Build Your Budget Differently

2022 WASBO Accounting Conference

Learning Objectives

- Learn about other district's budget timelines and processes
- Leave with ideas for constructing your district's budget differently or more efficiently

Wheatland Jt. 1 School District
Wendy Paneitz

WHEATLAND
SCHOOL DISTRICT

Life in a small district...

- Means I create every budget for every account

- Allows me to work one on one with department leaders

- Allows me to work with my budget on a much more granular level than many

- Fewer hands in the pot simplifies the process

Budget Development Timeline

Dec - Jan

- Budget Model - adjust for 1x revenues and expenditures and projected increases to comp and benefits
- Start running scenarios - aid adjustments, salary increases, etc.
- Present preliminary budget assumptions and forecast model to school board

Feb - March

- Budget development materials to staff
- Meet with Directors to discuss department needs and approve teacher requests
- Present updated preliminary budget at March board meeting

April

- Board approves compensation adjustments and insurance bids
- Build detailed budget document
- April 1st cutoff date for current year purchases

May - June

- Present updated budget to School Board
- Board approves
  - Candidates for advancement per the Salary and Stipend Guide
  - Open Enrollment
  - Shared Services Agreements
  - Property/Casualty Insurance

Budget Materials

STUDENT SUPPLIES	4K	5K	1	2	3	4	5 MATH	5 ELA	5/6 SS	5/6 SCIENCE	6 MATH	6 ELA	7 MATH	7 ELA
Projected Enrollment														
Binders														
Binders (white, 1")														
Binders (white, 1", D ring)														
Binders (white, 1.5")														
Folders (2 pocket, plastic, pack of 25)														
Black (with prongs)														
Blue (with prongs)														
Yellow (with prongs)														
Red (with prongs)														
Black (no prongs)														
Blue (no prongs)														
Yellow (no prongs)														
Red (no prongs)														
Glue														
Glue sticks (large)														
Elmer's School Glue (8 oz.)														
Elmer's School Glue (1 gallon)														
Paper														
Spiral Notebooks (wide rule) - BLUE														
Spiral Notebooks (wide rule) - RED														
Spiral Notebooks (wide rule) - YELLOW														
Spiral Notebooks (college rule) - BLUE														
Spiral Notebooks (college rule) - RED														

Student Supplies ▾ | Workbooks ▾ | Professional Dues ▾ | Special Requests ▾

Allocation-based

- Consumables
  - Classrooms
  - Transportation
  - Custodial
- Professional Development

Zero-based

- Student Supplies (provided by district)
- Workbooks
- Professional Dues
- Software
- Special Requests

Department Meetings

- Principal
  - Teacher requests
  - Curriculum needs
  - Professional Development
- Special Education Director
  - Personnel and contracted services
  - Equipment needs
- Maintenance and Transportation Director
  - Budget for short and long term needs
- Technology Director
  - Renewals
  - New hardware/software purchases

Budget Workbook

Tabs

- Fund 10
- Fund 27
- Salaries and Fringe
- Benefit Codes
- Tier Advancement Schedule
- Staffing Updates

Health			
# of Pays	Benefit	Code	Annual
24	HDHP - Single (24)	WS101B	$ 7,546.18
20	HDHP - Single (20)	WS102B	$ 7,546.18
19	HDHP - Single (19)	WS103B	$ 6,431.40
24	HDHP - Employee/Spouse (24)	WS104B	$15,846.97

ACCOUNT	EMPLOYEE	SALARY	WRS	SS	HEALTH	CIL	VISION	DENTAL	LIFE	LTD	HRA	OPEB	TOTAL	RATE	HOURS
10 E 000 100 110000 000		$ 78,990	$ 5,332	$ 6,043	$ 22,639	$ -	$ 207	$ 1,690	$ 100	$ 269	$ 5,000	$ 1,000	$ 121,268		
10 E 000 100 110000 000		$ 50,500	$ 3,409	$ 3,863	$ -	$ 6,500	$ -	$ 1,690	$ 64	$ 172	$ -	$ 1,000	$ 67,198		
10 E 000 100 120000 000		$ 47,430	$ 3,202	$ 3,628	$ 7,546	$ -	$ 39	$ 655	$ 60	$ 161	$ 2,900	$ 1,000	$ 66,622		
10 E 000 100 120000 000		$ 68,554	$ 4,627	$ 5,244	$ -	$ 6,500	$ -	$ -	$ 87	$ 233		$ 1,000	$ 86,246		
10 E 000 100 253000 000		$ 31,305	$ 2,113	$ 2,395	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ 35,813	$ 20.87	1500
10 E 000 100 253000 000		$ 43,930	$ 2,965	$ 3,361	$ 7,546	$ -	$ 59	$ 655	$ 55	$ 149	$ 2,900	$ 1,000	$ 62,620	$ 21.12	2080

				2021-22 BUDGET	2022-23 BUDGET	NOTES
10	100	110000	000	$0	$0	
10	100	110000	163	$0	$0	
10	100	110000	365	$0	$0	
10	100	120000	000	$0	$0	
10	100	122115	000	$0	$0	
10	100	223900	141	$0	$0	
10	100	122115	163	$0	$0	
10	100	120000	367	$0	$0	

Skyward Process

- Clone PY

- Individual Budget Entry

- Filters and Account Breaks

- Detail Budget Items

- Notes

Budget Process Description ▲	Fiscal Year*	Budget Type
▶ ESSER	2022 - 2023	Original
▶ FUND 10 EXPENSES	2022 - 2023	Original
▶ FUND 10 REVENUE	2022 - 2023	Original
▶ FUND 21	2022 - 2023	Original
▶ FUND 27	2022 - 2023	Original
▶ FUND 39	2022 - 2023	Original
▶ FUND 46	2022 - 2023	Original
▶ FUND 50	2022 - 2023	Original
▶ FUND 80	2022 - 2023	Original
▶ TITLE	2022 - 2023	Original

*Individual Accounts with Detail Budget Lines attached are disabled from being modified at the account level.
**Account data as of 02/23/22. Refresh Account Details   CHANGES HAVE NOT BEEN SUBMITTED   Notes   Attach

Views: General   Filters: Budget Entry

Account Number Fd T Loc Obj Func Prj ▲	2022-2023 Original	2021-2022 Original Budget
▼ 10 E 000 100 110000 000	0	1,099,500.00

Save & Continue Later

Insert New Account

Expand All Collapse All View Printable Details

▼ Detail Budget Items   Add / Edit Detail Budget Items
No Budget Details available for this account and fiscal year

School District of Denmark
Janelle Marotz

Medium District Example Budgeting Sample Best Practices

Planning and preparation

Organization

Use available tools

Compete YTD analysis and forecasting

Communication

Best budget input process

Plan carefully in times of uncertainty

Monitor and measure results

Dear Colleagues,

Thank you for your commitment to work closely together to prepare a budget that upholds the quality Denmark is known for while exercising fiscal prudence.

The purpose of this memo is to provide general guidance on year-end expenditure planning in order to avoid unintended charges against next year's budget as well as to build next year's budget.

In light of fiscal challenges; our budget allocation for next year will remain flat; if you have a specific request for next year to exceed your original allocation, please present separately and seek approval from the Business Manager before including it in your budget request.

Budget Deadlines:

2018-2019 Budget Spending
Purchases Cut-Off: No more spending on current year year budget (2018-2019) after **April 1st, 2019**

The purpose of this direction is to provide general guidance on year-end expenditure planning in order to avoid unintended charges against next year's budget. The District's fiscal year ends on June 30. In particular, it's important to keep in mind the timeframes and "lag" periods involved in ordering, receiving and paying for purchases, as well as the processing time involved in

Planning and Preparation

Manage several budget processes to be adopted throughout the budget timeline

BUDGET PREPARATION CHECKLIST

I start the process with where I left off with the previous year's budget

- I enter the beginning budget using mass change budget data and/ or by importing files and review and amend it with the related details as needed
  - Compute preliminary revenue limit as he base
  - Remove non recurring referendum dollars and grants
  - Remove one time expense such as capital items or curriculum adoptions etc
  - Add other increases
    - See how much we can afford for raises and capital project or one time expenses after covering staffing and programing

Maintain Organization

Manage several budget processes to be adopted throughout the process

- Using multiple budget versions are created to manage multiple budget processes
- This way multiple users can update and view the budget and approvals can take place during the budget approval process.
- After the budget is adopted then the budgets can be seen in the financial system instead of just in the budget module and any changes to the budget will require a budget amendment

BUDGET VERSIONS

Search Rank 👁 View: Skyward Default 🔻 Filter: Skyward Default ⌄ Quick Filter

Rank	Budget Version	Non Staff Planning Total	Staff Planning Total	Budget Amount	Accounts at This Budget Version Rank Count	Attachments
1	BLDGDEPT - Building/Dept Budget	34,478,121.90	0.00	34,478,121.90	7581	(5)
2	PRELIM - Preliminary Budget	0.00	0.00	0.00	0	(0)
3	ORIGINAL - Final Budget for Board Action	0.00	0.00	0.00	0	(0)
4	FINAL - October Tax Levy Adoption	0.00	0.00	0.00	0	(0)
5	WORKING - Working budget-Amendments	0.00	0.00	0.00	0	(0)

Track Budget Changes as You Build

Expense Budget Changes as compared to PY Original					
6/6/21					
Fund 10 Expense Budget 21-22 Original	$19,239,629.47				
Fund 10 Expense Budget 20-21 Original	$18,124,420.00				
See revenue tab for addl sources	$1,115,209.47				
Details Below	$1,114,096.66				
Remaining difference to account for	$1,112.81				
Description	Increase	Decrease	Total Change	Notes	
Increases in Salaries/Wages (2%)	217696.65		$217,696.65	Staff increases costing	
Increases in Health Insurance (3%)	63235.27		$280,931.92	District portion is 88%	
Decrease in substitute budget		32119	$248,812.92		
ESSER Grant Funds	374,857.00		$623,669.92	Initial allocation	
RVA Partnership New			$623,669.92	included in ESSER Grant	
Acellus discontinuation		39690	$583,979.92		
Spend less in District and More in Flow Thru			$583,979.92	MOE	
Spanish Teacher ES	81940		$665,919.92	Vacant position budget	

Budget Input Process

Department/Schools

Department/School Budget managers enter their own budget directly into the financial software (Skyward)

Line item details show the budget justification

		Amount	Budget Version Account Detail Description
		6,000.00	
		1,500.00	Annual maintenance for Jacobsen Mower
		4,500.00	Vehicle repairs-Non student transportation

Budget Version
BLDGDEPT - Building/Dept B...

Account
10 E 800 324 254500 000

UDGET VERSION ACCOUNT DETAILS

Search Budget Version Accour   View: Skyward Default (Modified)   Filter: Skyward Default   Quick Filter

Skyward Tools

- Use filters to manage each area of the budget and verify allocation totals
- Can also run reports to report on the budget or export directly to Excel

Payroll Budgeting

Payroll budgets are created using position budgeting by Human Resources and are linked to the rest of the budget once staffing plans are finalized

PLAN POSITION PAYS

		Pay Type	Position Type Code	Plan Position	Employee Number	Type	Total Amount	Stipend Value	Total Benefit Amount	Pay Schedule
	▼	TEACH - TEACHER	Teacher	1000258	186931	P - Position Annual	50,854.00		0.00	24 Sept - 24 9-1 Start
	▼	TEACH - TEACHER	Teacher	1000264	774743	P - Position Annual	61,708.00		0.00	24 Sept - 24 9-1 Start
	▼	TEACH - TEACHER	Teacher	1000266	331954	P - Position Annual	66,872.00		0.00	24 Sept - 24 9-1 Start
	▼	TEACH - TEACHER	Teacher	1000276	297245	P - Position Annual	64,849.00		0.00	24 Sept - 24 9-1 Start
	▼	TEACH - TEACHER	Teacher	1000278	868132	P - Position Annual	66,434.00		0.00	24 Sept - 24 9-1 Start

Search Pay Type   View: Skyward Default (Modified)   Filter: Skyward Default   Quick Filter   Add Pla

Use Available Tools of the Trade

- Building the budget within the financial system allows the budget managers to view their data real time such as viewing prior year activity, current encumbrances and any notes I would like to share or they would like to add for reference

- Analytical tools are used during the process to assist with budget assumptions and forecasting

- Monitor and measure results:
  - A contingency account is used to maintain control of the budget during the budget balancing process and throughout the year

Long Term Planning: Set Goals

It can be used as a tool to prevent financial challenges

- Facility 10 year plan

- Debt Defeasance Strategies

- Five year plan for curriculum adoptions, technology rotation, uniform schedule,etc

Long term planning allows the budget management to be more flexible

5 Year Technology Rotation Plan   2020-2021 through 2024-2025

Rev. 4/
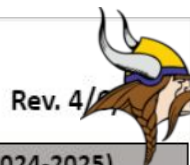
Year 1 (2020-2021)	Year 2 (2021-2022)	Year 3 (2022-2023)	Year 4 (2023-2024)	Year 5 (2024-2025)
Laptops – 115 (4 year rotate) • ES staff • ES SPED	Laptops – 80 (4 year rotate) • HS Staff • HS SPED	Laptops - 40 (4 year rotate) • MS Staff • MS SPED/Pupil Serv.	Laptops - 40 (4 year rotate) • ECC Staff • ECC SPED	Laptops-115 (4 year rotate) • ES Staff • ES SPED
Chromebooks (4 year rotate) • Grad 2029 • Grad 2032 • Grad 2033	Chromebooks (4 year rotate) • Grad 2030 • Grad 2031 • Grad 2034	Chromebooks (4 year rotate) • Grad 2027 • Grad 2028 • Grad 2035	Chromebooks (4 year rotate) • Grad 2025 • Grad 2026 • Grad 2036	Chromebooks (4 year rotate) • Grad 2029 • Grad 2032 • Grad 2033 • Grad 2037
Printing • HS Workroom-1 • DCS • MS Room 106 • ES SPED Ofc • ES Room 208 • Tech Dept.	Printing • MS Media Center • HS Media Center • HS Art Room	Printing • None	Printing • None	Printing • HS Workroom-2 • ES Room 104 • ES Lounge • ECC B/W • District Office
Ipads • None	Ipads • ECC 4K Cart (12)	Ipads • ES – Grade 1	Ipads • ECC – 5K (115)	Ipads • SPED (5)

Sample Long term plan

Longitudinal Data

Medium District Example

Analytical tools during the process to assist with budget assumptions and forecasting

    Examples include tax rate impact, multiyear contracts to achieve saving, deferred billing agreements, etc

Budget assumptions are used to maintain control over the budget as key factors change

Budget changes are identified and tracked to be able to easily explain change in trendlines

Longitudinal Data

Budget assumptions are used to maintain control in the processing of many changes throughout the budgeting process

Budget Assumptions/Impact

Transportation-removal of $70,250 annual credit no longer available (7/2014-7/2019)

HRA contributions-approximately $168k may need to be budgeted depending on trust account levels

Budget Adoption

All budget versions are combined for the total of all budgets for the fiscal year to be adopted
The budget adoption or amendments can be reported using customized reports instead of plugging data into the budget worksheet in Excel for board approval and newspaper publication

2021-2022
Change in Adopted Budget
School District of Denmark

27 - SPECIAL PROGRAM FUND

Anticipated Revenues:	Original Budget	Revised Budget	Change
11- OPERATING TRANSFER-IN	$1,798,317.15	$1,842,453.05	$44,135.90
51- TRANSIT-STATE AIDS-CCDEB; TRANSIT/ST/	$18,737.13	$15,097.13	($3,640.00)
61- HANDICAPPED AID	$636,391.35	$622,562.00	($13,829.35)
69- AID SPED TRANSITION GRANT BBL	$0.00	$14,346.38	$14,346.38
73- SPECIAL PROJ GRANTS	$525,623.99	$546,453.33	$20,829.34
Total Anticipated Revenues	$3,014,069.62	$3,075,911.89	$61,842.27

Expenditure Appropriations:	Original Budget	Revised Budget	Change
15-- EARLY CHILDHOOD; PHYSICAL HANDICAP.	$2,300,801.00	$2,421,828.81	$121,027.81
21-- SCHOOL COUNSELORS; SCHOOL COUNSE	$242,305.09	$282,176.36	$39,871.27
22-- CURRICULUM DEVELOPMENT; IN-SERVICE	$230,023.90	$217,179.02	($12,844.88)
25-- SPECIAL ED TRANSPORT; ACQUISITION TH	$47,280.23	$47,633.30	$353.07
26-- PUBLIC INFORMATION; NONINSTRUCTION	$6,700.00	$9,100.00	$2,400.00

School District of Janesville
Dan McCrea
Matthew Sylvester-Knudtson

Educational Excellence
Building Our Future

Budget Entry & Spending Timeline

- Nov/Dec   Develop assumptions and projections for upcoming budget cycle
- March   Building budgets released for entry in Skyward (due in April)
- April   Departmental budgets released for entry in Skyward (due in May)
- April 15   Last day for (most) current year purchase requisitions
- May 2   Last day for credit card purchases of shipped items
- May 20   Close current year purchase requisitions in Skyward
- May 23   Open upcoming year purchase requisitions in Skyward
- June 6   Last day for (most) in-person credit card purchases

High-Level Budget Planning

- Estimate significant changes in revenue and expenses for Funds 10 and 27 using Baird model and...

HIGH LEVEL BUDGET PLANNING FY2023	LESS CONSERVATIVE	MORE CONSERVATIVE	BUDGET DEVELOPMENT
REVENUE	$ 136,557,039	$ 136,557,039	$ 136,557,039
Membership-Driven (63 Decrease / Stable 3rd Friday Sept. FTE)			
Revenue Limit Authority	$ (1,890,000)	$ (2,100,000)	$ (2,100,000)
Per-Pupil Aid			
Op. Referendum Additional Revenue Limit Authority	$ 4,000,000	$ 4,000,000	$ 4,000,000
EXPENSES	$ 136,557,039	$ 136,557,039	$ 136,557,039
Adjustments to Base Expenses			
Wages Cost of Living Adj. (2.37% / 3.4%-4.7%)	$ 1,798,830	$ 2,819,800	$ 1,798,830
Benefits			
Health Insurance (6% / 10%)	$ 675,000	$ 1,125,000	$ 1,125,000
Dental Insurance (3% / 5%)	$ 27,000	$ 45,000	$ 45,000
Staffing & Miscellaneous			
Translator/Interpreter	$ 75,000	$ 75,000	$ 75,000

Budget Buckets

Building Budgets

Departmental Budgets

State & Federal Grants

District-Level Revenues & Expenses
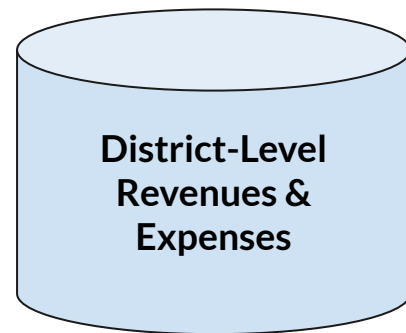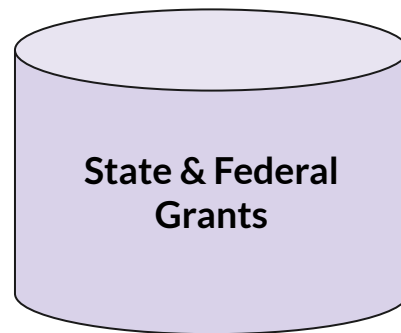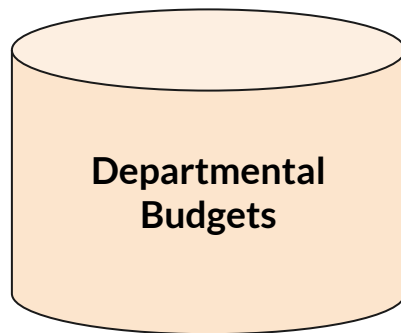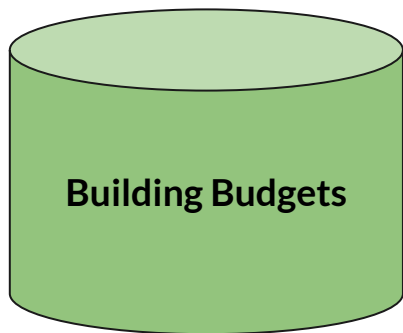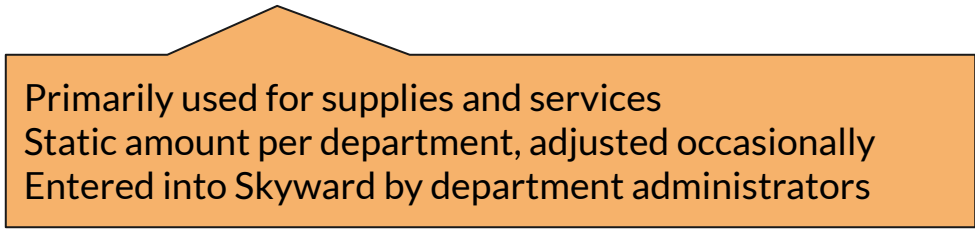
Primarily used for supplies
Per-pupil formula ($96 elementary; $112 MS; $125 HS)
Entered into Skyward by principals

Budget Buckets

| Building Budgets | Departmental Budgets | State & Federal Grants | District-Level Revenues & Expenses |
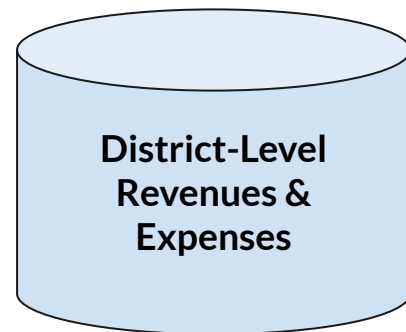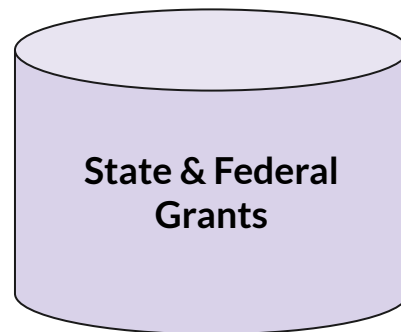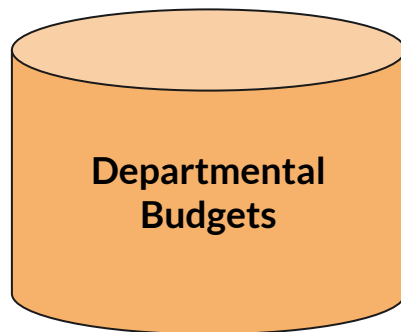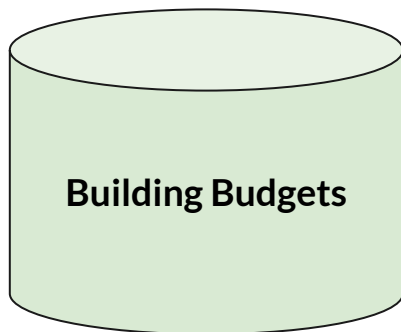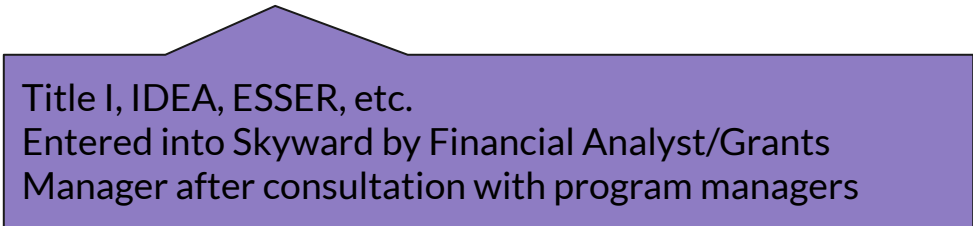
Primarily used for supplies and services
Static amount per department, adjusted occasionally
Entered into Skyward by department administrators

Budget Buckets

Building Budgets

Departmental Budgets

State & Federal Grants

District-Level Revenues & Expenses
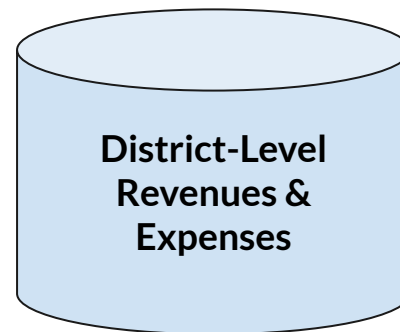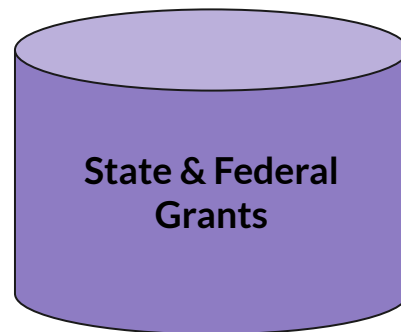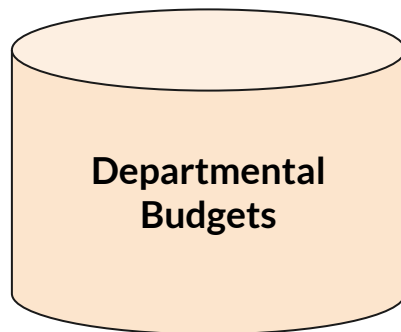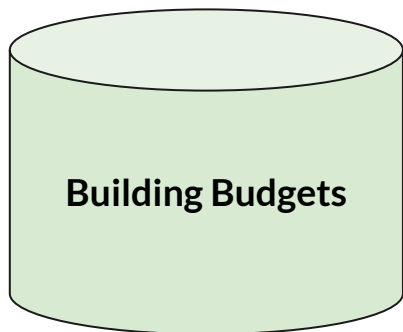
Title I, IDEA, ESSER, etc.
Entered into Skyward by Financial Analyst/Grants Manager after consultation with program managers

Budget Buckets

Building Budgets

Departmental Budgets

State & Federal Grants

District-Level Revenues & Expenses
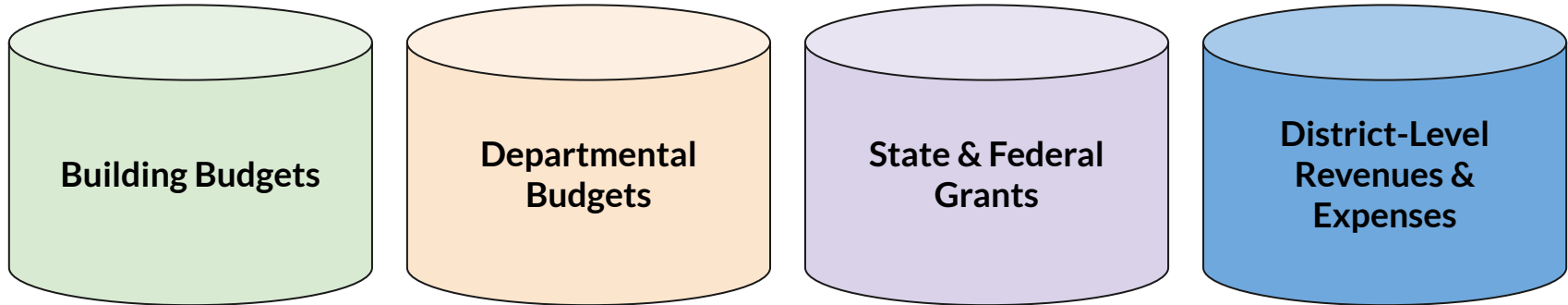
Staff/benefits, transportation, utilities, etc. Entered/imported into Skyward by CFO or Director of Finance

Educational Excellence
Building Our Future

Building & Departmental Budgets Process

1. Director of Finance rolls forward current year revised budget to next year original budget

Budgetary Entry Processing

Budgetary Entry for 2022-23 ROLLFORWARD

Back

Processing Messages

There currently are no existing temporary workfile records for this Budget Process record. Running the process will create them. After creating the temporary workfile records you will be able to review, update and, if you choose, submit the new budgetary values.

[?] Build New Workfile

Processing Parameters

Target Budget Type:	Original
Budget Entry Format:	Whole Dollars
Fiscal Year:	2022-2023
Mass Change By:	Percent Change
Source Budget Type:	Revised Budget
of Fiscal Year:	2021-2022
Percent to Mass Change:	100.00 **Calculated amounts will be rounded to the nearest dollar.

Build New Workfile will wipe out the **Target Budget Type** workfile and rebuild its records from the **Source Budget Type.**
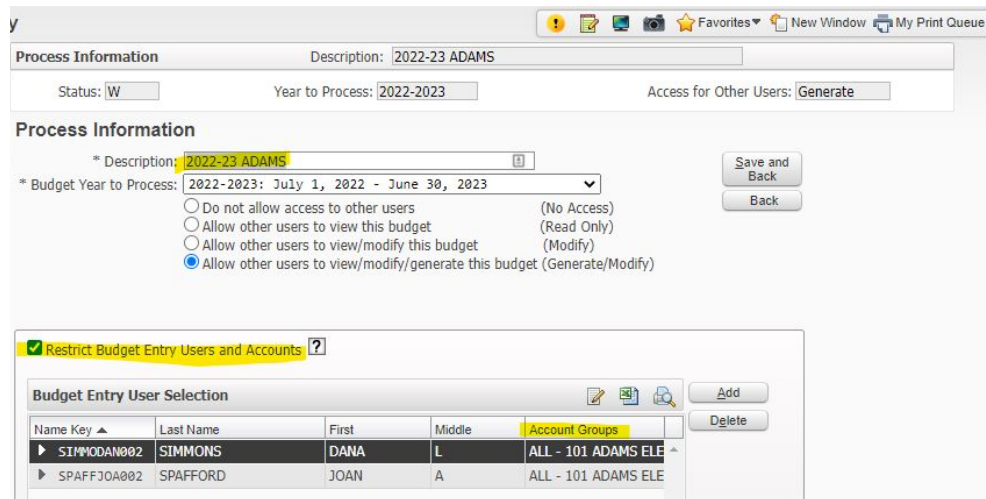
Building & Departmental Budgets Process

2. Budget process is created for each school.

   Create first one from scratch then clone for each other school.

   Utilize account groups for account number restrictions.

Building & Departmental Budgets Process

3. Assign a budget maximum to each budget process representing they building or department total allocation.

Building & Departmental Budgets Process

4. Generate the workfile for the budget administrator by clicking Individual Budget Entry button and spot check.

Building & Departmental Budgets Process

5. Administrator updates budget as desired and then clicks Submit Budgetary Entries.

Grant & District-Level Budgets

- Staffing budget is built in Google Sheets using data from Skyward Employee Management and then imported to Skyward
- Grants are generally built using individual entry or import from Excel spreadsheets
- Other district-level items are a combination of methods
  - Revenue, like student fees, is rolled forward and adjusted as necessary
  - Levy and state aid is entered individually
  - Utilities are rolled forward and adjusted as necessary

Budget Monitoring

DISTRICT-WIDE BSG DASHBOARD

Last Updated (Budgetary)
Mar 6, 2022, 5:34:39 PM

Active: Y   (1)   ▾

Type: Department, School-Elementary, ...   (6)   ▾

Department	$5.97M	$759.42K	$3.29M
School-Elementary	$199.65K	$13.79K	$135.64K
School-High	$178.47K	$20.48K	$203.94K
School-Middle	$89.55K	$9.28K	$123.92K
School-Misc	$578.68K	$79.01K	$599.49K
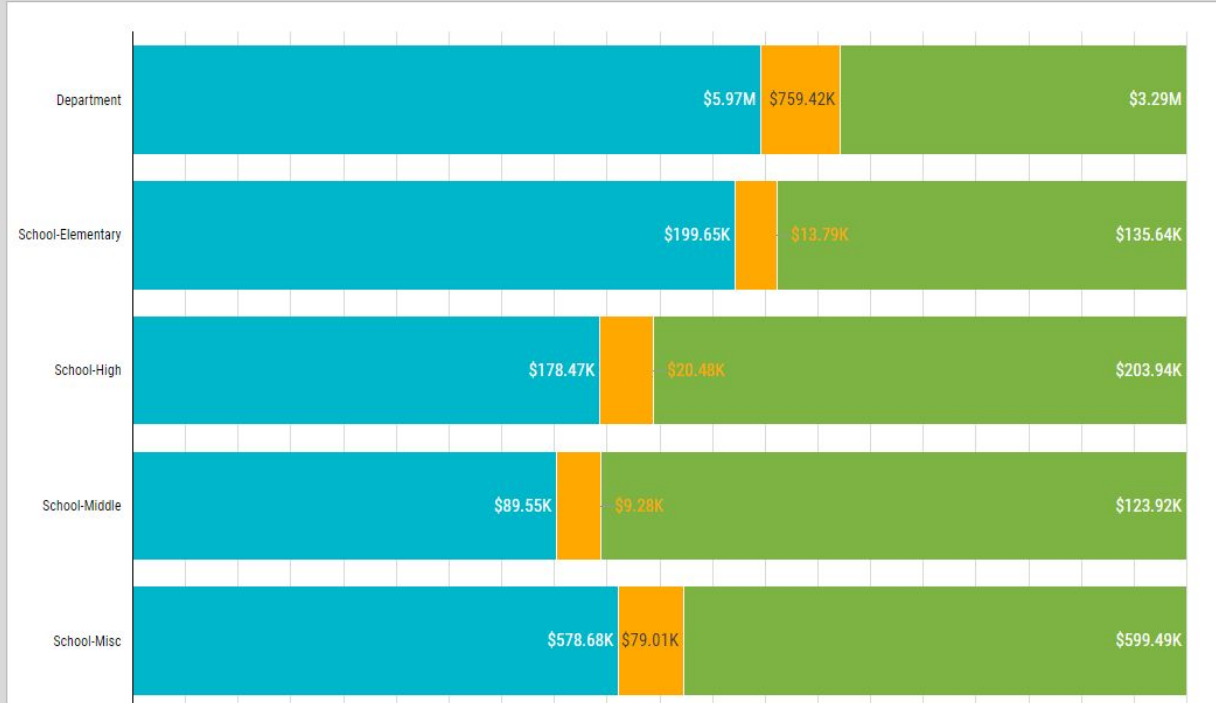
Budget Monitoring

BUDGET DASHBOARD

Active: Y (1) ▾

Budget Area			
Building Budget	$5.67K	$18.84K	$13
CSF 031	$828.94	$2.16K	$1.52K
Title I 141	$24.28K	$80.33K	$78.57K
TAG 754			$300 · $0
Green Sheets 804		$4.08K	$983.43 · $0
PD 905			$3.48K · $0
STEM 906			$2.15K · $0
L&I Alloc. 909		$900 · $0	$100
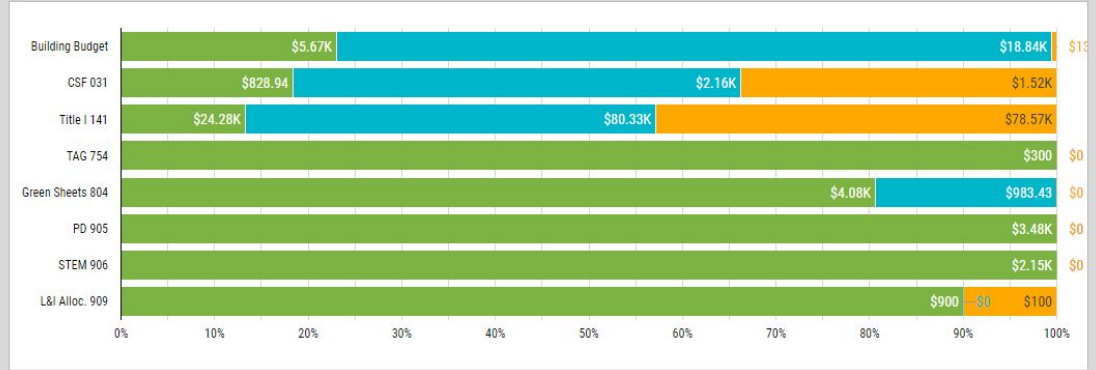
Budget Area	Revised Budget	Expenditures	Encumbrances	Available
Building Budget	$24,649	$18,843.09	$137.34	$5,668.57
CSF 031	$4,512	$2,161.31	$1,521.75	$828.94
Title I 141	$183,184	$80,331.55	$78,573.70	$24,278.75
TAG 754	$300	$0.00	$0.00	$300.00
Green Sheets 804	$5,066	$983.43	$0.00	$4,082.57
PD 905	$3,480	$0.00	$0.00	$3,480.00
Grand total	**$224,338**	**$102,319.38**	**$80,332.79**	**$41,685.83**

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81%
SPENT
(Expenditures + Encumbrances)

SCHOOL YEAR
66%

Follow-up questions or examples?

Thank you for your interest!

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