



Budget Instructions for Administrators, Unit Managers, Teachers, and Other School Personnel

These budget instructions apply to the 2011-2012 School Year. The Wisconsin Uniform Financial Accounting Requirements (WUFAR) has been in use for eight years now. Although the WUFAR concept remains the same, there are changes in the Chart of Accounts.

Your Unit Budget should be developed with a great deal of thought regarding the direction the unit is going and how best to utilize funds to reach the units' goals. A carefully thought-out budget that accurately reflects the unit's direction and goals should not require much adjustment during the budget year as expenditures are made.

Keeping the above philosophy in mind the following guidelines will be used during the budget process:

1. Unit budgets will be adjusted in September taking into consideration adjustments necessitated by changes in enrollment.
2. Budget transfers will be entered in alio during the time period from the completion of the Adjusted Unit Budget in October until February 8th.
3. Beginning January 3, 2011 through January 10, 2011 unit managers will make adjustments necessary to ensure that ALL accounts have a positive balance for the 2010-2011 budget. In addition, unit managers may transfer any other funds within their budgets as they deem necessary to properly reflect their spending plan for the remainder of the budget year.
4. After February 8th, use of the budget transfer process will be limited to extreme circumstances where it can be demonstrated that unit managers could not have anticipated a need. Examples would be expenditures that affect the health and safety of students, staff, or the public or where denial of the transfer would place an extreme hardship on the location to complete the students' learning process. Budget transfers that are between objects 342 and 942 (travel and dues and fees) and that are within the same function area will continue to be allowed up until the end of the school year. These two accounts are hard to separate and are used together in providing opportunities for staff travel. The only exception to this rule is the requirement that all deficits over \$50 be covered at the end of the school year.

To extend budgeting capabilities of individual schools, the ability to save or encumber funds from the 2010-2011 fiscal year for use in the 2011-2012 fiscal year will be allowed. This action will give the principals the capability of planning ahead for project costs that may not be reasonably completed with one year's budget dollars.

By January 10, to permit schools to carry over funds from one budget year to the next, principals will designate dollars in their current 2010-2011 budget as non-spendable by placing them in a separate account. These dollars will then be added to their schools' Unit Budget allocations for the 2011-2012 budget on a one-time-added basis (i.e., the dollars will be taken out of the computations in all subsequent years).

Unit Budget allocations are scheduled to be presented to the Board of Education at the April 19, 2011 Board Meeting. Tentative Unit Budget allocations will be available to Unit Managers by December 9, 2010, subject to Board approval or other adjustments necessitated by changes in curriculum, enrollments, etc.

Each Unit Manager is responsible for all the inputting of budget items for their own Unit Budget. Each Unit Manager is entrusted with the responsibility for the individual items being budgeted for that Unit, and the Business Office only checks the totals that are input into the computer. This method of

inputting enables the Administration to have the ability to gather reports from the computer in any format desired-by Location, by Object or by Function. It also facilitates being able to determine budget changes in any format desirable.

You will be sent your previous years' receipt budget at the beginning of January. Please make any changes and/or additions. Please forward your 2011-2012 Receipt budget to the Business Office by January 12th.

Before we list the detailed guideline by Object and Source, there are some changes and explanations in the Object and Function areas we would like to mention.

Common School Fund monies will continue to be under the direction of Chris Thompson and will not be part of the school's unit budget. General office supplies, toner, flash drives, book displays or bookends, etc. for the library should remain in the school's library budget.

The special education portion of your unit budgets must be coded to Fund 27. This fund was established and mandated by DPI to account for special education and related service programs operated by the district. Please note that all account numbers in Fund 27 must be followed by a program/project code. The program code used with most unit budgets will be 341 - IDEA Flow Through (PL94-142). Please be sure to note this code (as well as the other program/project codes); they will be required on all purchase orders thus making these account numbers 17-digits.

All EMPLOYEE TRAVEL should be coded to Object 342 with the exception of IEP Medical Services which should be coded to Object 346. This does NOT include registration fees paid for conferences, conventions, etc., which should be coded to Object 942 - Dues and Fees-Employee.

All CONTRACTED SERVICE TRAVEL should be coded to Object 343 with the exception of IEP Medical Services which should be coded to Object 344. Contracted Service Travel includes payments for the travel expenses of consultants and other non-employee individuals providing services to the district.

The cost of agreements with software vendors for software maintenance, hotline use, or update provisions resulting from the purchase of preprogrammed software used on District-owned hardware should be included in Object 435 - Instructional Computer Software or Object 480 - Non-Instructional Software.

The purchase of a DVD should be coded to Object 431 - Audio-Visual Media. The major emphasis on the use of a DVD is to communicate something on screen, thus it is an audiovisual item. This would apply even if the item comes with computer software to facilitate the viewing of the disk. Any other items that communicate primarily through other means than the printed word such as films, records, cassettes, maps, globes, etc. should be coded to object 431. Use with 100 000 or 222 000 function series only.

The purchase of encyclopedias on CD-ROM should be coded to Object 439 - Other Media because it utilizes a screen to display information and it is replacing a document which is rightly a reference item. It does not belong in Object 435 - Software because it is not an interactive program. Rather, it is material on a disk that can be accessed but does not have computational capabilities per se. Other reference materials for students or staff such as encyclopedias, atlases, pamphlets, dictionaries, etc. should be coded here. Use with 100 000 or 222 000 function series only.

The purchase of any media, other than software, for non-instructional use such as newspapers or periodicals should be coded to Object 490 - Other Non-Instructional Media. Objects in the 430 series are for instructional use only.

Beginning with the 2006-2007 school year all fixed asset items purchased require a Project of 300 on the account number. The project field is the three numbers following the function (i.e. 10-123-563-254200-**300**-000000-2). Audit requirements mandate that we separate all fixed asset expenditures when building our budgets and purchasing items over \$5,000. If you have any questions regarding

which items should be coded to the 300 Project for fixed assets please contact Erica Wendelberger in the Business Office.

The following guidelines have been established for the proper coding of equipment purchases: items costing more than \$300 should be coded to the 500 objects and capital items costing less than \$300 each should be coded to the 400 objects. Items costing \$5,000 or more should be coded to Object 553 for additional equipment or Object 563 for replacement equipment with a Project 300 for fixed assets.

The following guidelines have been established for the proper coding of computer purchases: items costing more than \$300 should be coded to either 554 or 564 Objects; **consumable** items costing less than \$300 each should be coded to the 413 Object. Computer items costing \$5,000 or more should be coded to Object 553 Computer Purchase-Addition and Object 563 for Computer Purchase-Replacement with a Project 300 for fixed assets.

The following OPTIONAL function numbers have been established for use by elementary schools:

- 110 000 - Undifferentiated Curriculum
- 110 100 - 1st Grade
- 110 200 - 2nd Grade
- 110 300 - 3rd Grade
- 110 400 - 4th Grade
- 110 500 - 5th Grade
- 110 700 - Kindergarten
- 110 800 - Computer Applications
- 110 900 - Instructional Resource Team

The establishment of these additional accounts can result in more finite control and give you the opportunity to give specific budget responsibilities to individuals or grade levels. However, caution should be exercised in establishing too many accounts, since they can result in the fragmentation of budget dollars and a loss of flexibility in establishing spending needs during the year. Because of these concerns, these functions are optional and are NOT required.

In the English/Language area there are three functions: 122 000 English/Language Arts, 122 100 English Language Learners, and 122 110 Reading. Co-curricular activities such as Debate, Forensics, One Act Plays, etc. should be coded to the 161 000 series since they are not actually part of the curriculum. **In order to accurately track co-curricular activities code all expenses with the exception of student travel to the specific function: 161 304 Debate, 161 339 Forensics, 161 346 One Act Plays, 162 000 Athletics, etc. using the following location numbers (Non-unit location budget allocations are set-up and input into the computer system by the Business Office).**

- Regular school year expenses except Pupil Lodging & Meals (Object 345) should be coded to your unit location (221/231/421/431). Pupil Lodging & Meals should be coded to your non-unit location (222/232/422/432).
- In-state and near-state expenses allowed by Board policy for all co-curricular activities should be coded to your non-unit location number (222/232/422/432).
- National level for high schools only (excludes Athletics, Cheerleading, Poms, and Music) are to be coded to your unit location (421/431). The Athletic Director at your high school will oversee the allocation of these district funds. The total budget allocation can be budgeted in Student Travel, 421/431-341-256740-000-000000-2 and then transferred as needed to the appropriate co-curricular accounts.
- Competition hosted by Elmbrook should be coded to your unit location (221/231/421/431).

Student travel expenses are to be coded using the following location numbers:

- Regular school year activities should be coded to Function 256 740 using your non-unit location (222/232/422/432).
- In-state and near-state should be coded to your non-unit location number and Function 256 790 for Athletics and 256 740 for all other co-curricular activities (222/232/422/432).
- National level for high schools only (excludes Athletics, Cheerleading, Poms and Music) are to be coded to your unit location using Function 256 740 and must be approved by the Athletic Director at your high school.
- Competition hosted by Elmbrook should be coded to your unit location (221/231/421/431).

Expenses pertaining to Copiers and Risograph machines should be coded in the following way: District Owned Equipment should be coded to Object 324 - Maintenance Services, Function 254 410 or 254 490, and leased copiers should be coded to Object 571 - Equipment Rental, the function is determined by department use such as 110 000 Undifferentiated Curriculum in the Elementary Schools and 120 000, 129 000, 213 000, 241 000, etc. in the Secondary Schools.

General equipment such as furniture for the teachers' lounge, cafeteria tables, student and teacher desks, etc., can now be coded to the specific department's function.

Beginning with the 2007-08 Adjusted Budget, the Unit Budget Function 263 300 Telephone and Postage includes:

Cell Phones: All costs for cell phones and cell phone usage. Do not budget for your regular telephone system in your unit budget. This is now budgeted under a district-wide location with the exception of Fairview South. Fairview South should continue to budget for all telephone expenses in their unit budget.

Postage: Rental of postal machines and postage. Maintenance contracts and repairs for postage machines should be coded to Object 324 Maintenance Services with Function 254490. When returning merchandise, this function should be used for the postage; however, when postage is included in the invoice, it should be charged to the same function as the other items on the invoice.

INSTRUCTIONS FOR ALL UNIT MANAGERS, FACILITY MANAGERS,
AND DIRECTOR OF FACILITIES MANAGEMENT

The Director of Facilities Management will meet with the Facility Managers on an individual basis for the purpose of coordinating budget requirements. The Operation and Maintenance budget allocation is determined by the Business Office.

It is recommended that the Unit Manager, Facility Manager and Director of Facilities Management meet to review work order requests for equipment and maintenance repairs, Building Components/Remodeling addition and replacement, and Site Components addition and replacement to determine which items have to be handled by outside contracts. Work Order requests that can be handled by District personnel should be submitted through the Unit Manager to the Director of Facilities Management. This is necessary to determine whether crews can do the work either during the summer or throughout the school year and to determine the personnel needed to handle these projects. When describing the Work Order include the cost of labor. The Director of Facilities Management can supply information on the amount to allow for labor and installation costs.

The Operation and Maintenance Budget figure must be greater than or equal to the predetermined operation and maintenance allocation or you will have to adjust it accordingly. The amount specifically allocated for Operation and Maintenance must be used ONLY for Operation and Maintenance. This portion cannot be incorporated into the base allocation for dividing between the other departments. DO NOT use the Operation and Maintenance budget for the purpose of covering over expenditures in other areas of your Unit Budget.

NON-UNIT PROCEDURES:

You do have to continue to turn in your Teachers' Extra Pay requests to the Business Office. All Teachers' Extra Pay should be coded to Objects 162 and 165 with the individual school's Non-Unit location number. Extra pay related to the instructional program but not identifiable to a specific function, such as bus supervisors, classroom advisors, detention supervisors, etc., should be coded to Function 110 000 in the Elementary schools and Function 120 000 in the Secondary schools. Extra pay related to co-curricular activities such as club advisors, chaperones, etc., should be coded to Function 161 000 Non-athletic Activities and co-curricular activities related to Athletics should be coded to Function 162 000 Athletics. Human Resources will provide a maximum dollar amount for teacher extra pay for your location. **Your List of Teacher Extra Pay Positions must be sent to the Business Office by January 17, 2011.**

Other Non-Unit Budgets include Extra-Curricular Transportation and the standard fee for the Energy Management Systems. These budget allocations are set-up and input into the computer system by the Business Office; however, be sure all NON-UNIT charges are coded to their proper Location Number. The Location Numbers for the Non-Unit items are the same as the Unit Location Numbers only they end in the number two.

Expenses pertaining to the rental of the school van should be charged to Function 256 300 Pupil Transportation – Vehicle Acquisition. Function 256 740 Co-curricular Transportation should be used for teachers taking students in their own private car, along with Object 341. The gasoline for these vehicles should go into Object 341 Pupil Travel along with Function 256 740. Object 341 must be used with Functions 256 740 Secondary Co-curricular Transportation, 256 770 Elementary Field Trips, 256 751 Handicapped Transportation or 256 790 Contracted Pupil Transportation.

Following is a guideline listing all the objects, sources, and program/project codes available for your Unit Budget followed by a brief description of each.

<u>Object</u>	<u>Description</u>
310 Personal Services	Services performed by human beings with specialized skills and knowledge such as attorneys, consultants, officials, physicians' services, etc. DO NOT include itemized travel costs reflected on invoices associated with purchased personal services. Use Object 343 for travel expenses. Must include date(s) of service on requisitions.
323 Operational Services	Services by outside contractors which involve cleaning and upkeep of buildings, sites, and equipment. Include here laundry service, garbage service, roto-rooter, etc. Use with 253 000/254 000 function series only (cannot use function 254 100). Use Object 310 for Function 254100.
324 Maintenance Services	Services and items purchased and installed by outside contractors that involve repair of buildings, sites, or equipment. All minor repairs should be included here such as desk repair, clock repair, electrical repair, typewriter and computer equipment repairs, etc. Outside contractors hired to perform major repairs to the site or building are coded to Object 324. Use with 253 000/254 000 function series ONLY (cannot use function 254 100).
326 Vehicle Maintenance	Services by outside contractors which involve repair or maintenance of vehicles (only if work performed by outside contractor). Use Object 460 if parts installed by District Employee. Use Function 254 500 or 253 000 except for pupil transportation vehicles. For pupil transportation use Function 256 600 (256 740 not allowed).
327 Construction Services	Services and items purchased and installed by outside contractors for construction, renovation or remodeling, etc. Use with Function 255 000 Facilities Acquisition/Remodeling only. Major projects by outside contractors are generally included in the Long Range Budget.
341 Pupil Travel	Include here Pupil Travel (buses, tolls, parking, etc. for students). Code to the 256 700 function series ONLY. Also, include any employee's mileage for transporting students or gas for school leased vans. Student meals & lodging are to be coded to Object 345 Pupil Lodging & Meals.
342 Employee Travel	Include here all travel expenses for District employees, including transportation costs, meals, lodging and incidentals. Registration Fees should be charged to Object 942 Dues and Fees-Employees.
343 Contracted Service Travel	Travel expenses of consultants and other non-employee individuals providing services to the District should be coded here.
344 Contracted Service Travel - IEP Medical Services	Travel expenses as itemized by qualified medical practitioners, who are not district employees, providing IEP medical services to the district.

<u>Object</u>	<u>Description</u>
345 Pupil Lodging & Meals	Meals and lodging for pupils traveling or placed in instructional programs outside of the district. Included here are meals and lodging for co-curricular activities and field trips. Used only with functions 256 240, 256 740, 256 770, 256 790, and 160 000 series.
346 Employee Travel for IEP - Medical Services	Travel expenses incurred by district employees while performing IEP medical services. Costs reported here include transportation costs, meals, lodging and incidentals.
348 Vehicle Fuel	Include Motor Oil and Gasoline for Function 253 000 Operations and 254 000 Maintenance function series. Not allowed in Fund 10 function series 254 600, 256 300, 256 700-256 900. Use Object 341 instead. Function 256751 is allowed in Fund 27.
353 Postage	Includes postage, postage machine rental, and transportation of District goods by a commercial carrier. To be used with Function 263 300 Telephone and Postage only except for Function 232200 Community Relations and Student Services (Locations 831 & 832).
354 Printing and Binding	Work done by a vendor other than the District Offset Press Shop (use Object 419 for printing by the District Print Shop). Rebinding should be charged to the original purchase of the item being rebound.
355 Telephone	Expenditures for cell phone usage and telephone system. To be used with Function 263 300 only except for CAO Departments which are charged to their appropriate functions. Do not budget for your regular telephone system as this will now be budgeted under a district-wide location with the exception of Fairview South. Fairview South should continue to budget for all telephone expenses in their unit budget.
356 Educational Television	Expenditures for educational television purchased from a non-governmental vendor; including receipt and distribution of broadcast instruction via satellite, ITFS, and other television technology.
357 Educational Radio	Expenditures for educational radio.
358 On-Line Communications	Use of computers and modems to access electronic bulletin boards, mail and data bases.
359 Other Communications	To be used with other communication type items, such as Air Beepers, etc.
360 Information Technology	Systems analysis, programming, computer time and other information technology services from vendors other than governmental units. Payments to other districts, CESAs and other governments are coded to the object 380 series. Student scheduling and student enrollment census or services purchased from other data processing centers should be coded here.

<u>Object</u>	<u>Description</u>
370 Educational Services	Services supporting the instructional program and its administration. Included are curriculum improvement services and other educational program purchased services. To be used with the 431 000 and 436 000 function series ONLY.
390 Intergovernmental Payments for Services-Purchased IEP Medical Services	Payments to other governmental units for IEP medical services unless specified as being required to be coded elsewhere.
411 General Supplies	Include items that are consumed, worn out, or deteriorated through use and not required to be coded to another object account. Includes virtually all supplies except blank copy paper, petroleum, food for Family and Consumer Education, medical supplies, and computer supplies. Examples: annuals-flowers planted, top soil, food brought in for meetings, paint, oil or batteries for vehicles, blank VCR tapes, lined paper, office supplies, rental of costumes, etc. Replacement parts to repair vehicles should be coded to Object 460 Equipment Components. Workbooks are to be coded to Object 472 & Vehicle Fuel to Object 348.
413 Computer Supplies	Computer paper, toner, ribbons, blank diskettes, etc., should be coded here. Consumable supplies only.
415 Food	Food for Family and Consumer Education. Use with Function 135 000 or can be used with appropriate functions for food for an event.
416 Medical Supplies	Includes ALL supplies used in the Health Room. Medical supplies costing \$300-\$4,999 should be coded to Object 551 Equipment-Addition or 561 Equipment-Replacement.
417 Paper	Blank copy paper and paper used for in-house printing must be coded here. Green bar paper used for computers must be coded to Object 413 Computer Supplies. All other blank paper can be coded to Object 411 General Supplies or Object 417 Paper.
419 In-House Printing & Copying	Any printing which is to be done by the District Offset Press Shop should be coded to Object 419, including forms, letterheads, envelopes, programs, etc. Use Object 354 for printing done by an outside vendor.
420 Apparel	Uniforms for athletic teams, robes for choirs, band uniforms, costumes for Drama, custodial uniforms, or other items of apparel should be coded here. Goggles are coded here as long as they are not being sold to students. Use Object 450 Items for Resale if they will be sold to students.

<u>Object</u>	<u>Description</u>
431 AV Media	Any items that communicate primarily through other means than the printed word, such as films, records, cassettes, videodiscs, maps, globes, etc., should be coded here. Use with 100 000 or 222 000 function series ONLY. The major emphasis on the use of videodiscs is to communicate something on screen, thus it is an audiovisual item. This would apply even if the item comes with computer software to facilitate the viewing of the disk.
432 Library Book	Any books that are purchased singularly or in small quantities that serve an instructional function and are not classified as a supply or equipment, with the exception of textbooks, rentals, reference and professional books. The cost of rebinding and repair of library books is coded here. If the item is catalogued and housed in a central library or media center, you must use Function 222 200. If the items are housed in a classroom, the appropriate 100 000 series function should be used. Use with 100 000 or 222 000 function series ONLY.
433 Newspapers	Newspapers used for instruction should be coded to the function for which the newspaper is ordered. Use with 100 000 or 222 000 function series ONLY. Non-instructional newspapers should be coded to Object 490.
434 Periodicals	Subscriptions to magazines or periodicals used for instruction should be coded to the function for which the subscription is ordered. Use with 100 000 or 222 000 function series ONLY. Non-instructional periodicals should be coded to object 490.
435 Instructional Computer Software-Programmed	Any instructional programs for computers should be coded here. The cost of agreements that provide assistance in using the software and/or automatic updates of the software should also be recorded here. Code to specific function for which programs are being used. Use with 100 000 or 222 000 function series ONLY. Non-instructional software should be coded to Object 480.
438 Microfilm/fiche	Use for the microfilming or microfiching of records, such as Guidance records at the schools or purchase of prepared microfilm. Use with 100 000 or 222 000 function series ONLY.
439 Other Instructional Media	Reference material for students or staff which includes encyclopedias, atlases, encyclopedias on CD-ROM, pamphlets, dictionaries, etc. Use with 100 000 or 222 000 function series ONLY. Any other non-instructional media should be coded to Object 490.
444 Curtains, Drapes and Shades	This Object should be used only with Function 253 000 Operations.
446 Tools and Implements	Hand tools which cost less than \$300 each. If over \$300 each, use Object 551 New Equipment or Object 561 Equipment Replacement. Use primarily with Function 136 000 Industrial Technology, 253 000 Operations, and 254 000 Maintenance function series.

<u>Object</u>	<u>Description</u>
449 Other Non-Capital Equipment	Items that have the characteristics of equipment and will typically last more than one year, but have a small unit cost (less than \$300) should be coded to Object 449.
450 Items for Resale	All non-capital objects purchased specifically for resale would be included here. A budget request must be shown in Source 262 (Receipt) since all resale items are to be sold. Do not use with Function 232 200 use Object 411 instead.
460 Equipment Components	Items used to repair or upgrade equipment regardless of the cost. Include computer components such as modems, drives, boards, etc. acquired as individual items and incorporated into the unit after the unit has been placed in service.
471 Textbooks	Books purchased in quantity (with the purpose of being supplied to a class or group of students) and their purpose is to provide instruction, including teacher's editions, should be coded to Object 471. The cost of rebinding textbooks should also be included here. Must be coded ONLY with 100 000 functions.
472 Workbooks	Workbooks (considered an expendable item) that students use for instructional use must be coded here in the 100 000 functions ONLY.
480 Non-Instructional Computer Software-Programmed	Pre-programmed computer applications used for other than instructional purposes. Included here is software for operating local or area wide networks and software or site licenses that extend users' access to other software. Also, include here associated manuals, documentation, and cost of assistance or updates. Use with function series 200 000 (except 254 600, 256 200, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000) and 400 000 series.
490 Other Non-Instructional Media	Other media not required to be coded elsewhere. Include here media rentals. Also, include here books, periodicals, such as newspapers, professional association or trade journals, and other media not used for instructional or media center purposes. Use with all functions except those in the 254 600, 256 300, 256 700, 256 800, 256 900, 270 000, 280 000, and 400 000 series.
521 Site Component-Addition/ Installed by District Personnel Or Sub Contractor	New items added to the site such as additional shrubs and trees, new fence, permanently installed playground equipment, outdoor lighting, etc., are recorded here only if the work is performed by district personnel or a contractor other than the vendor used to purchase the equipment. Use with Function 255 000 Facilities Acquisition/Remodeling only. Major projects being purchased and installed by outside contractors would be recorded in Object 327 and are generally included in the Long Range Budget.

<u>Object</u>	<u>Description</u>
522 Site Component-Replacement/ Installed by District Personnel Or Sub Contractor	Items such as the replacement of shrubs and trees, replacing an existing fence, etc. are recorded here if the work is performed by district personnel or a contractor other than the vendor used to purchase the equipment. Use with Function 255 000 Facilities Acquisition/Remodeling only. Major projects being purchased and installed by outside contractors would be recorded in Object 324 and are generally included in the Long Range Budget.
541 Building Components/ Remodeling-Addition/ Installed by District Personnel Or Sub Contractor	Include such items as furnaces, water heaters, floors, walls, ceilings permanently installed lockers, indoor lighting, etc., in this Object if the actual installation is performed by district personnel or a contractor other than the vendor used to purchase the equipment. Use when the item is either new or replacing a current system with a substantially upgraded one. Use with Function 255 000 Facilities Acquisition/Remodeling only. Major projects being purchased and installed by outside contractors would be recorded in Object 327 and are generally included in the Long Range Budget.
542 Building Components/ Replacement-Remodeling/ Installed by District Personnel Or Subcontractor	Include replacement items such as floors, furnaces, permanently installed lockers, etc. here if the work is to be performed by District personnel or a contractor or other than the vendor used to purchase the equipment. Use with Function 255 000 Facilities Acquisition/ Remodeling. Major projects being purchased and installed by outside contractors would be recorded in Object 324 and are generally included in the Long Range Budget.
551 Equipment Purchase-Addition	Include only equipment that is an addition to existing inventory. Any equipment items which are of a permanent and enduring nature, and which cost between \$300 and \$4,999 should be coded here.
552 Vehicle Purchase-Addition	Purchase of additional vehicles should be included here. Replacement or rental of vehicles is coded elsewhere.
553 Equipment Purchase- Addition - \$5,000 or more	Include only equipment which is an addition to existing inventory and costs \$5,000 or more per item. Must use Project 300.
554 Computer Purchase- Addition \$300 or more	Include only computers which are an addition to existing inventory. Any computer items which are of a permanent and enduring nature, and which cost over \$300 should be coded here.
561 Equipment Purchase- Replacement	Include here equipment that is replacing existing equipment. Use the same cost guidelines as Object 551.
562 Vehicle Purchase- Replacement	Purchase of replacement vehicles should be coded here.
563 Equipment Purchase- Repl.- \$5,000 or more	Include only equipment which is replacing existing inventory and costs \$5,000 or more per item. Must use Project 300.

<u>Object</u>	<u>Description</u>
564 Computer Purchase- Replacement \$300 or more	Include here computers which are replacing existing computers. Use the same cost guidelines as Object 554.
571 Equipment Rental	Any equipment that the District leases should be included under Object 571.
572 Vehicle Rental	Include here any leased vehicles for the schools and/or school administrative use. (Cannot use Function 256 740). Use only with Function 256 300 when transporting students.
941 Dues and Fees-District	This includes bank service charges for checking accounts, membership dues in Wisconsin Association of School Boards, North Central Association, vehicle license fees or title transfers, etc.
942 Dues and Fees-Employee	All registration fees, membership dues, etc., charged to individual employees should be coded to Object 942. Use function 221 300 or 223 300 only for Fund 27 Flow Through (Locations 922-924 and 960 Locations).
943 Dues and Fees-Pupil/Parents	Include here all memberships or fees in which students are involved such as WIAA Membership, Greater Metro Conference membership, entry fees for meets, tournaments, etc. (Not allowed in Flow-Through - Locations 922-924 and 960 Locations. Use Object 310 instead).
969 Other Adjustments	This object should only be used for designated non-spendable dollars to be encumbered into the next year's budget.

<u>Source</u>	<u>Description</u>
262 Sale Material-Resale	Anticipated revenues for items shown in Object 450 should also be shown here since all resale items are to be sold.
271 Admissions	Revenue from sale of tickets for school-related events such as Concerts, Musical Productions, Athletic Events, etc. Revenue from the sale of activity cards should be coded to Source 271 Function 162 900.
274 W.I.A.A.	Any revenue generated at a W.I.A.A. sponsored activity, or as the result of membership in the W.I.A.A. Use with function 162 300.
279 User Fees for Students In Co Curr. Activities	Revenues received from pupils for after school programs such as athletics, music and clubs.
292 Student Fees	Revenue from pupils for specific course fees such as Art, Business Education, Industrial Technology, and Family and Consumer Education that take place during the school day.
343 Entry Fees for Co-Curricular Activities from WI Sch Dist.	Revenue from entry fees to participate in co-curricular activities from WI School Districts.

The Source or Revenue anticipated within the Unit Budget must be offset against the Expenditure portion of the Unit Budget to arrive at the Net Unit Budget allocation. In other words, if a school anticipates receiving \$10,000 in revenue during the course of the school year, they can budget \$10,000 in additional expenditures.

Program/Project Code Number and Description for use with Fund 27

(These codes are the 3-digits following the function number.)

011	Eligible for State Categorical Aid
019	Not Eligible for State Categorical Aid
341	IDEA Flow Through (PL94-142)
813	Flow Through Recovery
819	Pre-School Recovery

Program/Project Code Number and Description for use with Fixed Assets

(These codes are the 3-digits following the function number.)

300	Fixed Assets
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If you have any questions in regard to account coding, or anything else relating to the budget, please do not hesitate to call Kandace Riebel (Ext. 1136) in the Business Office.

Matthew W. Gibson
Superintendent of Schools

Keith Brightman
Assistant Superintendent for Finance and Operations

Suggested Timetable for Administrative Use in Compiling and Reviewing
Elementary and Secondary Schools' Budget Requests for 2011-12

SCHEDULE I

Budget Instructions in Principal's hands	November 24, 2010
Unit Budget Allocations in Principals' hands.....	December 9, 2010
Teacher Extra Pay Allocation in Principals' hands.....	January 6, 2011
Determination of Carryover Funds by Schools	January 10, 2011
Receipt Budget Due to Business Office.....	January 12, 2011
Complete Detailed Budget input in computer for the Business Office. List of Teacher Extra Pay Positions to the Business Office	January 17, 2011
2011-12 Budget Review by Board of Education	April 19, 2011

Suggested Timetable for Review of 2011-12 Budget by Board of Education

SCHEDULE II

Review and Approval of Administration Recommendations of Long Range Items by Finance Committee	January 17, 2011
Presentation of First Draft of Budget	April 19, 2011
Review of Proposed Budget with Clarification of Certain Areas within the Budget as Requested by the Board of Education	April/May 2011
Final Presentation of Budget and Approval by Board of Education	May 24, 2011
Publication in Local Paper	
Publication Number 1.....	September 15, 2011
Publication Number 2.....	September 22, 2011
Budget Hearing and Annual Meeting	September 26, 2011