

## COMMON ERRORS IN BUDGET ARTICLES

- ✓ Budget Articles are to include only the K-12, fund 1000 expenditures and revenues; do NOT include Adult Education transactions from funds other than 1000.
- ✓ Costs for Special Education Administration should be included in the Special Education Budget Category Article, NOT the System Administration Article.
- ✓ The Transportation Budget Category Article should include only those costs appropriately coded to program 0000, function series 2700. Costs for co-curricular, extra-curricular and field trip transportation should be presented in the Budget Category Article for which transportation is being utilized. For example, an elementary field trip should be presented in the Regular Instruction Budget Category Article.
- ✓ Costs for Gifted and Talented programs should be included in the Regular Instruction Budget Category Article, NOT in the Special Education Article.
- ✓ The Total Budget Summary Article total should equal the total of the 11 Budget Categories and represents the total amount that your school unit is limited to spend during the budget year.
- ✓ If there is an Additional Local Article, the money raised in that article should be coded to revenue code 1213 (if a municipal school unit) or 1113 (if any other unit); do NOT include funds raised in an additional local article under revenue code 1211 or 1111.
- ✓ The Local Only Debt Article should seek to raise funds needed SOLELY to fund payments on new school construction projects or, the construction of a new addition to an existing building, for which there is no state approval and therefore, no state participation. Do not include amounts to be raised for minor capital projects or the payment of loans for minor capital projects, such as roof replacement, boiler replacement or window replacements.
- ✓ The sample warrant articles on the MDOE website indicate from which lines of the ED 279 subsidy printout should be utilized to populate the revenue articles; please use those references in order to accurately indicate the total cost of education. The sample articles may be found at:

<http://www.maine.gov/education/forms/misteam/efm46/46menu.htm>