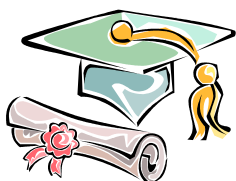


MONONA GROVE SCHOOL DISTRICT

BUDGET PREPARATION GUIDE 2002-2003



*Prepared by the
Business Services Department*

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MONONA GROVE SCHOOL DISTRICT

MISSION STATEMENT

Our district, while serving as a partner with the home and community, has as its mission to establish and deliver an ever-changing educational program providing all students the opportunity to acquire the knowledge, skills, and attitudes necessary to become life-long learners able to face future challenges.

In order to accomplish this mission, the school district must

- Provide all students with experiences that are both rigorous and relevant;
- Prepare learners to think critically and creatively in order to function successfully in a complex and changing world;
- Provide students with experiences that link learning with real-life situations;
- Be responsible for addressing the unique needs of all learners;
- Engage students actively in the learning process;
- Effectively promote the importance of our democratic principles, which balance individual and societal rights and responsibilities;
- Challenge all stakeholders to be successful life-long learners in their roles as productive workers, responsible citizens, and active members of their personal and extended community families;
- Provide a safe and healthy physical and emotional learning environment where all stakeholders in the educational process are respected and treated with dignity;
- Expect students, teachers and parents to share in the responsibility for making the teaching and learning process effective;
- Use technology as a resource in the teaching and learning process;
- Carry out an on-going process of evaluation curriculum, instruction, and methods of assessment used to teach students and measure learning;
- Serve as a focal point for engaging all stakeholders in a dynamic learning process designed to build a capacity for initiating and carrying out positive change; and
- Establish ways in which all stakeholders can work together to develop the trust and confidence necessary to openly communicate and focus the schools efforts on effectively dealing with complexity and conflict.

“BUILDING A COMMUNITY OF LEARNERS”

INTRODUCTION

As we continue to move forward with our site based/shared decision initiatives, our goal is to improve student achievement by giving the sites more control over resources.

A story that can lend some understanding of site based budgeting:

Fairly Normal Elementary School and Pretty Goode Elementary School were identical schools in the Wonderland School District. Each had 200 students, 20 teachers, and 1 principal. During the 2002-2003 school year, each school received \$25,000. During the budget process the principal allocated \$5,000 to the principal's budget and gave each teacher \$1,000 budgets. As budget discussions progressed, the staff at each school bemoaned the lack of resources to purchase some big ticket items-some of which cost more than \$2,000.

In the 2003-2004 school year, each school received \$35,000. The principal at Fairly Normal continued to put the regular \$5,000 in the principal's budget and continued to divide the remainder between the 20 teachers, which resulted in \$1,500 allocations per class. The teachers continued to bemoan the lack of resources for the purchase of big-ticket item for the school.



We can't afford a tuba for the band.

At Pretty Goode the staff decided that the principal's account still needed to be funded at a level of \$5,000. Rather than allocating a fixed amount for each classroom, each teacher presented a budget of what they needed for classroom supplies & materials. This budget figure came to only \$18,000. The staff then set some priorities for the spending of the remaining \$12,000 on various big-ticket items to improve the school and the education for the students.



We bought some new desks, a pottery wheel for art, a skeleton for science, and lots more.

When the teachers at Fairly Normal discovered the Pretty Goode was able to purchase big-ticket items they complained and grumbled that the school board must have given more resources to Pretty Goode.

Schools must be provided with the ability to understand how much money they have, what that money can purchase, and what the alternatives for those funds might be.

WESSAS ACCOUNT CODE STRUCTURE

Monona Grove is required by State Law to use the Wisconsin Elementary and Secondary Schools Accounting System (WESSAS). The following pages present excerpts from the WESSAS Handbook prepared by the Department of Public Instruction. They should help us in understanding and preparing our budget.

The account numbers listed in this booklet are the ones currently used in our system. If there is a question concerning any of the account number listed and their correct use, please contact Jeff Avery, Director of Business Services, or Julie Strasburg, Accountant.

WESSAS uses a series of numbers organized in a particular way to help keep track of budgets and spending. Each number has a specific meaning. As you review the contents of this booklet, we hope that you will become familiar with the use of these numbers.

WESSAS has revenue accounts to indicate where the money comes from.

REVENUE ACCOUNTS

FUND	LOCATION SITE	SOURCE	FUNCTION	PROGRAM PROJECT	FISCAL YEAR
XX	XXX	XXX	XXXXXX	XXX	XX

For example:

10	000	211	500 000		98
----	-----	-----	---------	--	----

This indicates that we expect that the General Fund (10) at the District Level (000) would receive revenue from Property taxes (211) during the year 2098.

WESSAS has expense accounts to indicate how the money was spent.

EXPENSE ACCOUNTS

FUND	LOCATION SITE	OBJECT	FUNCTION	PROGRAM PROJECT	FISCAL YEAR
XX	XXX	XXX	XXXXXX	XXX	XX

For example:

10	400	411	135 000		98
----	-----	-----	---------	--	----

This indicates that from Fund 10, MGHS purchased supplies for the Family and Consumer Science Department in fiscal year 2098. Note: we do not always need to use any special project code.

A more detailed explanation of site, object, function, and project numbers follows this page.

FUNDS

Various “FUNDS” are used to account for school district resources. Those FUNDS are:

- FUND 10** General Fund
This FUND is used to account for most of the school District’s revenue and spending
- FUND 20** Special Project Fund
This FUND is used to account for certain State or Federal Projects. It is divided into Sub Funds:
 Sub Fund 23 This FUND Records the expenses and revenues related to the TEACH Grant
 Sub Fund 27 This FUND Records all expenses and revenues related to Special Education (Project Codes are used to determine if the expense was from a grant, Federal Funds eligible for aid, Local Funds that are eligible for equalized aid.
- FUND 30** Debt Service Fund.
This FUND is used to account for the payment of Principal and Interest on Long-term Debt. It is divided into Sub Funds:
 Sub FUND 38 This FUND is a sub fund of fund 30. It is used to account for the tax receipts and the payment of debt incurred by the district that did not result from a referendum.
 Sub FUND 39 This FUND is a sub fund of fund 30. It is used to account for the tax receipts and the payment of debt incurred by the district that resulted from a referendum.
- FUND 40** Capital Projects Fund
This FUND is used to account for major construction or major repair work.
- FUND 50** Food Service Fund
This FUND is used to account for revenue and expenditures related to the operation of the District’s Food Service.
- FUND 60** Agency Fund
This FUND is used to account for Student Activity Accounts.
- FUND 71** Expendable Trust Fund
This FUND is used to account for donations that have set up as trust funds administered by the district.
- FUND 80** Community Service Fund
This FUND is used to account for money contributed and spent on the Cable TV Operation, for revenue and spending from our Elderly Meal Program, and for other community services such as operating the swimming pool for non-school programs.
- FUND 95** Package & Cooperative Program--Carl Perkins Grant
This FUND is used to account for the Carl Perkins Grant for Vocational Education and other consortium grants. A number of local school districts are eligible for these funds. The Monona Grove School District acts as the fiscal agent for dispersal and accounting for these funds for all school districts involved in these cooperative grants.

MONONA GROVE SCHOOL DISTRICT SITE OR LOCATION CODES

Location codes provide a convenient method of tracking budget dollars to a particular school building, central office function or other cost center. For example, we may wish to know how much budget money each school planned to spend on library books or printing and duplicating.

When we combine these Location codes with the Fund Dimensions from the previous page, we know what building or program used budget dollars from which fund.

CODE	DESCRIPTION	RESPONSIBILITY FOR BUDGET
110	Taylor Prairie School	Taylor Prairie Building Principal
120	Cottage Grove School	Cottage Grove Building Principal
130	Maywood School	Maywood Building Principal
140	Nichols School	Nichols Building Principal
200	Winnequah Middle School	Winnequah Building Principal
400	Monona Grove High School	MGHS Building Principal
401	Swimming Pool Utilities & Chemicals	Director of Buildings and Grounds
420	Monona Grove Charter School (Alt School)	MGHS Building Principal
430	Education for Employment - Monona Grove High School	MGHS Building Principal
432	Athletics - Monona Grove High School	MGHS Building Principal
534	Special Programs	Business Office
535	Superintendent's Office & Board Of Education	Superintendents Office
537	Business Office	Business Office
538	Support of Pupil Services	Director of Pupil Services
539	Transportation	Business Office/Director of Transportation
540	Buildings and Grounds	Business Office/Director of Buildings & Grounds
541	Technology	Director of Technology
542	Stockroom	Business Office
543	Direction of Personnel	Director of Personnel
544	Substitutes (illness/leave), Athletic Supervision	Business Office
	Note: Substitutes for Curriculum /Staff Development/Other see Location 875 Director of Instruction, Location 541 Director of Technology, or other budget holder authorizing activities needing substitutes.	
700	Transfer from Fund 10 to Fund 27 for Special Ed	Business Office
801	Early Retirement Payments	Business Office
860	Alcohol/Traffic Safety	Director of Pupil Services
870	Audio-Visual	Bill Ziegler
875	Improvement/Direction of Curriculum & Instruction	Director of Curriculum & Instruction
879	Summer School	Director of Curriculum & Instruction
880	Special Education Administrator & Support Programs	Director of Pupil Services
881	Early Education Program and Early Education Fair	Director of Curriculum & Instruction
882	Title VI	Director of Curriculum & Instruction
883	Tuition	Director of Pupil Services
884	Excel-Alt School	Director of Pupil Services
885	Title I & Turellian	Director of Curriculum & Instruction
886	Safe & Drug Free Schools Grant	Director of Pupil Services
887	Class Size Reduction	Director of Curriculum & Instruction
888	District Nursing	Director of Business Services
890	Eisenhower Grant	Director of Curriculum & Instruction
891	Alternative Education Grant	Director of Pupil Services
892	AODA Grant	Director of Pupil Services
887	Class Size Reduction	Director of Curriculum & Instruction

Fund 23 Teach Grant for Technology	Director of Technology
Fund 50 Food Services	Director of Food Services
Fund 95 Cooperative	LVEC

BUDGET OBJECTS GIVEN SITE-LEVEL STATUS

An Object can be thought of as indicating what you bought or on what item you spent money. For example if Object # 470 is used we know that textbooks are being purchased. If Object # 310 is used we know that money was spent to pay an official such as a football referee.

When we combine these objects with Fund and Location codes from the previous page, we know what building or program purchased what item and from which Fund the dollars are to come. For example

Fund	Location	Object	
10	110	470	From Fund 10 Taylor Prairie purchased textbooks.
27	120	310	From Fund 27 Cottage Grove hired a consultant.

Object

Acct. Code	Description
310	PERSONAL SERVICES (Services which can be performed by people with specialized skills, such as consultants, program presenters, facilitators, officials, --Not district employees--)
323	OPERATIONAL SERVICES- <i>must be linked with functions in the 250000s</i>
324	MAINTENANCE SERVICES- <i>must be linked with functions 254410 or 254490</i>
341	PUPIL TRAVEL - FIELD TRIPS, EXTRA-CURRICULAR, ETC- <i>must be linked with functions in the 256000s</i>
342	EMPLOYEE TRAVEL- <i>try to link with functions 221300 or 264400 or 221200</i>
351	ADVERTISING
353	POSTAGE/CARTAGE
354	PRINTING
358	TELEPHONE LINES - INTERNET COMMUNICATIONS
381	PAYMENT TO A MUNICIPALITY
382	PAYMENT TO OTHER WIS. SCHOOL DISTRICTS FOR EDUCATIONAL SERVICES
386	PAYMENT TO CESA (<i>Services Only</i>)
387	PAYMENT TO STATE AGENCIES INCLUDING UW-W FOR SERVICES (youth options, etc)
389	PAYMENTS TO WTCS DISTRICTS FOR SERVICES
411	SUPPLIES (Any supply or material not classified in another appropriate 400 object account)
412	WORKBOOKS
413	COMPUTER SUPPLIES-UNPROGRAMMED (<i>disks & supplies</i>) – <i>computer paper is part of object 417</i>)
415	FOOD SUPPLIES
416	MEDICAL SUPPLIES (Used by nurse)
417	PAPER
418	FUEL FOR VEHICLES (Driver Education and Maintenance only)
420	UNIFORMS & APPAREL (Also protective wear such as shoulder pads)
431	AUDIOVISUAL MEDIA (Films, maps, videotapes, CDs, etc.)
432	LIBRARY BOOKS
433	NEWSPAPERS
434	PERIODICALS
435	INSTRUCTIONAL COMPUTER SOFTWARE - PRE PROGRAMED and LICENSE AGREEMENTS
438	MICROFILM
439	OTHER MEDIA AND REFERENCE MATERIALS
440	NON-CAPITAL EQUIPMENT (<i>Cost is less than \$300</i>) Note: uniforms and apparel are in Object 420
450	OBJECTS FOR RESALE
460	EQUIPMENT COMPONENTS (Repairs & upgrades to equipment - new modems, drives, & boards)
470	TEXTBOOKS
480	NON-INSTRUCTIONAL COMPUTER SOFTWARE (For operating the library catalogs or circulation systems) also (<i>site license for such non-instructional software</i>)
490	OTHER NON-CAPITAL OBJECTS (Medial Rental) also (books, periodicals, newspapers, professional journals not used for instruction & not kept in IMC)
537	RENTAL OF BUILDING
551	EQUIPMENT - ADDITIONAL (<i>Cost is \$300 to \$4999.99</i>)
553	EQUIPMENT - ADDITIONAL (<i>Cost is \$5000 or more</i>)
561	EQUIPMENT - REPLACEMENT (<i>Cost is \$300 to \$4999.99</i>)
563	EQUIPMENT - REPLACEMENT (<i>Cost is \$5000 or more</i>)
571	EQUIPMENT - RENTAL

572 VEHICLE RENTAL
674 STATE TRUST FUND LOAN PRINCIPAL
684 STATE TRUST FUND LOAN INTEREST
678 PRINCIPAL ON LEASES (Copier lease principal payments)
688 INTEREST ON LEASES (Copier lease interest payments)
920 STIPENDS (Obtain Business Office permission before using this object)
941 DUES AND FEES-District
942 DUES AND FEES-Employee
943 DUES AND FEES-Student
999 MISCELLANEOUS

A more exhaustive list of objects may be obtained by requesting a complete listing from the Business Services Office, or by searching:

<http://www.dpi.state.wi.us/dpi/dfm/sfms/fr1506.html>

BUILDING BUDGET RESPONSIBILITIES BY FUNCTION

A Function means the purpose for which an object is used or for which a person acts. Function includes the activities or actions that are performed to accomplish the objectives of the school district.

Functions are divided into sub functions that are more discrete descriptions of the overall function. These sub functions should not be construed to dictate the organizational structure for the school district's programs, departments, classes, etc. Rather, they enable the district to identify the cost of elements that may be combined as the district sees fit.

When we combine these Functions with Fund, Location, and Object codes from previous pages, we know what building, or program purchased what item from which fund the dollars came from and what for program within the building the item was purchased. For example:

Fund	Location	Object	Function	Proj	
10	400	412	123	000	From Fund 10 MGHS purchased workbooks for Foreign Language
10	200	941	162	000	From Fund 10 Winnequah paid the dues for WIAA Athletics
27	110	411	158	000 19	From Fund 27 Taylor Prairie provided supplies for a special education Class

An asterisk in the Pupil Services column indicates a level of shared decision making with the building level and the Director of Pupil Services. Principals should make frequent contact with and get confirmation of any budget amounts added to building budgets by the Director of Pupil Services.

Do not use function #s in **Bold and Shaded** when preparing budget material.

FUNCTION #	DESCRIPTION	RESPONSIBILITY				
100 000	INSTRUCTION					
110 000	Undifferentiated Curriculum		ELEM	MS	HS	----
120 000	REGULAR CURRICULUM					
121 000	Art		ELEM	MS	HS	----
122 000	English Language		-----	MS	HS	----
122 110	Reading		ELEM	MS	HS	----
122 190	Other Language Skills		ELEM	MS	HS	----
123 000	Foreign Language		-----	MS	HS	----
124 000	Mathematics		-----	MS	HS	----
125 000	Music		ELEM	MS	HS	----
126 000	Science		-----	MS	HS	----
127 000	Social Sciences		-----	MS	HS	----
129 000	Other Regular Curriculum		----			
130 000	VOCATIONAL CURRICULUM					
132 000	Business Education?		-----	MS	HS	----
133 000	Marketing Education		-----	MS	HS	----
134 000	Health Occupations Education		-----	----	HS	----
135 000	Family and Consumer Science		-----	MS	HS	----
136 000	Technology Education		-----	MS	HS	----
138 000	Vocational Special Needs		-----	MS	HS	----
139 000	Education for Employment		-----	MS	HS	----
140 000	PHYSICAL CURRICULUM					
141 000	Health		-----	MS	HS	----
141 700	Health Maintenance and Care (Drug Awareness)		ELEM	MS	HS	*PS
143 000	Physical Education		ELEM	MS	HS	----
145 000	Diver Education					

150 000 SPECIAL CURRICULUM (Use these only in Fund 27)

Note: As of 2001-2001 Functions 153000(ED), 155000(CD), 156410(OHI), 156430(OI), 157000(LD), 158000 Cross Categorical are all reported as Function 158000 newly titled Combined Cost Reporting (CCR)

Note: As of 1999-2000: Function 159 100 records the salary and benefits of Teaching Assistants used in the Special Education program and 159 200 records the salary and benefits of Short Term Substitutes used in the Special Education program.

152 000	Early Childhood	ELEM	----	----	*PS
156 100	Hearing Impaired	ELEM	MS	HS	*PS
156 200	Homebound (EEN Pupils)	ELEM	MS	HS	*PS
156 600	Speech & Language	ELEM	MS	HS	*PS
156 700	Visually Impaired	ELEM	MS	HS	*PS
156 800	Hospital Instruction	ELEM	MS	HS	*PS
158 000	Combined Cost Reporting	ELEM	MS	HS	*PS

159 000 Special Education Program Aides and Substitute Teachers (Salary and Benefits) These Functions may be use only in Fund 27.

159 120	Aides - Early Childhood				*PS
159 161	Aides - Hearing Impairment				*PS
159 162	Aides - Special Education Homebound				*PS
159 166	Aides - Speech and Language				*PS
159 167	Aides - Visually Impaired				*PS
159 168	Aides - Hospital Instruction				*PS
159 180	Aides – Combined Cost Reporting				*PS
159 199	Aides - Undistributed Codes (For Account “Roll-up”)				*PS
159 220	Short Term Teachers - Early Childhood				*PS
159 261	Short Term Teachers - Hearing Impairment				*PS
159 262	Short Term Teachers - Special Education Homebound				*PS
159 266	Short Term Teachers - Speech and Language				*PS
159 267	Short Term Teachers - Visually Impaired				*PS
159 268	Short Term Teachers - Hospital Instruction				*PS
159 280	Short Term Teachers - Combined Cost Reporting				*PS
159 299	Short Term Teachers - Undistributed Codes (For Account “Roll-up”)				*PS

159 300 Costs for Special Education Specialty Teacher (Adaptive Physical Education, Art, Music, Business Education, Vocational/Transitional, etc)

159 300	Special Education Specialty Teachers	ELEM	MS	HS	*PS
---------	--------------------------------------	------	----	----	-----

170 000 Activities of Special Needs Students Not Requiring and IEP (see 170 000's)

161 000	Academic Co-Curricular Activities		
161 301	Art Club		
161 304	Debate	----- MS	HS
161 306	Drama	----- MS	HS
161 309	Foreign Language Club	----- MS	HS
161 310	FBLA	----- MS	HS
161 322	NHS	----- MS	HS
161 326	Photo Club	----- MS	HS
161 337	Student Newspaper	----- MS	HS
161 340	Academic Decathlon	----- MS	HS
	Other Co-Curricular Function numbers may be used as needed.		
162 000	Athletics	----- MS	HS
162 105	Basketball (Girls)	----- MS	HS
162 107	Cheerleading (Girls)	----- MS	HS
162 108	Cross Country (Girls)	----- MS	HS
162 116	Soccer (Girls)	----- MS	HS
162 117	Softball (girls)	----- MS	HS
162 118	Tennis (Girls)	----- MS	HS
162 119	Track & Field (Girls)	----- MS	HS
162 121	Volleyball (Girls)	----- MS	HS
162 124	Swimming (Girls)	----- MS	HS
162 190	Pom Pon (Girls)	----- MS	HS
162 204	Baseball (Boys)	----- MS	HS
162 205	Basketball (Boys)	----- MS	HS
162 208	Cross Country (Boys)	----- MS	HS
162 210	Football (Boys)	----- MS	HS
162 212	Golf (Boys)	----- MS	HS
162 216	Soccer (Boys)	----- MS	HS
162 218	Tennis Boys)	----- MS	HS
162 219	Track & Field (Boys)	----- MS	HS
162 223	Ice Hockey (Boys)	----- MS	HS
162 224	Swimming (Boys)	----- MS	HS
162 290	Other Athletic (Boys)	----- MS	HS
162 900	Athletic Directors Expenses	----- MS	HS
163 000	Music Co-Curricular Activities	----- MS	HS
163 308	Chorus	----- MS	HS
163 312	Music Production	----- MS	HS
163 313	Orchestra	----- MS	HS

170 000	Activities of Special Needs Students Not Requiring and IEP				
172 000	Gifted and Talented (Must be in Fund 10)	ELEM	MS	HS	*C & I
173 000	Homebound (Non-EEN) (Must be in Fund10)				*PS
174 100	School Age Parent Program <i>Class Room</i> (Fund 27)				*PS
174 400	School Age Parent Program <i>Homebound</i> (Must be in Fund 27)				*PS
179 000	Other Special Needs Programs (Must be in Fund 10)	ELEM	MS	HS	*PS
210 000	PUPIL SERVICES				
211 000	Director of Pupil Services (Must be in Fund 27)				*PS
212 000	Social Work (Must be in Fund 27)	ELEM	MS	HS	*PS
213 000	Guidance (Must be in Fund 10)	ELEM	MS	HS	*PS
214 000	Nurse Must be in Fund 10)	ELEM	MS	HS	*PS
215 000	Psychological Services (Must be in Fund 27)	ELEM	MS	HS	*PS
218 100	Occupational Therapy (Must be in Fund 27)	ELEM	MS	HS	*PS
218 200	Physical Therapy (Must be in Fund 27)	ELEM	MS	HS	*PS
220 000	INSTRUCTIONAL STAFF SERVICES				
221 200	Curriculum Development	ELEM	MS	HS	PS
221 300	Instructional Staff Training	ELEM	MS	HS	*PS
221 400	Professional Library	ELEM	MS	HS	PS
222 200	School Library	ELEM	MS	HS	
222 300	Audio Visual & Educational Media	ELEM	MS	HS	
223 000	SUPERVISION AND COORDINATION				
223 100	Supervision/Coordination of the athletic programs		MS	HS	
223 300	Special Education Supervision and Coordination (LS)				PS
223 700	Vocational Education Supervision			HS	
240 000	SCHOOL BUILDING ADMINISTRATION				
241 000	Office of the Principal	ELEM	MS	HS	
250 000	BUSINESS ADMINISTRATION				
254 410	Maintenance of Instructional Equipment	ELEM	MS	HS	
254 490	Maintenance of Non-Instructional Equipment	ELEM	MS	HS	
256 240	Pupil Transportation Co-Curricular	-----	MS	HS	
256 270	Field Trip (District Bus)	ELEM	MS	HS	PS
256 740	Pupil Transportation Co-Curricular (Contracted)	-----	MS	HS	
256 770	Pupil Transportation Field Trips (Contracted)	ELEM	MS	HS	PS
258 400	Publishing/Duplicating/Laminating	ELEM	MS	HS	
263 000	INFORMATION DISSEMINATION				
263 300	Telephone, Postage, Postage machine	ELEM	MS	HS	

The following Functions are located in Fund 10. They are used to record instructional “tuition” costs for pupils receiving services outside the district and also for an Interfund payment to Fund 27 or a Cooperative Fund “Fund 90.

Note: Youth Options expenses and expenses for MHGS students taking distance-learning courses are part of the MGHS budget.

400 000	Non-Program Transactions			
420 000	Scholarships and Awards (Reported in Fund 71)			
431 000	General Tuition - Non-Open Enrollment	HS	*PS	*C&I
433 000	Co-Curricular Cooperative Program Charges	HS	*PS	*C&I
435 000	General Tuition - Open Enrollment		Business Services	
436 000	Special Education Tuition - Non-Open Enrollment		*PS	
436 200	Early Childhood		*PS	
436 611	Hearing Impairment		*PS	
436 620	Special Education Homebound		*PS	
436 660	Speech and Language		*PS	
436 670	Visually Impaired		*PS	
436 680	Hospital Instruction		*PS	
436 800	Combined Cost Reporting		*PS	
436 910	Special Education Teaching Assistants		*PS	
436 920	Short-Term Teachers		*PS	
436 999	Undistributed Codes (For Account “Roll-up”)		*PS	
437 000	Special Education Tuition - Open Enrollment			
437 200	Early Childhood		*PS	
437 611	Hearing Impairment		*PS	
437 620	Special Education Homebound		*PS	
437 660	Speech and Language		*PS	
437 670	Visually Impaired		*PS	
437 680	Hospital Instruction		*PS	
437 800	Combined Cost Reporting		*PS	
437 910	Special Education Teaching Assistants			*PS
437 920	Short-Term Teachers			*PS
437 999	Undistributed Codes (For Account “Roll-up”)			*PS
480 000	Indirect Cost			
500 000	Revenue	ELEM MS	HS	

DIRECTOR OF CURRICULUM AND INSTRUCTION BUDGET RESPONSIBILITIES BY FUNCTION

Budget responsibilities include funding for:

- Texts and materials for new or revised courses as approved by the Director of C&I
- Support for materials/supplies/equipment as approved by the Director of C&I
- Support for speakers/presenters/programs for all areas of instructional or non- instructional staff development as approved by the Director of C&I
- Support for the Talented and Gifted Program
- Support for transportation for special cases as approved by the Director of C&I.
- Curriculum workshop salaries & expenses (summer and other than summer) within established budgetary guidelines.
- Peer Review and Mentoring
- Costs associated with materials, scoring and processing various standardized testing programs.
- Youth Options was part of this budget until the end of the 2001-2002 school year. By agreement of the Director of C & I and the MHGS Administration, this cost will be part of the MGHS Budget as of the 2002-2003 school year.
- Tuition/Transportation/Materials associated with the Youth Options program was part of this budget until the end of the 2001-2002 school year. By agreement of the Director of C & I and the MHGS Administration, this cost will be part of the MGHS Budget as of the 2002-2003 school year.
- Other areas related to curriculum development/implementation and instruction for students
- As of the 2000-2001 budget year \$15,000 has been transferred to the C & I budget from other budgets to establish a district-wide support budget for speakers, facilitators, advisors, and experts of all types who present to or assist our district in the areas of curriculum development, training for teaching or for administrative staff training, or administrative workshops.

Some sample budget allocations from a typical Curriculum and Instruction Budget

Fund	Location	Object	Function	Project	
10	875	440	110 000	130	Small manipulative for new elementary curriculum at Maywood
10	875	354	124 000		A guide was printed for new math curriculum
10	875	470	126 000		New texts purchase as part of new or revised science curriculum
10	875	434	172 000		Periodical for Talented and Gifted program
10	875	360	213 000		Pay McGraw Hill for scoring tests
10	875	310	221 300		A guest speaker was brought in for staff training
10	875	103	221 300		Salary for substitute teachers when staff members was away from classroom for Instructional Staff Training
10	875	341	256 210		Transportation for a gifted/talented program

Do not use function #s in Bold and Shaded when preparing budget material

FUNCTION # DESCRIPTION

221 000IMPROVEMENT OF INSTRUCTION

221 100 Direction of Improvement of Instruction

221 200 Curriculum Development

221 300 Instructional Staff Training

221 400 Professional Library

221 900 Other Improvement of Instruction

229 000 Other Instructional Staff Supervision and Coordination

239 000 Title I Coordinator

256 000's Transportation

264 499 Non-Instructional Staff Training

431 000 General Instruction Non-Open Enrollment (Tuition)

Other function numbers may be appropriate for locations 875, 879, 882, 885, 886, 890 under the direction of the Director of Curriculum and Instruction (Refer to pages labeled "Building Budget Responsibilities" or consult with the Director of Business Services for other appropriate functions)

Note: The Director of Curriculum and Instruction may make extensive use of project codes to identify areas of spending.

PUPIL SERVICES BUDGET RESPONSIBILITIES BY FUNCTION

A Function means the purpose for which an object is used or for which a person acts. Function includes the activities or actions that are performed to accomplish the objectives of the school district.

Functions are divided into sub functions that are more discrete descriptions of the overall function. These sub functions should not be construed to dictate the organizational structure for the school district's programs, departments, classes, etc. Rather, they enable the district to identify the cost of elements that may be combined as the district sees fit.

When we combine these Functions with Fund, Location, and Object codes from previous pages, we know what building, or program purchased what item from which fund the dollars came from and what for program within the building the item was purchased. For example:

Fund	Location	Object	Function	Proj
27	880	342	153 000	19
Fund 27 Purchased supplies for ED classes				

An asterisk in the Pupil Services column indicates a level of shared decision making with the building level and the Director of Pupil Services. Principals should make frequent contact with and get confirmation of any budget amounts added to building budgets by the Director of Pupil Services.

Do not use function #s in Bold and Shaded when preparing budget material.

FUNCTION #	DESCRIPTION	RESPONSIBILITY
100 000	INSTRUCTION	
110 000	Undifferentiated Curriculum	ELEM MS HS ----
120 000	REGULAR CURRICULUM	
122 110	Reading	ELEM MS HS ----
140 000	PHYSICAL CURRICULUM	
141 700	Health Maintenance and Care (Drug Awareness)	ELEM MS HS *PS
150 000	SPECIAL CURRICULUM (Since 1999-2000...Use these only in Fund 27)	
Note: Since 2001-2001 Functions 153000(ED), 155000(CD), 156410(OHI), 156430(OI), 157000(LD), 158000 Cross Categorical are all reported as Function 158000 newly titled Combined Cost Reporting (CCR)		
Note: Since 1999-2000: Function 159 100 records the salary and benefits of Teaching Assistants used in the Special Education program and 159 200 records the salary and benefits of Short Term Substitutes used in the Special Education program.		
152 000	Early Childhood	ELEM ---- ---- *PS
156 110	Hearing Impaired	ELEM MS HS *PS
156 210	Homebound (EEN Pupils)	ELEM MS HS *PS
156 600	Speech & Language	ELEM MS HS *PS
156 700	Visually Impaired	ELEM MS HS *PS
158 000	Combined Cost Reporting	ELEM MS HS *PS
159 000	Special Education Program Aides and Substitute Teachers (Salary and Benefits)	These Functions
	may be use only in Fund 27.	
159 120	Aides - Early Childhood	
159 161	Aides - Hearing Impairment	*PS
159 162	Aides - Special Education Homebound	*PS
159 166	Aides - Speech and Language	*PS
159 167	Aides - Visually Impaired	*PS
159 168	Aides - Hospital Instruction	*PS
159 180	Aides - Combined Cost Reporting	*PS
159 199	Aides - Undistributed Codes (For Account "Roll-up")	*PS
159 220	Short Term Teachers - Early Childhood	*PS
159 250	Short Term Teachers - Cognitively Disabled	*PS
159 261	Short Term Teachers - Hearing Impairment	*PS

159 262	Short Term Teachers - Special Education Homebound				*PS	
159 266	Short Term Teachers - Speech and Language					*PS
159 267	Short Term Teachers - Visually Impaired					*PS
159 268	Short Term Teachers - Hospital Instruction					*PS
159 280	Short Term Teachers - Combined Cost Reporting					*PS
159 299	Short Term Teachers - Undistributed Codes (For Account "Roll-up")				*PS	
170 000	Activities of Special Needs Students Not Requiring and IEP					
172 000	Gifted and Talented (Must be in Fund 10)	ELEM	MS	HS		*PS
173 000	Homebound (Non-EEN) (Must be in Fund10)					*PS
174 100	School Age Parent Program <i>Classroom</i> (Must be in Fund 27)					*PS
174 200	School Age Parent Program <i>Homebound</i> (Must be in Fund 27)					*PS
179 000	Other Special Needs Programs (Must be in Fund 10)	ELEM	MS	HS		*PS
210 000	PUPIL SERVICES					
211 000	Director of Pupil Services (Must be in Fund 27)					*PS
212 000	Social Work (Must be in Fund 27)					*PS
213 000	Guidance (Must be in Fund 10)	ELEM	MS	HS		*PS
214 000	Nurse (Must be in Fund 10)	ELEM	MS	HS		*PS
215 000	Psychological Services (Must be in Fund 27)	ELEM	MS	HS		*PS
218 100	Occupational Therapy (Must be in Fund 27)	ELEM	MS	HS		*PS
218 200	Physical Therapy (Must be in Fund 27)	ELEM	MS	HS		*PS
220 000	INSTRUCTIONAL STAFF SERVICES					
221 300	Instructional Staff Training	ELEM	MS	HS		*PS

Other function numbers may be appropriate for locations under the direction of the Director of Pupil Services (Refer to pages labeled "Building Budget Responsibilities" or consult with the Director of Business Services for other appropriate functions)

DIRECTOR OF BUILDINGS & GROUNDS BUDGET RESPONSIBILITIES BY FUNCTION

A Function means the purpose for which an object is used or for which a person acts. Function includes the activities or actions that are performed to accomplish the objectives of the school district.

Functions are divided into sub functions that are more discrete descriptions of the overall function. These sub functions should not be construed to dictate the organizational structure for the school district's programs, departments, classes, etc. Rather, they enable the district to identify the cost of elements that may be combined as the district sees fit.

When we combine these Functions with Fund, Location, and Object codes from previous pages, we know what building, or program purchased what item from which fund the dollars came from and what for program within the building the item was purchased. For example:

Fund	Location	Object	Function	Proj	
10	540	563	2540600		From Fund 10 the Dir of Buildings & Grounds Purchased a replacement truck

Do not use function #s in Bold and Shaded when preparing budget material.

FUNCTION # DESCRIPTION

All Functions Listed on pages labeled Function Codes used by School may be used as appropriate. Some additional functions are listed below:

153	000	OPERATIONS
253	100	Direction of Operations
253	300	Buildings (Including Utilities Budgets for all sites for objects: 331(gas), 336(electricity, 337(water), 338(sewer), 339(rubbish)
253	400	Equipment
253	510	Fueling (gas for maintenance vehicles)
253	520	Lubrication (oil & grease for maintenance vehicles)
253	700	Security System
254	000	MAINTENANCE
254	200	Sites
254	300	Buildings
254	410	Instructional Equipment Maintenance
154	490	Other Equipment Maintenance
254	500	Vehicle Maintenance (repairing/replacing. parts for maintenance vehicles)
254	600	Vehicle acquisition
255	000	FACILITIES ACQUISITION/REMODELING
255	100	Construction
255	200	Purchase
255	300	Remodeling
255	400	Rental in Lieu of Purchase

DIRECTOR OF TRANSPORTATION BUDGET RESPONSIBILITIES BY FUNCTION

A Function means the purpose for which an object is used or for which a person acts. Function includes the activities or actions that are performed to accomplish the objectives of the school district.

Functions are divided into sub functions that are more discrete descriptions of the overall function. These sub functions should not be construed to dictate the organizational structure for the school district's programs, departments, classes, etc. Rather, they enable the district to identify the cost of elements that may be combined as the district sees fit.

When we combine these Functions with Fund, Location, and Object codes from previous pages, we know what building, or program purchased what item from which fund the dollars came from and what for program within the building the item was purchased. For example:

Fund	Location	Object	Function	Proj	
10	539	420	256210		From Fund 10 uniforms were purchased for Reg. Ed. Drivers
27	539	420	256210		From Fund 27 uniforms were purchased for Sp. Ed. Drivers

Do not use function #s in Bold and Shaded when preparing budget material.

FUNCTION # DESCRIPTION

All Functions Listed on pages labeled Function Codes used by School may be used as appropriate. Some additional functions are listed below:

256	000	OPERATIONS
256	100	Direction of Pupil Transportation
256	200	DISTRICT OPERATIONS
256	210	Regular Transportation – (Home-to-School)
256	220	Shuttle Services
256	240	Co-Curricular Activities
256	250	Special Education Transportation (Fund 27)
256	270	Field Trips
256	290	Other Vehicle Operations
256	300	Vehicle Acquisition
256	400	Vehicle Maintenance
256	600	Vehicle Servicing
256	700	CONTRACTED BUS SERVICES
256	710	Contracted Regular Transportation
256	720	Contracted Shuttle Services
256	730	Parent Contracts
256	740	Contracted Co-Curricular Activities
256	770	Contracted Field Trips
256	790	Other Contracted Transportation
256	800	Insurance for Transportation Department
256	900	Other Pupil Transportation

DIRECTOR OF TECHNOLOGY BUDGET RESPONSIBILITIES BY FUNCTION

A Function means the purpose for which an object is used or for which a person acts. Function includes the activities or actions that are performed to accomplish the objectives of the school district.

Functions are divided into sub functions that are more discrete descriptions of the overall function. These sub functions should not be construed to dictate the organizational structure for the school district's programs, departments, classes, etc. Rather, they enable the district to identify the cost of elements that may be combined as the district sees fit.

When we combine these Functions with Fund, Location, and Object codes from previous pages, we know what building, or program purchased what item from which fund the dollars came from and what for program within the building the item was purchased. For example:

Fund	Location	Object	Function	Proj	
10	541	161	221300		Salary Payments for technology related workshop

Do not use function #s in Bold and Shaded when preparing budget material.

FUNCTION # DESCRIPTION

All Functions Listed on pages labeled Function Codes used by School may be used as appropriate. Some additional functions are listed below:

200 000 Support Services

For use when technology expenditures apply directly to these areas

- 211 000 Direction of Pupil Services
- 212 000 Social Work
- 213 000 Guidance
- 215 000 Psychological Services
- 217 300 Pupil Accounting
- 221 100 Director of Curriculum and Instruction
- 221 200 Curriculum Development
- 221 300 Instructional Staff Training
- 222 200 Library Media Resource and Services
- 222 300 Production of Educational Media
- 232 100 Office of the Superintendent
- 241 000 Office of the Principal
- 251 000 Direction of Business Services
- 254 100 Direction of Maintenance
- 257 100 Direction of Food Services

260 000 CENTRAL SERVICES

- 263 000 Information
- 264 400 Non-Instructional Staff Training
- 266 000 Data Processing (we have used this function for major technology purchases)

280 000 DEBT SERVICES

- 281 000 Debt Service function for Principal and Interest on Technology State Trust Fund Loan

All Objects Listed on pages labeled Object Codes may be used as appropriate. Some additional objects are listed below:

- 355 Telephone and Telegraph expenditures
- 674 Principal on Technology State Trust Fund Loan (Use in Fund 38 only)
- 684 Interest on Technology State Trust Fund Loan (Use in Fund 38 only)
- 161 Workshop/In-service/etc. pay
- 211 Employee's Retirement
- 212 Employer's Retirement
- 222 Employer's Social Security
- 223 Employer's Medicare

Other object or function numbers may be appropriate for the Director of Pupil Services (Refer to pages labeled "Building Budget Responsibilities" or consult with the Director of Business Services for other appropriate functions)

MONONA GROVE SCHOOL DISTRICT PROJECT CODES

Project codes are sometimes used to allow us to keep track of where the dollars from a specific special program or grant were spent. For example, we may tag the spending of district technology money to indicate how much was spent at each school. In these cases we would use the school location code as the project code. For example:

Fund	Location	Object	Function	Project
10	534	536	133000	400
10	875	310	221300	726

From Fund 10, The Special Projects Location (534) purchased new equipment (563) for the Reading Program (122000) at eh High School (400)

From Fund 10, the Curriculum & Instruction Location (875) hired a guest speaker (310) to assist in curriculum development (221300) for the science curriculum development committee (726)

Project numbers are not always used. The Business Office must approve project numbers. A project number listed on this page does not automatically indicate that dollars have been allocated to that project.

If you would like to have a project number assigned to your grand or district project contact Julie Strasburg in the Business Office.

000	FLOW-THROUGH	347	PRESCHOOL ENTITLEMENT
001	EARLY EDUCATION	348	PRESCHOOL DISCRETIONARY
002	FRESH START	390	DRUG ABUSE RESISTANCE
003	MATC		EDUCATION
009	ALCOHOL/TRAFFIC/SAFETY	392	FAMILIES AND SCHOOLS
011	Fund 27 Salary or Benefits or Approved Purchased Services	395	TOGETHER ALCOHOL & DRUG ABUSE
019	Fund 27 Other than Salary or Benefits		ASSISTANCE
022	LD AWARENESS	396	ALCOHOL/DRIVER AND
077	PARENTS AS PARTNERS		TRAFFIC SAFETY PROGRAM
091	Fund 27 Costs reimbursable from CESA	400	PL94-482 VO ED ACT
110	TAYLOR PRAIRIE	432	ATHLETICS
120	COTTAGE GROVE	561	TEACH BLOCK GRANT
130	MAYWOOD	599	MATC GRANT
140	NICHOLS	601	CARL PERKINS
141	CHAPTER 1	604	SCHOOL TO WORK
144	CHAPT 1 HANDICAPPED PL 89-313	605	IMPLEMENTATION C4 DANE GRANT
151	CHAPT 11 - READING	606	WIS NET 2000
156	COMPREHENSIVE PROGRAM	607	TEAMS TEACHING TEAMS
161	CHAPT 11 - LIBRARY MEDIA	610	SERVICE LEARNING
163	CHAPT 11 - INSTRUCTIONAL EQUIPMENT	611	COUNTY NURSING
183	CHAPT 11 - GIFTED AND TALENTED	612	PRIVATE INDUSTRY COUNCIL
200	WINNEQUAH	614	COMMON GROUND
270	EESA MATH/SCIENCE	615	CHART
329	DRUG FREE SCHOOLS & COMMUNITY	625	CHILD ACCEPTING RESP.
331	FAST	626	SCHOOL PARENTS & READING
340s	Fund 27 Federal IDEA Programs	628	MATC
341	FLOW THROUGH	629	BANK ONE-LAZER TEAM
342	READS INITIATIVE	630	TRAFFIC SAFETY GRANT
		632	BRIDGES
		650	TRUST FUND LOAN

700'S Used to designate curriculum/staff
development in specific areas by
Director of Curriculum/Instruction

713 GUIDANCE
721 ART
722 ENGLISH/READING
723 FOREIGN LANGUAGE
724 MATHEMATICS
725 MUSIC
726 SCIENCE
732 BUSINESS ED
733 MARKETING
734 HEALTH
735 FAMILY/CONSUMER
736 TECHNOLOGY
738 VOC SPECIAL NEEDS
739 ED FOR EMPLOYMENT
741 HEALTH
743 PHY ED
752 EARLY CHILDHOOD
754 GIFTED & TALENTED
756 HANDICAPPED/HOMEROUND
758 COMBINED COST REPORTING
759 OTHER SPECIAL ED
802 PRE-K
901 PARTNERS IN PREVENTION
902 MONONA IN MOTION
903 HERB KOHL
904 HERB KOHL
905 SCOREBOARD
906 TROPHY DISPLAY CASE
910 EARLY LEARNING FAIR
911 PRAIRIE PROJECT
912 HERB KOHL
913 HERB KOHL
914 COMPUTERS-NICHOLS
916 PRAIRIE SITE
917 ED YOUNG GRANT
918 CHILDRENS PUBLISHING
919 MUSIC LISTENING LAB
920 PRAIRIE /POND
921 FORREST/CG
922 ED SCHWAN GRANT
923 DIE CUT – NICHOLS
924 HERB KOHL
925 HERB KOHL
926 DANE COUNTY DEP SHERIFF
927 JASON PROJECT
928 HISTORICAL STUDY
929 STUDENT ENRICHMENT
930 MUSIC NOTATION PROGRAM
932 BAND-CL SWANSON
933 ORCHESTRA-CL SWANSON
934 PTO

*ITALICS INDICATE NUMBERS RESERVED AND
ASSIGNED BY DPI FOR REQUIRED REPORTING
PURPOSES*

BUDGET CARRY OVER

The School Building Budgets are allowed to carry over funds not spent during any budget year (excludes salaries, benefits, utilities, and most grants). Other budget locations do not have such carry over ability.

Carry Over Funds are defined as any unencumbered/unspent budget amounts.

These carry over funds may be used in the next or subsequent years. An estimate of the carry over funds will be available by review your accounts at the end of June. The actually amount of carry over will be available at the end of July when our auditor's work has been completed.

The unencumbered/unspent (carry over) budget funds from the building shall not cause a reduction to the subsequent year's normal site-level budget. They will be considered an addition to the budget.

How the carry over funds are allocated is a decision that will be made by your site budget team. The Director of Business Services will provide the principals with a carry over form at the August Administrative Team meeting. The form will list the amount of the carry over and provide a convenient method with which the school may designate the use of these carry over funds. Schools are to return this form to the Business Office no later than September 15.

The only sites/locations eligible for carry over are:

110	Taylor Prairie
120	Cottage Grove
130	Maywood
140	Nichols
200	Winnequah
400	MGHS (including athletic budget)

Negative Carry Over

If a site is overspent at the end of the fiscal year, the over-expenditure will be carried to the subsequent fiscal year and will reduce that budget by an equal amount. This provision will not apply in cases of approved forward funding.

ADDITIONAL EXTERNAL FUNDING OBTAINED AT SITE-LEVEL

A site through federal or state grants, local donations, business partnerships, or other efforts may generate additional budget revenues. These additional revenues available to the site shall not have an impact on the normal site-level budget. Sites are encouraged to obtain external funding for new and innovative projects that might otherwise not be funded through the normal site-level budget or a central-level budget.

The following budget implications should be considered when external revenues are being sought:

1. Assistance will be provided by the Business Office, if needed, in preparing grant applications or with other efforts in obtaining external revenues.
2. If matching funds are required to obtain external revenues, a portion of the matching funds must come from the site-level budget. Any central-level contributions to matching funds will be determined on a case-by-case basis.
3. Where a grant or other external revenue source, which requires matching funds, is available over multiple years, the amount of matching funds contributed by a central-level budget in subsequent years will be considered on a case-by case basis.
4. Where a site develops a new program, established primarily through external revenues, future funding for the program when the external funds are depleted, will be the responsibility of the site-level budget. Future funding, in any, from central-level budgets will be determined on a case-by-case basis.

FREQUENTLY ASKED QUESTIONS

QUESTION:	I heard someone suggest to the Athletic Director that he/she should keep all the gate receipts from games in a separate bank account or locked in the office drawer and use those funds to enhance the athletic budget. Is that a wise idea?
ANSWER:	NO. The district receives revenue from many sources. A portion of the revenue is from athletic gate receipts. The district records the gate receipt revenue, however, the allocation received by the schools to operate their athletic programs is far in excess of their gate receipts. If the district received less revenue the allocation would decrease. (Note: we have not addressed violations of Board Policy)

QUESTION:	Last year I had a grant to help me run a program. This year the grant was not renewed. Does that automatically mean that other programs & buildings will have to give up some of their resources to allow my program the same level of funding that I became accustomed to when I had the grant.
ANSWER:	NO. The Business Services Committee will consider the continuation of a program originally funded by a grant that has now run out on a case-by-case basis. If you have been receiving any funding from a grant do not necessarily assume that the level of funding will continue when the grant runs out. In fact, a more correct assumption might be that when the grant runs out the program is over. If you are in charge of administering any program funded by a grant, you need to monitor future grant allocation carefully.

QUESTON:	I really had my heart set on purchasing something for my class out of our building budget, but the building level budget committee did not agree that my purchase was a priority for the school. Can I present an appeal to the Business Services Committee or Business Manager and have the decision of my colleagues in the building overturned?
ANSWER:	NO. See Definition of site based.

QUESTION:	If my department budgets too much for item A and too little for item B, are we stuck?
ANSWER:	NO. Just see your building secretary in charge of the budget and have a request for transfer of budget funds prepared. Then have your administrator approve the transfer.