finalized by the county treasurer. An opportunity for public input will be provided prior to the final determination of 2018-19 millage rates.

On February 24, 2015, Midland Public Schools voters authorized the Board of Education to issue bonds and to assess the taxable property within the district to pay the debt service on these bonds and to deposit such monies into the related bond debt retirement fund. The millage levy for the 2015 School Building and Site Bonds is 2.72 mills.

\* Subject to annual "prior year" adjustment based on audited student counts and taxable value revisions.

**MIDLAND BOARD OF EDUCATION**

600 East Carpenter Street  
Midland, MI 48640  
(989) 923-5001

**PART FOUR: POLICY ON ADMINISTERING THE BUDGET OF  
THE SCHOOL SYSTEM IN EMERGENCY SITUATIONS**

The Board of Education requires the superintendent of school to administer the annual budget which it has approved, and the appropriations which it has made to provide for that budget, in accordance with all of the amounts and distributions contained in that Budget and Appropriations Act. There may be emergency situations, however, in which the expenditure of funds must be authorized which exceed the appropriations in any specific account in the budget. In such situations, the superintendent may authorize the transfer of appropriations to meet the emergency under the following procedures:

The superintendent will first try to discuss the emergency situation with the president, vice president, treasurer, or secretary of the Board of Education, in this order, to secure the agreement of an officer of the Board to the transfer of appropriations.

The superintendent will authorize the transfer of appropriations in writing.

When a transfer as permitted by this policy is made, such transfer shall be presented to the Board of Education for adoption at its next regularly-scheduled meeting in the form of an amendment to the Appropriations Act for the current year, which had previously been approved by the Board.