STEVENS POINT AREA PUBLIC SCHOOL DISTRICT

BUDGET PREPARATION INSTRUCTIONS For the

2025-26 Budget

STEVENS POINT AREA PUBLIC SCHOOL DISTRICT
1900 Polk Street
Stevens Point, WI 54481

Budget Preparation Instructions

The budget cycle continues.

Please follow these budget instructions.

Contained herein are the budget Per-Pupil Allocations (PPA) for elementary, junior high and senior high schools. Building budgets include amounts for professional enrichment, staff travel, principal dues, capital outlay and other activities related to student fees. Also included herein are special instructions on the handling of specific account numbers, and Department and Program budget allocations.

The school budget is a financial structure for delivering the educational plan to students in a fiscal year, within current economic realities. Principals and department/program heads are leaders who, in cooperation with their staffs, build a budget consistent with the educational plan of their building/department. Direct any questions regarding this documentation or budgeting to the Business Office.

Table of Contents

Page 3 Budget Information Memo
Page 4-5 Budget Calendar (Abridged & Modified)
Page 6 Per-Pupil Allocation Table
Page 7 Common School Fund
Page 8 Special Budgetary Accounts
Page 9 Department/Program Budget Allocation Table
Page 10 Travel Mileage & Meal Expense Reimbursement
Page 11 In-District Travel Reimbursement Form
Page 12 Intra-District Mileage Chart
Page 13 Non-Capital/Capital Outlay Budget Estimates
Page 14-15 Object 449 & 551 and 561 Equipment Order Form
Page 16-18 Budget Preparation Instructions (Skyward Software – Web Users Tutorial
Page 19-24 Budget Preparation Instructions (Skyward Software – Web Users-Create Initial Budget)
Page 25-32 Budget Preparation Instructions (Skyward Software – Web Users-Edit Existing Budget)

Page 33-38 WUFAR Account Number Descriptions

The following forms are available in Excel at the Business Office web page under Business Office Forms:

In-District Travel Reimbursement Form
Capital Outlay Request Form

Please download these forms at your convenience. The direct web address is:
https://www.pointschools.net/Page/87

Prepare Each Student To Be Successful
towens@pointschools.net
Thomas R. Owens, PhD, SFO Director of Business Services
Bliss Educational Services Center
1900 Polk Street, Stevens Point, WI 54481
Phone: (715) 345-5432 Fax: (715) 345-5431

STEVENS POINT AREA PUBLIC SCHOOL DISTRICT

TO: All Staff with Budget Responsibility

FROM: Thomas R. Owens, Ph.D., SFO, Director of Business Services

DATE: December 1, 2024

RE: 2025-26 Budget Information

Use the following information herein to construct your budget:

1. Abridged Budget Calendar Guideline
2. Per-Pupil Allocations (PPA)
3. Department/Program budget allocation
4. Travel Information including School Board Policy 6480 – Expense Reimbursements, In-District Travel Reimbursement Form sample, IRS Mileage Rate, GSA meal per diem rate and Intra-District Mileage Chart
5. Capital Outlay funds are contained within your PPA
6. All budgets must be completed and entered in Skyward by February 10th. Email Mike Kurtz immediately upon completing Skyward budget entry
7. Account Number Descriptions – Lists in both numeric and alpha sort sequences. Some expenditure objects have been included for use only with IEP activity. If you need new accounts added, contact Mike Kurtz (55428) or Karen Kelly (55630).
8. Maintenance of instructional and classroom equipment is the responsibility of the school building budget. The technology department may assist with maintenance issues for desktops, laptops, iPads, and Chromebooks.

If you do not understand how to use the budget forms, enter budgets, or print reports please contact Mike Kurtz or Karen Kelly. They will assist you in creating an accurate, uniform, and consistent budget.

STEVENS POINT AREA PUBLIC SCHOOL DISTRICT

BUDGET CALENDAR
(Abridged & Modified)
2025-26

November/December, 2024

- Business Office prepares and presents the 2025-26 Budget Calendar
- Director of Business Services prepares and presents to the School Board the per pupil allocation recommendation for school building budgets and allocation amounts for support budgets
- Budget development begins following the Board meeting
- Buildings and Grounds forwards revision of the ten-year capital improvement plan to the Director of Business Services. January 17, 2025, is the cut-off for maintenance alterations and renovation requests

January 2025

- Business Office conducts individual Skyward Budget Entry Refresher training upon request
- Principals review budget requests with parent representatives, department heads, coordinators, and staff prior to submission to the Director of Business Services

February 2025

- All budgets due February 10th
- Business Office compiles and summarizes budget requests
- PO Cutoff at end of month

March 2025

- Budgets of buildings, departments, and programs comply with Board allocations

April 2025

- Capital Outlay Forms due to Karen Kelly by April 11th

May 2025

- Approve federal projects submitted to date

June 2025

- Business Office prepares report on progress of preliminary budget
- Board reviews and approves preliminary budget

July/August 2025

- Budget refinement continues

September 2025

- Third Friday enrollment count

October 1, 2025

- Department of Public Instruction (DPI) provides certification of equalized values (TID IN AND TID OUT) and amount of Exempt Computer Property Valuation

October 2, 2025

- Business Office submits a Notice of Budget Hearing to the Stevens Point Journal for publication on October 5, 2025. A public hearing shall be published as a Class I Notice, under CH 985, at least 15 days prior to the time of such public hearing

October 15, 2025

- DPI certifies General Aid to districts. Business Office adjusts final budget and levy recommendation for Board approval. This is a statutory date, DPI might notify on Friday or Monday is it falls on a weekend
- DPI provides Private Voucher School Financial Impact data for non-recurring revenue limit entry

October 27, 2025

- 6:00 p.m. Public Hearing for Budget
  Director of Business Services presents the proposed original budget to the public including the resulting levy and equalized levy rate

- 6:30 p.m. School Board Meeting
  Board adopts the budget and sets the total levy. This must be done on or before November 1st

November 2025

- Business Office prepares levy documentation and distributes levy forms to respective municipalities

- Business Office prepares and presents the 2026-27 Budget Calendar to Business Services Committee and Board

Per-Pupil Allocation (PPA)

Building principals are the educational leader and budget manager of their respective facility, charged with developing a budget that reflects their educational plan while recognizing current economic reality. Principals are trusted to construct meaningful budgets that include amounts for supplies, Common School Funds, travel, professional enrichment, capital outlay, and other items.

Table 1 below shows each school's PPA. Completed budgets must not exceed the amount shown in the column titled "Building Per-Pupil Allocation."

Table 1 - Per-Pupil Allocation

School	2024-25 School Year			2025-26 School Year				
	Fall 2023 Third Friday Count[3]	Per Pupil Allocation Rate[2]	Building Per Pupil Allocation	Fall 2024 Third Friday Count[3]	Per Pupil Allocation Rate[2]	Building Per Pupil Allocation	Dollar Increase	Percent Increase
Elementary Schools								
Bannach[1]	373	176.60	65,872	364	201.26	73,259	7,387	11.2%
Jefferson	263	176.03	46,296	270	200.64	54,173	7,877	17.0%
Kennedy[1]	171	186.08	31,820	168	211.52	35,535	3,715	11.7%
Madison	339	176.03	59,674	356	200.64	71,428	11,754	19.7%
McDill	334	176.03	58,794	358	200.64	71,829	13,035	22.2%
McKinley	361	176.03	63,547	373	200.64	74,839	11,292	17.8%
Plover-Whiting	459	176.03	80,798	441	200.64	88,482	7,684	9.5%
Roosevelt	519	176.03	91,360	511	200.64	102,527	11,167	12.2%
Washington	474	176.03	83,438	438	200.64	87,880	4,442	5.3%
Secondary Schools								
PODs[4]	150	185.09	27,764	150	210.45	31,568	3,804	13.7%
Ben Franklin	812	277.93	225,679	757	311.00	235,427	9,748	4.3%
P.J. Jacobs	700	293.26	205,282	705	327.60	230,958	25,676	12.5%
SPASH	1,461	466.33	681,308	1,480	515.04	762,259	80,951	11.9%
C.F. Fernandez[5]	80	255.61	20,449	80	286.83	22,946	2,497	12.2%
Totals	**6,496**		**$ 1,742,081**	**6,451**		**$ 1,943,110**	**201,029**	**11.5%**

[1] Bannach and Kennedy allocation slightly higher due to field trip distance.

[2] Includes mandatory expenditure for Common School Fund. Currently set at $63.00.

[3] Third Friday Count data reports Seats count.

[4] PODs Third Friday Count was 92; the allocation for 2025-26 remains at 150.

[5] C.F. Fernandez enrollment was 73; the allocation for 2025-26 remains at 80 due to economy of scale.

Common School Fund (CSF)

Common School Funds are a categorical state aid. Principals are required to purchase library material and technology in an amount equal to the CSF aid received. The amounts shown in Table 2 below are the CSF expenditure expectations for each building. In January, adjustments occur if additional expenditures are required based upon actual CSF aid receipts.

Note: The Per Pupil Allocation shown in Table 1 already includes amounts for Common School Fund. The amounts shown in Table 2 are **NOT** in addition to the amounts shown in Table 1.

Table 2
Common School Fund (CSF) Allocation
2025-26 School Year

School	Fall 2024 Third Friday Count	Common School Fund Allocation	Amount of Budget for CSF
Elementary Schools			
Bannach	364	63.00	$ 22,932
Jefferson	270	63.00	$ 17,010
Kennedy	168	63.00	$ 10,584
Madison	356	63.00	$ 22,428
McDill	358	63.00	$ 22,554
McKinley	373	63.00	$ 23,499
Plover-Whiting	441	63.00	$ 27,783
Roosevelt	511	63.00	$ 32,193
Washington	438	63.00	$ 27,594
Secondary Schools			
PODs	150	63.00	$ 9,450
Ben Franklin	757	63.00	$ 47,691
P.J. Jacobs	705	63.00	$ 44,415
SPASH	1,480	63.00	$ 93,240
C.F. Fernandez	80	63.00	$ 5,040
Totals	**6,451**		**406,413**

Use of Project Code **031** is REQUIRED for ALL Common School Fund Expenditure Accounts.

Use Common School Fund object codes only with the function code 222200 – Library. Items purchased become part of the library collection and checked out of the Library as needed to conform to Common School Fund requirements.

431 – Audiovisual Media	434 – Periodicals	482 – Computers Under $10,000
432 – Library Books	438 – Microfilm	362 – Instructional Computer Software
433 – Newspapers	439 – Other Media	581 – Equipment Purchase Addition

Your building's 482-222200 Library account may include Common School Fund allocation. The technology department coordinates and initiates purchases from this account. Involve the librarian in all such purchases.

For more information on what is eligible for CSF see the DPI's site: Wisconsin's Common School Fund

Special Budgetary Accounts

Use special budgetary accounts to budget professional enrichment, principal travel, principal dues, capital outlay, and other items made possible/attributable because of increased funds derived from student fees, and resale items.

1. Professional Enrichment: 10-Loc-342-221301-000-0

2. Elementary Principal Travel
   a. In District 10-Loc-342-241000-000-0
   b. Out of District 10-Loc-342-241000-000-0

3. Elementary Principal Dues: 10-Loc-942-241000-000-0

4. Junior High Principal Dues: 10- Loc-942-241000-000-0

5. Senior High Principal Dues: 10-401-942-241000-000-0

6. Capital Outlay – Equipment (Non-Technology) [all locations]
   a. New 10- Loc-551-Function-000-0
   b. Replacement 10- Loc-561-Function-000-0
   c. Non-Capital Equipment 10- Loc-449-Function-000-0

7. Budgeted Items Made Possible by Student Fees [$15 Per-Pupil Elementary; $20 Per-Pupil Secondary]
   a. Various Purposes 10- Loc-Object-Function-699-0

8. Resale/Use Student Fees – Purchases made with fees collected to offset resale or class material
   a. Expenditure Account 10- Loc-Obj-Function-000-0
   b. Revenue Account 10- Loc-292-Function-000-0 (Business Office Entry Only)

All principals - budget items 1 through 6 as needed to help deliver your educational plan.

Elementary principals - multiply your building's Third Friday Count, as shown in Table 1, by $15 to determine the budget for item 7 above.

Secondary principals - multiply your building's Third Friday Count, as shown in Table 1, by $20 to determine the budget for item 7 above.

Any resale to students, including resale of class material, should be budgeted as shown in item 8 above. Actual revenue must equal actual expenditure for these accounts, unless you end the year with an inventory, or the pre-existing and existing inventory explains the difference.

Department/Program Budget Allocation Table

The Department/Program Budget Allocation Table provides budget managers with their maximum budgetary dollar amount.

Location Code	Department / Program	Responsible Administrator	2024-25 Department / Program Allocation	2025-26 Department / Program Allocation	Dollar Change	Percent Increase
895	School Board	Cory Hirsbrunner	$ 208,733	$ 217,082	8,349	4.00%
890	Superintendent	Cory Hirsbrunner	$ 43,257	$ 44,987	1,730	4.00%
893	Business Services	Thomas Owens	$ 32,094	$ 33,378	1,284	4.00%
892	Human Resources	Beth Bakunowicz	$ 50,931	$ 52,968	2,037	4.00%
828	Student Services	Jennie McMahon	$ 66,109	$ 68,753	2,644	4.00%
859	Reading	Christopher Nyman	$ 7,430	$ 7,727	297	4.00%
891	Educational Services[1]	Jeffery Mlsna	$ 186,900	$ 194,376	7,476	4.00%
853	Media Services	Brian Casey	$ 5,000	$ 5,200	200	4.00%
854	Technology	Brian Casey	$ 2,091,740	$ 2,175,410	83,670	4.00%
896	Bliss	Mike Kurtz	$ 23,930	$ 24,887	957	4.00%
898	Central Purchasing	Karen Kelly	$ 18,362	$ 19,096	734	4.00%
851	Vocal Music	Kurt Van Tiem	$ 12,573	$ 13,076	503	4.00%
856	Instrumental Music	Kurt Van Tiem	$ 43,436	$ 45,173	1,737	4.00%
850	Art	Noah Calhoun	$ 7,000	$ 7,280	280	4.00%
852	Physical Education	Mark Lesinski	$ 5,599	$ 5,823	224	4.00%
858	Transportation	Lee Nowicki	$ 1,200,000	$ 1,248,000	48,000	4.00%
860	Experiential Ed	Christopher Nyman	$ 23,065	$ 23,988	923	4.00%
899	Buildings & Grounds	Christian Budzinski	$ 4,000,000	$ 4,160,000	160,000	4.00%
897	Boston School Forest	Karla Lockman	$ 6,000	$ 6,240	240	4.00%
			$ 8,032,159	**$ 8,353,444**	**$ 321,285**	**4.00%**

[1] Textbooks, Youth Options, Challenge Academy & Virtual Schools not included in base budget for this purpose.

Prepare Each Student To Be Successful
towens@pointschools.net
Thomas R. Owens, PhD, Director of Business Services
Bliss Educational Services Center
1900 Polk Street, Stevens Point, WI 54481
Ph: (715) 345-5432 Fax: (715) 345-5431

STEVENS POINT AREA PUBLIC SCHOOL DISTRICT

TO: **All Personnel**

DATE: December 1, 2024

FROM: Thomas R. Owens, PhD, SFO, Director of Business Services

RE: School Board Policy 6480 - **EXPENSE REIMBURSEMENTS**

Board Policy 6480 provides reimbursement for necessary expenses related to employee authorized official school business travel when following the guidelines below:

1) In-District Travel: Claim travel on the ***In-District Travel Reimbursement Form*** within 60 days. June expenses must be submitted prior to fiscal year-end, June 30th.

2) Out-of-District Travel: Submit a ***Meeting Attendance Request/Expense Reimbursement Form*** with the Program Itinerary and approval by the appropriate supervisor/s to the business office before attending the meeting.

3) **UPON COMPLETION OF YOUR TRAVEL**: Complete the "Actual Employee Costs" portion of the ***Meeting Attendance Request/Expense Reimbursement Form*** and forward it to the Business Office.

   a) The Meeting Attendance Request/Expense Reimbursement Form MUST INCLUDE a copy of the program itinerary, and ORIGINAL/ITEMIZED meal, lodging, airline, and any other receipts.

   b) Reimbursement is at the single rate for lodging and meals for the employee only, even if a spouse accompanies an employee.

   c) Meal per diem by Board Policy is the U.S. General Services Agency (GSA) rate. **Itemized receipt copies must be the copies submitted for reimbursement**. This allows verification that reimbursement is consistent with Board Policy.

   d) The mileage reimbursement rate is the IRS standard mileage rate in effect at the time of the travel.

   e) Expense reimbursement checks are direct deposited to the employee on a weekly basis.

In-District Travel Reimbursement Form

Download his form from the district website by selecting Business Services Home, then Business Office Forms, then the selection you desire. The URL address is for this form is: Click Here

Stevens Point Area Public School District
2023 In-District Travel Reimbursement Form

Employee: _____

Account: *(required)* _____ **For the Month*:** _____

*To be turned in monthly or maximum 60 days

Date	Route Taken (School to School)	Description	Miles	
			Total	**0.0**	**0.00**

Sample Only

Signed _____ Date _____

Approved _____ Date _____

Rate Per Mile: $0.655

Note: The Rate per Mile shown on this form is subject to change. Do not use this sample form!

STEVENS POINT AREA PUBLIC SCHOOL DISTRICT

Chart

Intra District Mileage Chart

Stevens Point Area Public School District

	Bliss	BSF	Sup Svcs	PJ	BF	Alt.	Jeff	JFK	Mad	McD	McK	PoDS	Roos	Wash	Spash	P/W	Bann	Integrity Pkwy
Bliss	X	5.0	0.6	2.5	0.2	3.3	2.0	14.0	3.4	1.3	1.1	3.3	3.2	3.0	4.4	2.8	5.4	2.2
BSF	5.0	X	5.0	9.9	5.0	7.7	6.5	18.8	8.0	4.0	5.6	7.7	2.1	9.4	12.2	3.8	8.3	3.2
Support Svcs	0.6	5.0	X	2.4	0.6	2.8	1.6	14.0	3.2	1.3	0.6	2.8	3.1	2.6	3.2	2.9	5.1	2.1
PJ	2.5	9.9	2.4	X	2.3	2.4	0.8	12.9	2.0	3.0	1.4	2.4	4.8	0.9	2.2	5.2	3.1	3.8
BF	0.2	5.0	0.6	2.3	X	3.2	1.8	13.8	3.2	1.1	0.9	3.2	3.0	2.8	4.2	2.6	5.2	2.0
Alt.	3.3	7.7	2.8	2.4	3.2	X	2.1	11.3	2.0	4.2	3.2	X	6.0	3.1	2.6	6.3	4.8	4.9
Jefferson	2.0	6.5	1.6	0.8	1.8	2.1	X	12.7	1.9	2.6	1.2	2.1	4.5	1.6	2.6	4.2	3.8	3.7
JFK	14.0	18.8	14.0	12.9	13.8	11.3	12.7	X	12.7	14.9	13.3	11.3	19.7	13.8	14.2	16.7	16.0	16.6
Madison	3.4	8.0	3.2	2.0	3.2	2.0	1.9	12.7	X	4.2	2.8	2.0	6.0	2.5	0.9	5.9	4.7	5.2
McDill	1.3	4.0	1.3	3.0	1.1	4.2	2.6	14.9	4.2	X	1.7	4.2	2.1	3.7	4.6	1.5	5.1	1.1
McKinley	1.1	5.6	0.6	1.4	0.9	3.2	1.2	13.3	2.8	1.7	X	3.2	3.6	2.1	3.1	3.2	4.3	2.9
PoDS	3.3	7.7	2.8	2.4	3.2	X	2.1	11.3	2.0	4.2	3.2	X	6.0	3.1	2.6	6.3	4.8	4.9
Roosevelt	3.2	2.1	3.1	4.8	3.0	6.0	4.5	19.7	6.0	2.1	3.6	6.0	X	5.5	6.6	2.0	5.9	1.3
Washington	3.0	9.4	2.6	0.9	2.8	3.1	1.6	13.8	2.5	3.7	2.1	3.1	5.5	X	3.2	4.5	2.4	4.6
Spash	4.4	12.2	3.2	2.2	4.2	2.6	2.6	14.2	0.9	4.6	3.1	2.6	6.6	3.2	X	6.0	5.4	5.3
Plover Whiting	2.8	3.8	2.9	5.2	2.6	6.3	4.2	16.7	5.9	1.5	3.2	6.3	2.0	4.5	6.0	X	4.9	1.8
Bannach	5.4	8.3	5.1	3.1	5.2	4.8	3.8	16.0	4.7	5.1	4.3	4.8	5.9	2.4	5.4	4.9	X	5.5
Integrity Pkwy	2.2	3.2	2.1	3.8	2.0	4.9	3.7	16.6	5.2	1.1	2.9	4.9	1.3	4.6	5.3	1.8	5.5	X

2025-2026 NON-CAPITAL BUDGET FIGURE **ESTIMATES**
(449 Object, Equipment Under $10,000)

4 Drawer File Cabinet	600.00
2 Drawer File Cabinet	410.00
Single Pedestal. Teacher Desk	600.00
Double Pedestal. Teacher Desk	938.00
Teacher Chair with Arms	465.00
Dry Erase Skins need to be measured by vendor to price (Call Karen to get the rep. scheduled to measure your building)	
Dry Erase Boards, 4 x 12, Alum. Frame	950.00
Dry Erase Boards, 4 x 10, Alum. Frame	855.00
Dry Erase Boards, 4 x 8, Alum. Frame	720.00
Desks, Artco Bell 7457 type (SPASH, P.J.'s, B.F.)	265.00
Desks, Columbia, Study Top, CM5237 (SPASH)	265.00
Tables, 30 x 60	290.00
Tables, 30 x 72	320.00
Tables, 36 x 72	340.00
Tables, Round, 48"	270.00
Tables, Kidney 48 x 96	490.00
Tables, Kidney, 48 x 72	470.00
Tables, Trap. 30 x 30 x 30	320.00
Tables, Trap. 24 x 24 x 24	295.00
Chairs, Stacking, 13 ½", Classroom Select	55.00
Chairs, Stacking, 15 ½", Classroom Select	60.00
Chairs, Stacking, 17 ½", Classroom Select	65.00
Bookcase, 3 Shelf, Wooden	360.00

These are **estimates** of some of the most purchased items. Prices are always changing so use this as an estimate only.

Don't forget to check Chad Kurzinski for surplus in the warehouse.

If you have any questions, feel free to call Karen Kelly, Purchasing and External Grants Coordinator, at extension 55630.

Capital Object 449 & 551

Non Capital/Capital Budget

Object 449 Equipment Under $10,000/Object 551 - New Equipment Over $10,000

Fiscal Year 2025-2026

School or Department:

Priority	Account Number	Vendor	Catalog Page	Catalog Item #	Description	Color	Qty	Unit Price	Total Price	Business Office Use Bid Price	Business Office Use Extension
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
								Totals:	$0.00		

Comments:

Capital Object 561

Capital Budget
Object 561 - Replacement Equipment Over $10,000
Fiscal Year 2025-2026

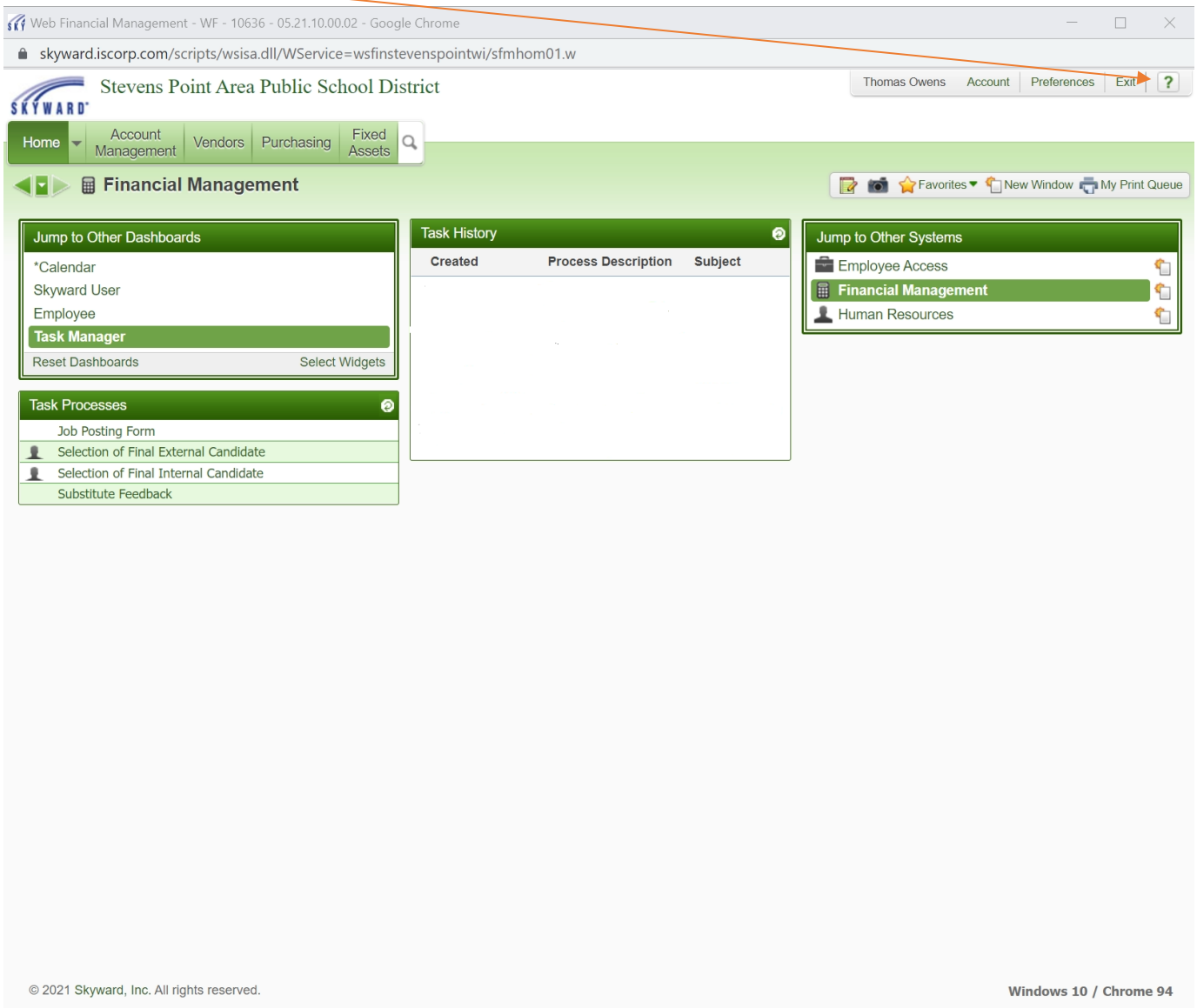
School or Department:

Priority	Account Number	Vendor	Catalog Page	Catalog Item #	Description	Color	Qty	Unit Price	Total Price	Business Office Use Bid Price	Business Office Use Extension
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
								Totals:	$0.00		

Comments:

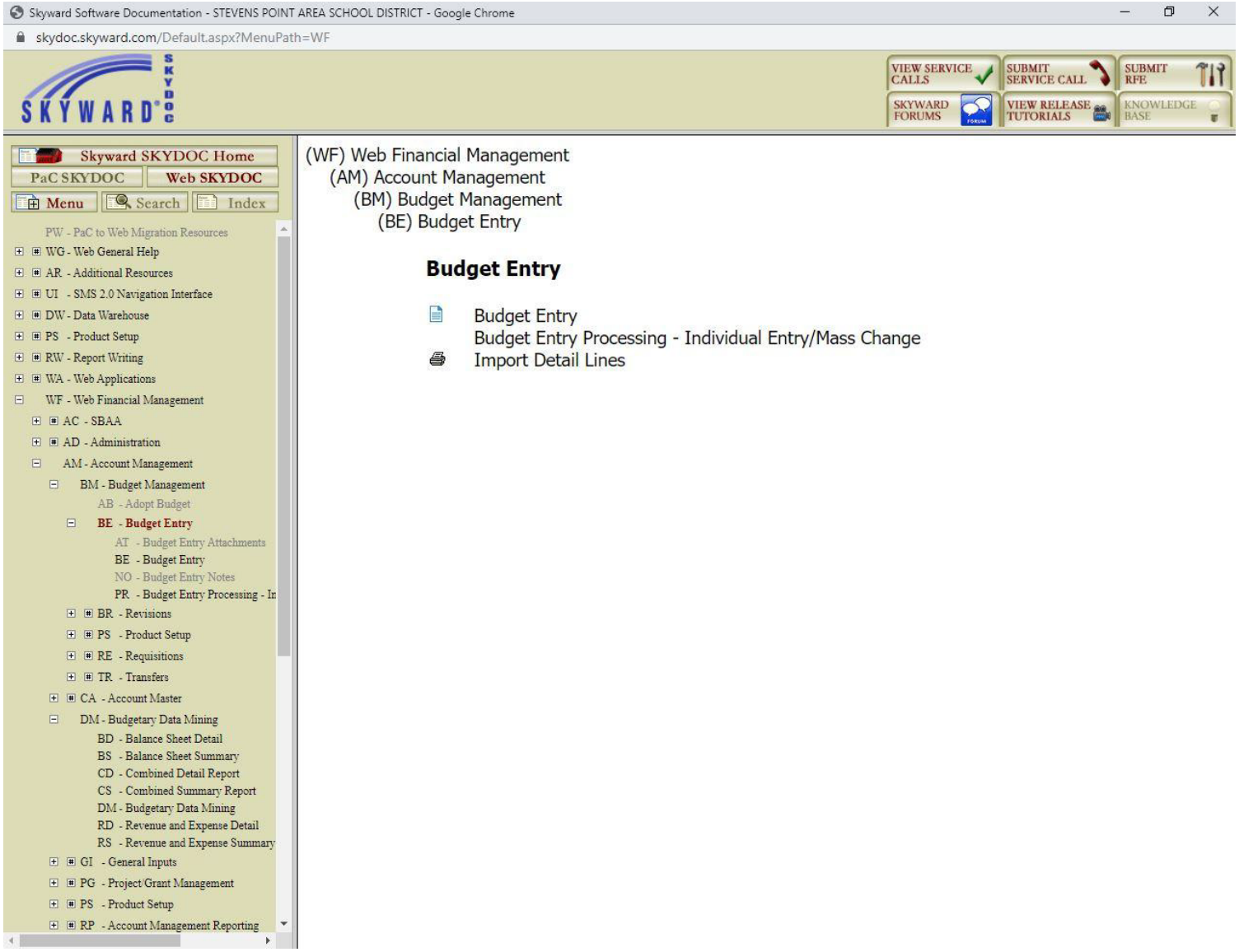
Budget Preparation Instructions
For Skyward Finance Software
Web Users Tutorial

Skyward has a tutorial on how to use the web version to enter budget data. To find it click on the question mark. On the dropdown that follows select SkyDoc-Skyward Documentation.



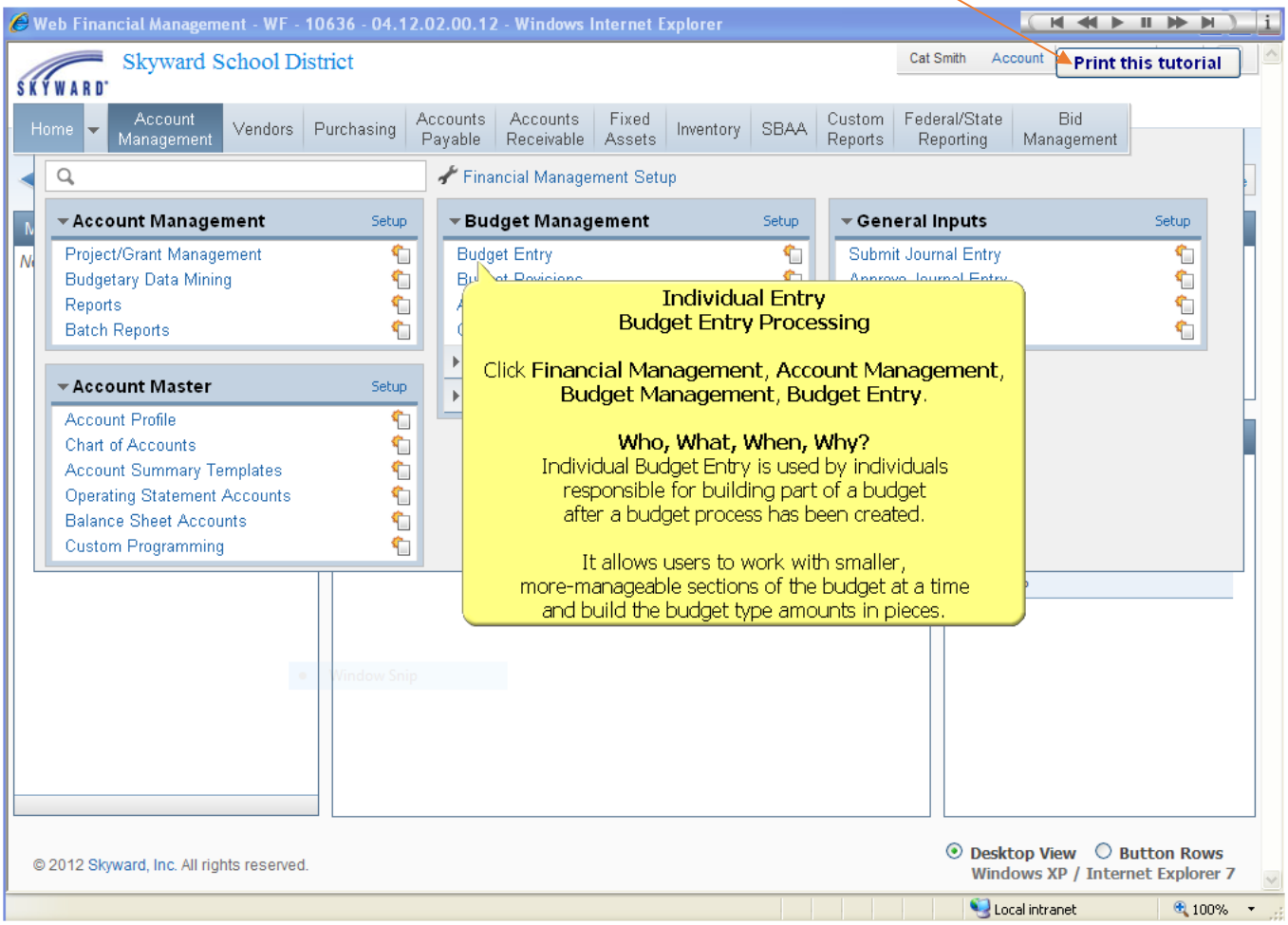
Budget Preparation Instructions
For Skyward Finance Software
Web Users Only

Once you select SkyDoc - Skyward Documentation you will then see a screen like this one. Select the choices as shown below, starting with (WF) Web Financial Management, Account Management, Budget Management, Budget Entry, then Budget Entry (Main Screen) and you will see Budget Entry Processing.



Budget Preparation Instructions
For Skyward Finance Software
Web Users

When you select Budget Entry Processing, the software takes you to this screen. In the upper right corner is a button saying Print this tutorial. That actually starts a RoboDemo Movie Template, a pdf. You can read it online or select the print icon in the upper right corner of the screen.



Budget Preparation Instructions
For Skyward Finance Software
Web Users

Two sections will follow; the first is Account Management that shows you how to create initial budget accounts; and the second is Individual Entry that shows you how to edit budget accounts after budget creation.

SECTION 1 - ACCOUNT MANAGEMENT

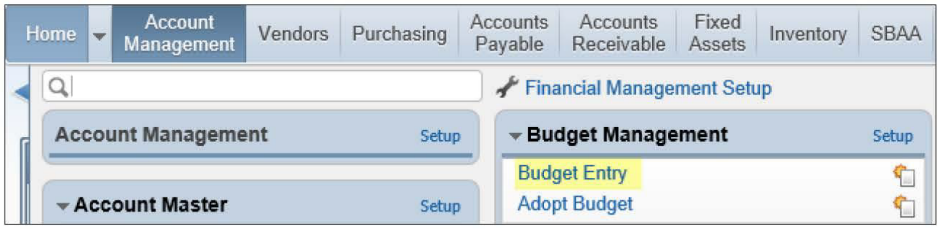
Account Management

Budget Entry

As an alternative to the requisition process, users can build a budget process with user-defined ranges of accounts, alternate sequences, totals, and fields to build a working budget.

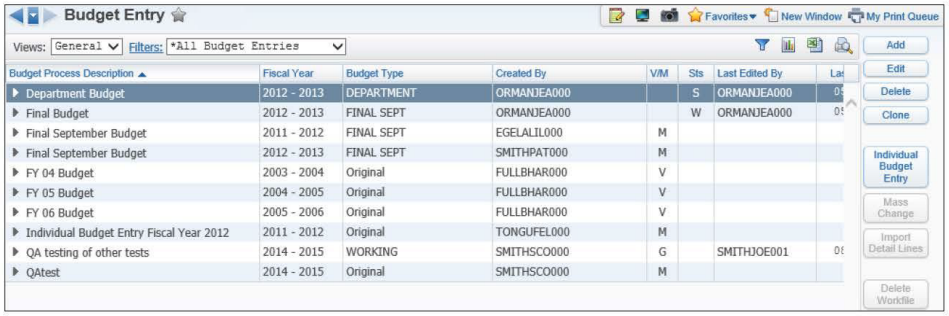
Amounts can then be entered for each account or mass processes can be used before submitting the budget entries to a selected budget type or the original budget. This allows users to work with smaller, more manageable sections of the budget at a time and build the budget type amounts in pieces.

Navigate to Web Financial Management > Account Management > Budget Management > Budget Entry.



The Budget Entry browse will display. Use the Filters to set your Budget Entry browse screen; you can select All Budget Entries or My Budget Entries Only.

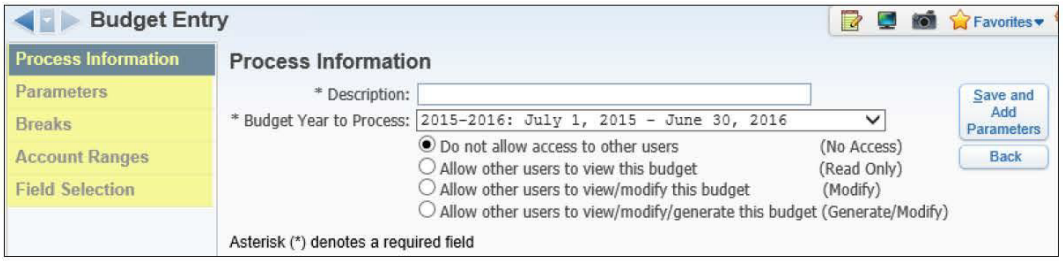
On the right side of the screen are the maintenance options. What buttons are available may vary depending on the budget status, who created the budget, and user permissions.



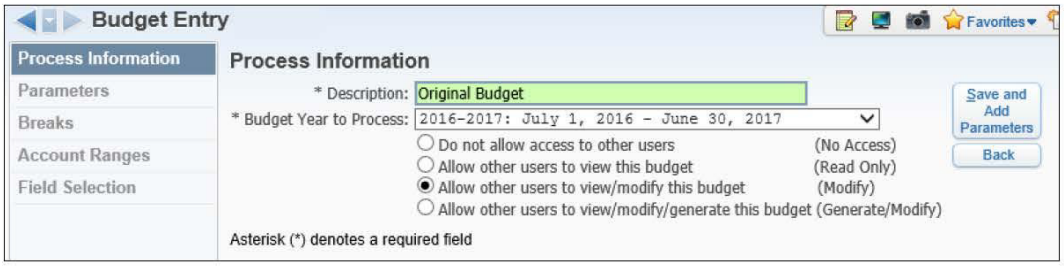
To begin the budget entry process, create a new budget by selecting the Add button.

The next screen that opens is the Process Information tab. As you add and save you will be prompted through each of the tabs listed on the left.

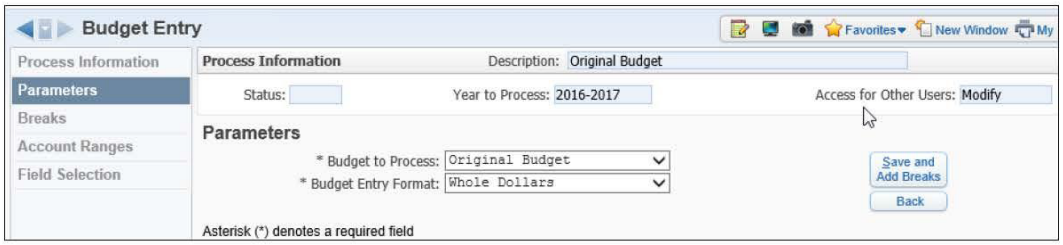
Enter and select the information accordingly, then select the Save option for that tab to continue to the next, and then to finish.



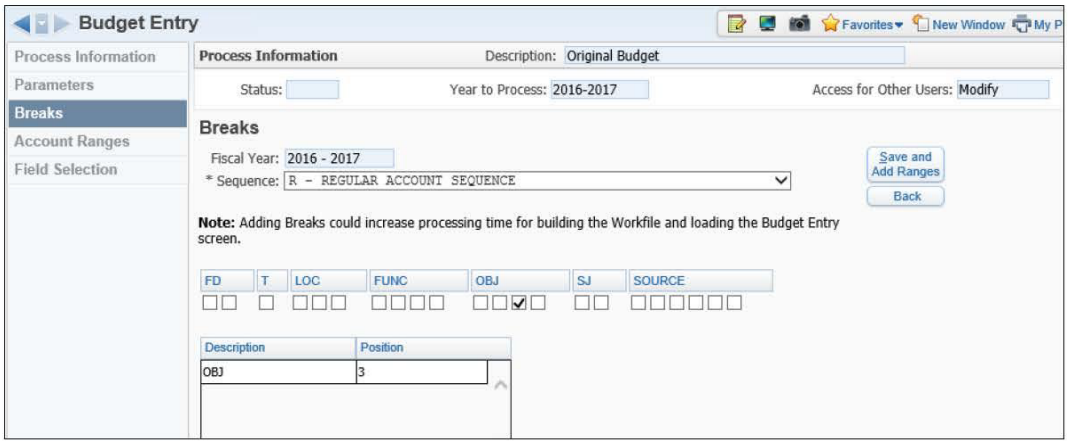
Process Information Tab Options	Description
Description	Add a description for the budget entry.
Budget Year to Process	Use the drop-down to select the budget year.
Other User Access	Select one of the radio button options for what access, if any, other users might have to this budget.
Save and Add Parameters	Save this budget process and continue to the next step.



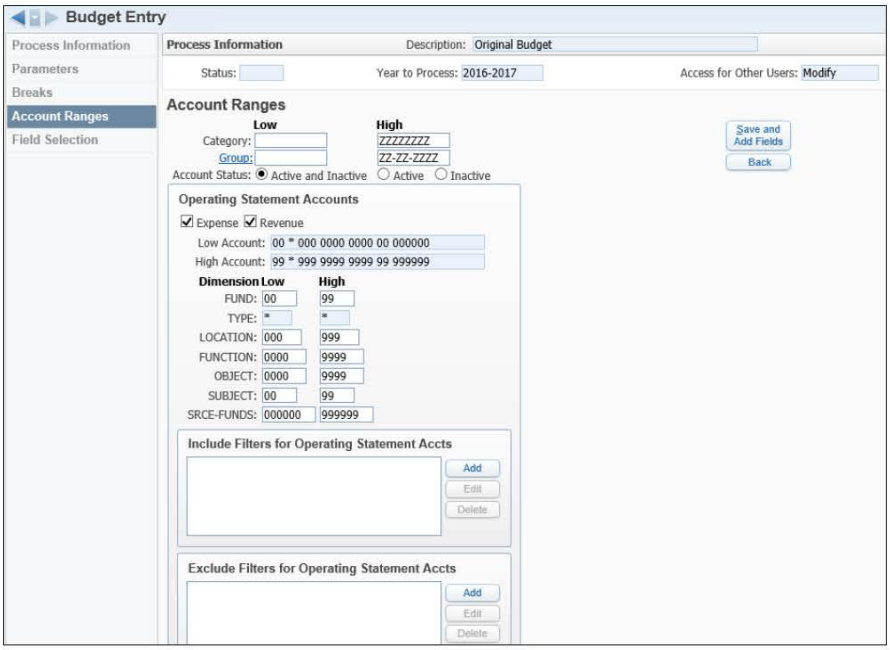
Parameters Tab Options	Description
Budget to Process	Select the Budget to process. Once budget amounts are entered, they will be submitted to the budget selected here.
Budget Entry Format	Select how to format the budget: Using Whole Dollars or Dollars and Cents.
Save and Add Breaks	Save the budget parameters and add fields.



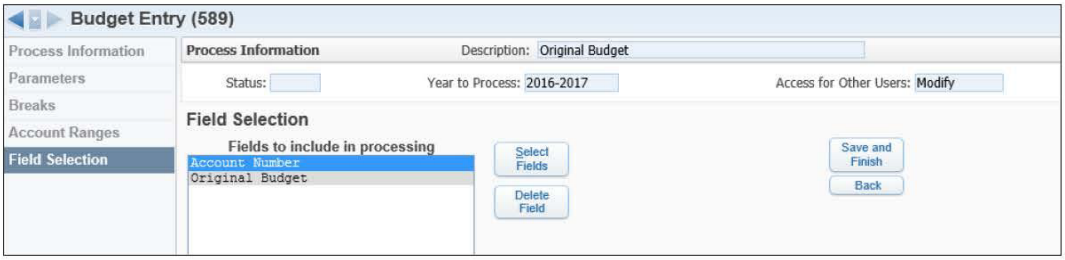
Breaks Tab Options	Description
Sequence	Select the account sequence to be used when displaying records in the budget entry browse.
Breaks	The account dimensions listed are determined by the selected account sequence. Breaks (total lines) can be built here to view totals by account dimensions. Selections will display in the Description/Position table below.
Save and Add Ranges	Save the selected breaks and add ranges.



Account Ranges Tab Options	Description
Account Ranges	Define the range of accounts to use for this budget entry process. Users will be limited to the range of accounts based on their account groups (if applicable) but can further restrict the range of accounts to make budget entry more manageable.
Save and Add Fields	Save the ranges and add fields.



Field Selection Tab Options	Description
Field Selection	The account number and budget selected will automatically be selected as fields. Additional fields can be added and removed using the Select Fields and Delete Field buttons respectively.
Save and Finish	Save the selected fields and return to the working budget browse.



The budget Process is now listed in the browse. Individual Budget Entry, Mass Change, and Import Detail Lines options can now be used on this budget process.

With the October, 2016 Release, changes to the original or revised budget fields, along with any budget types, are now captured and displayed as Change History. These changes can be found on either the Account Profile Budget tab or the Budget Entry detail node.

The Budget Entry browse includes a Change History node which displays all the accounts updated by the selected process. The node includes Date, Time, Account, Budget Type, Fiscal Year, Amount, and Changed By.

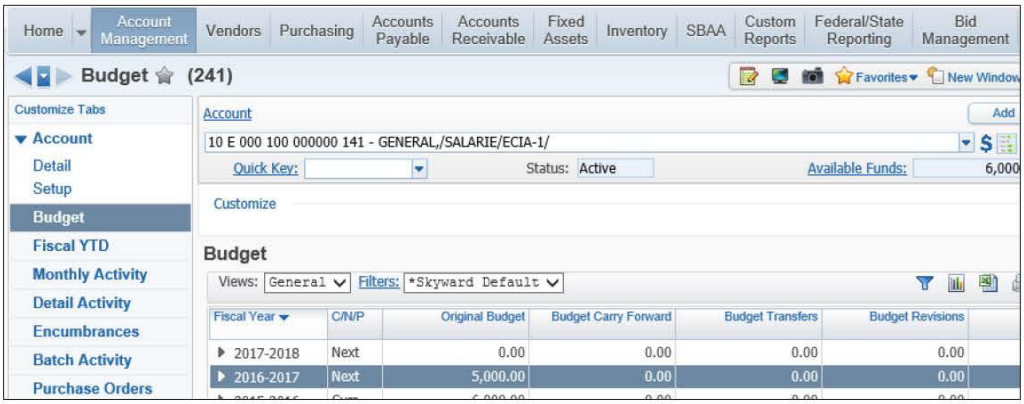
On the Budget Entry browse, select a process, then expand the details; a Change History detail node is available.

Expand the Change History node. The Change History details will display up to the last 10 accounts that were updated by this process. If there are more than 10 records a More Change History link displays. You can use this to open a browse screen to view the entire list.

The View Change History link will also open this same browse screen. The Change History browse screen allows a more complete viewing of the records and also allows for sorting and dumping the data to Excel.

The Budget tab for the Account Profile now contains a Change History node for each fiscal year. Any changes to the Original Budget or Revised Budget (Budget Transfers, Budget Revisions and Budget from Prior Year) are displayed in the Change History node.

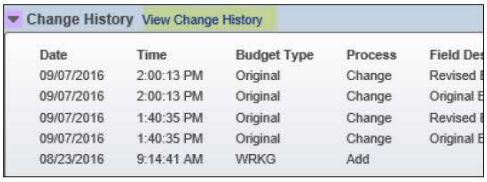
Navigate to Web Financial Management > Account Management > Account Master > Account Profile and select the Budget tab.



Select the fiscal year to view then expand it. There is a new Change History node available. Expand the Change History node.

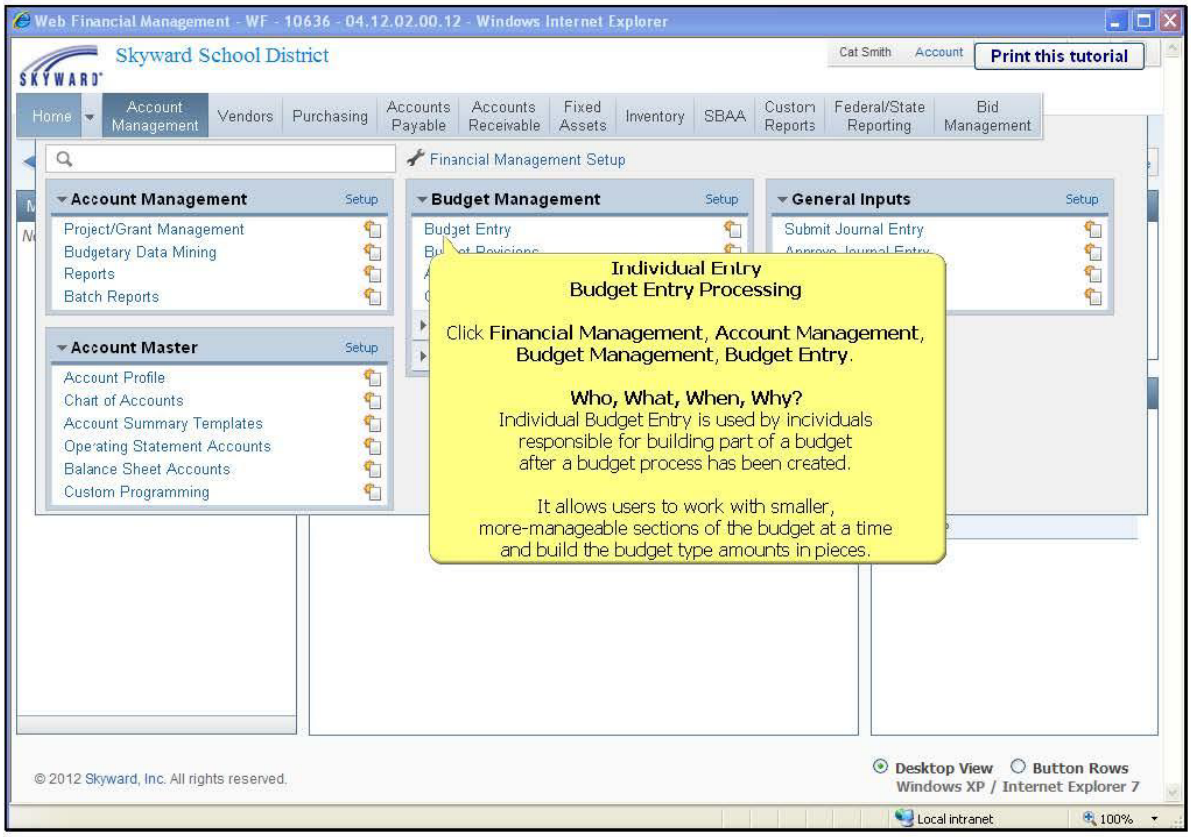
As with the Budget Entry Change History node, if there are more than 10 records listed a More Change History button will be available.

A View Change History link is also available. This will open the Change History browse screen where you can view the details, as well as sort and dump the information to Excel.

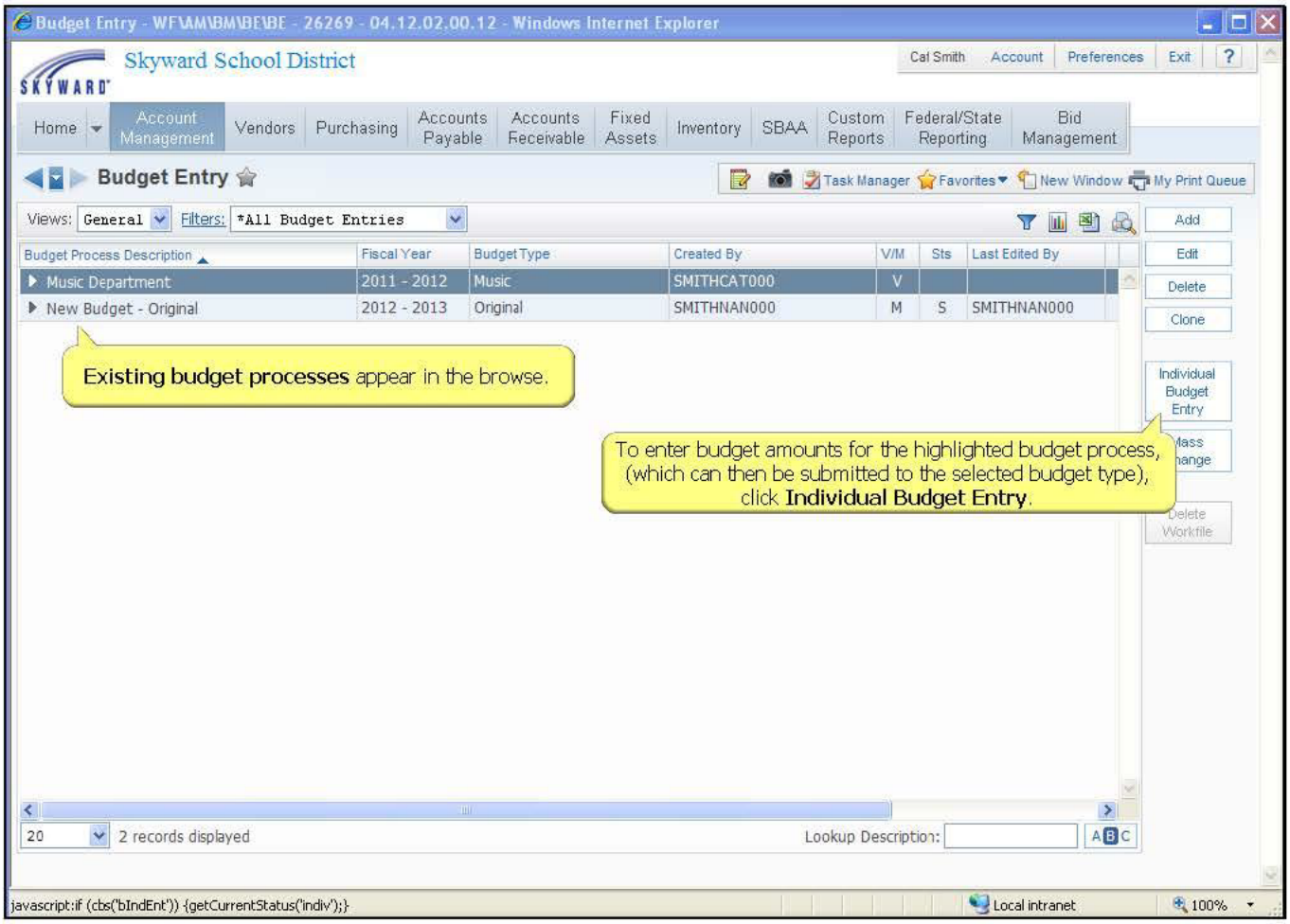


SECTION 2 - INDIVIDUAL ENTRY

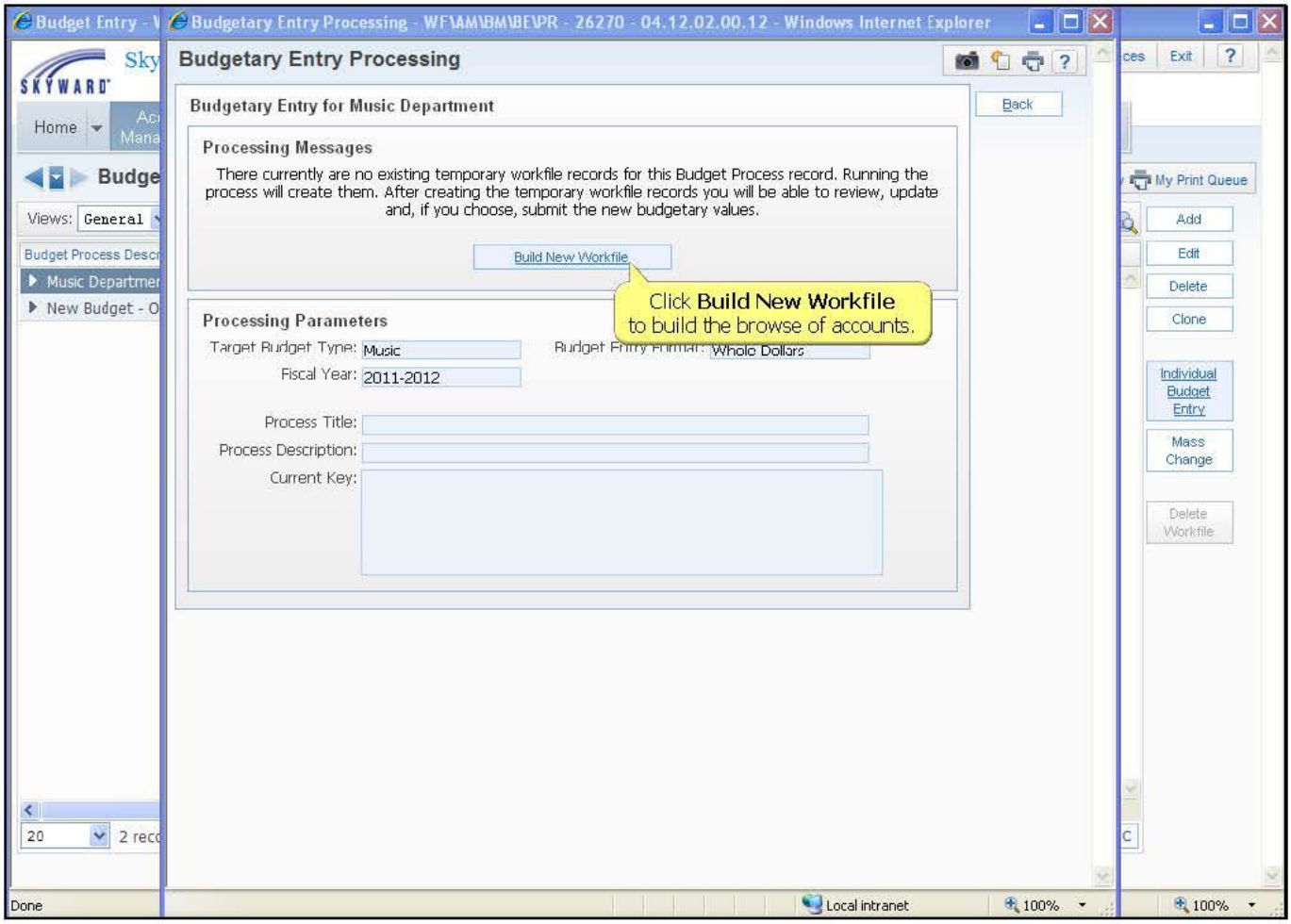
Slide 1 - Slide 1



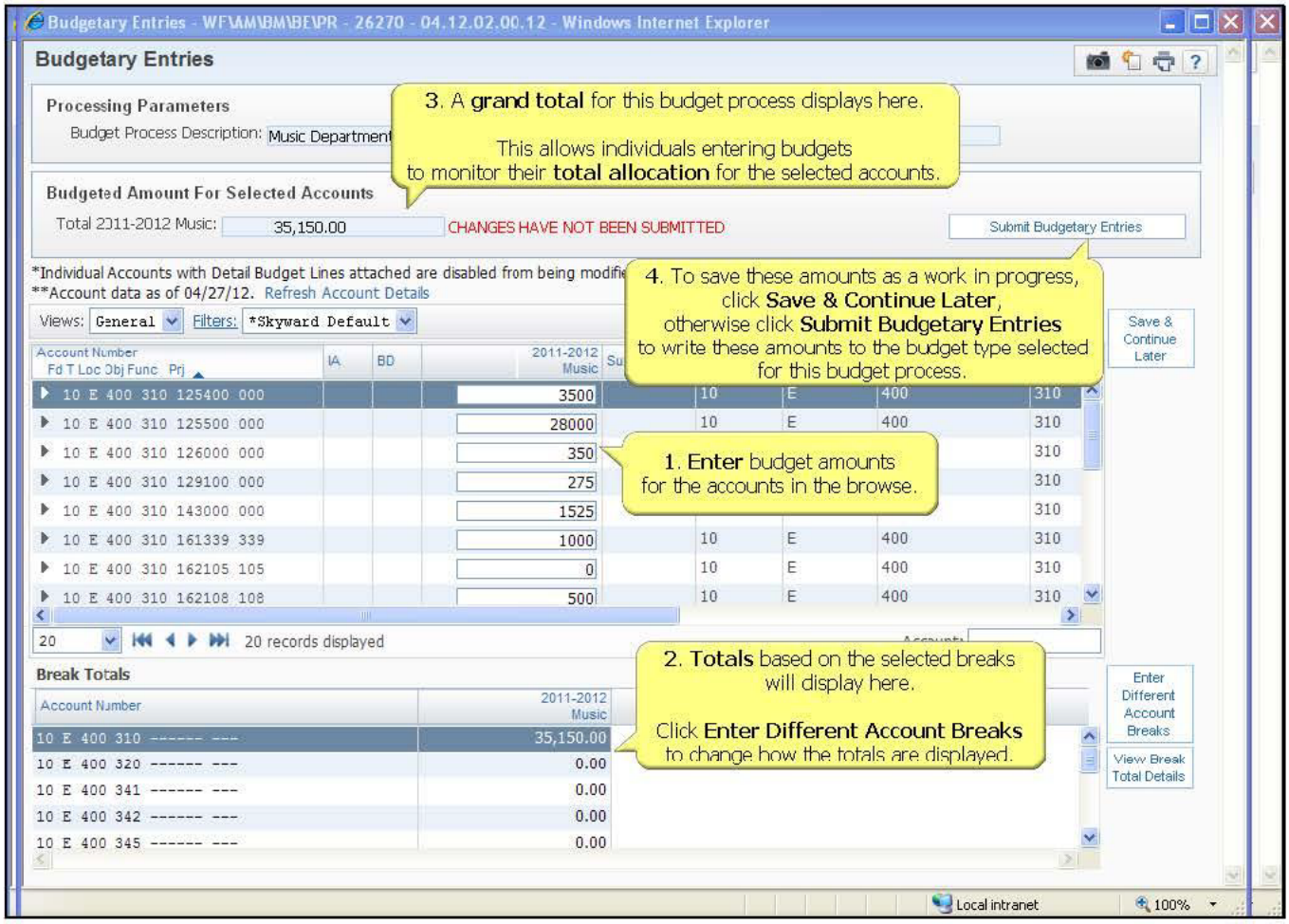
Slide 2 - Slide 2



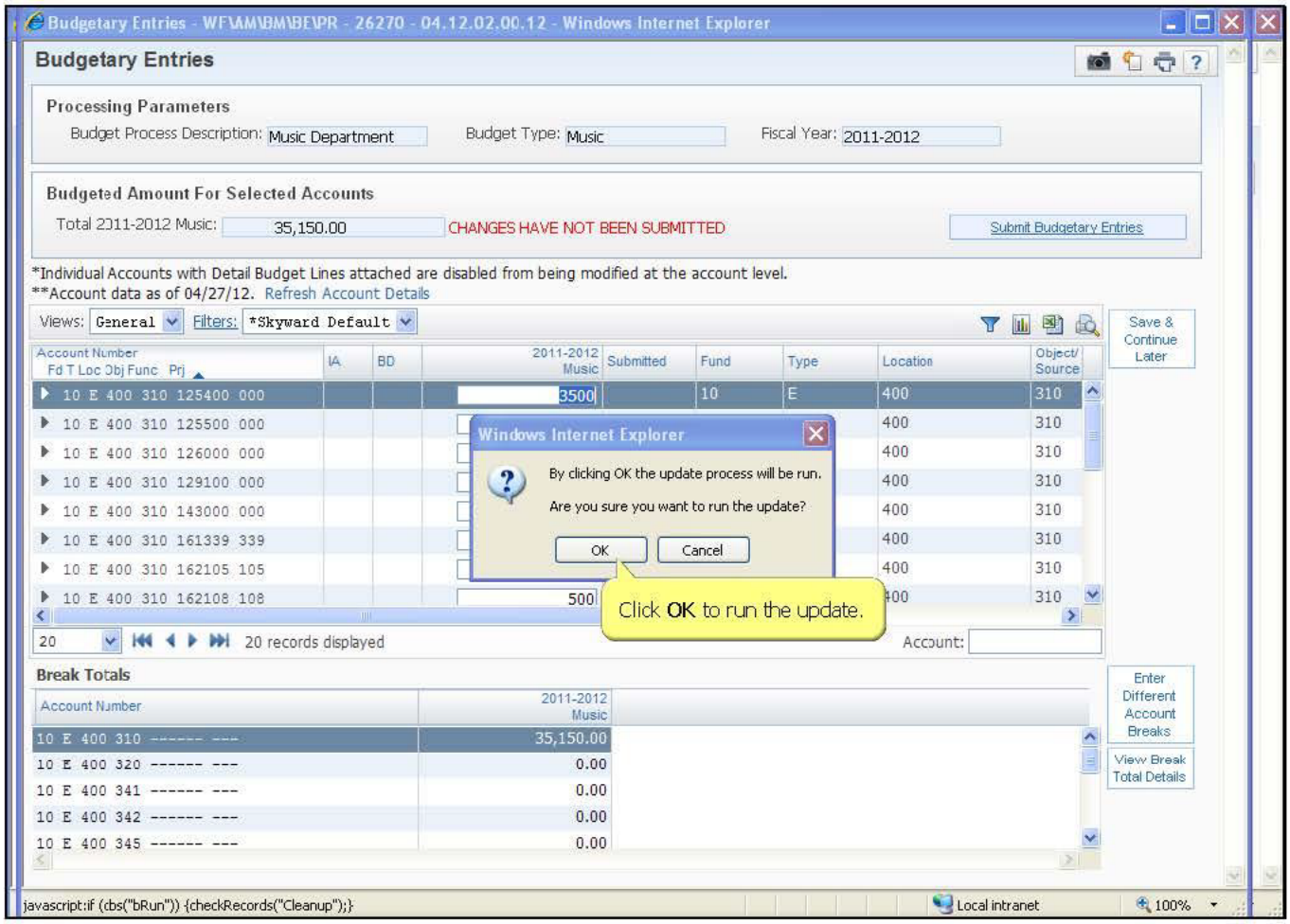
Slide 3 - Slide 3



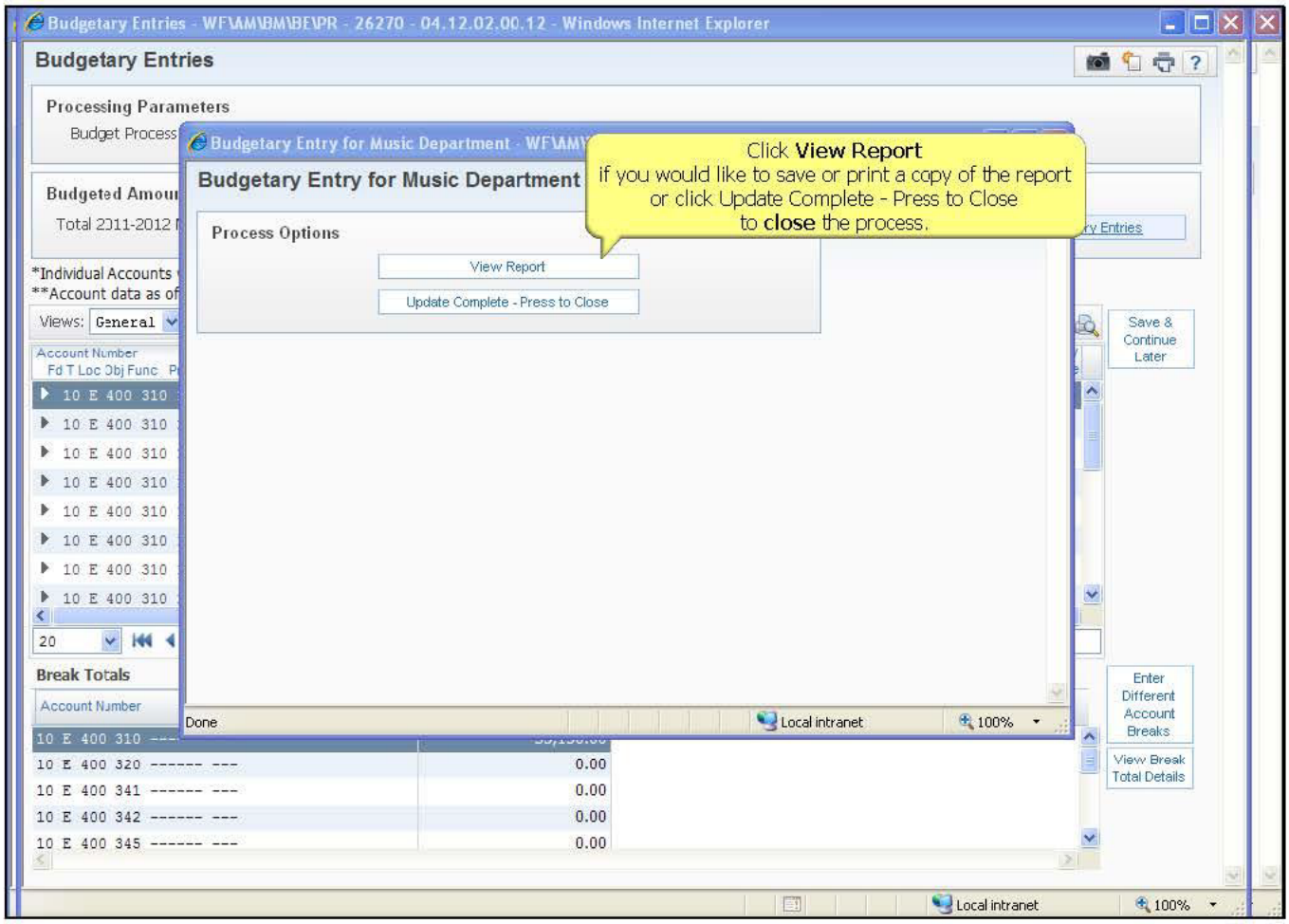
Slide 4 - Slide 4



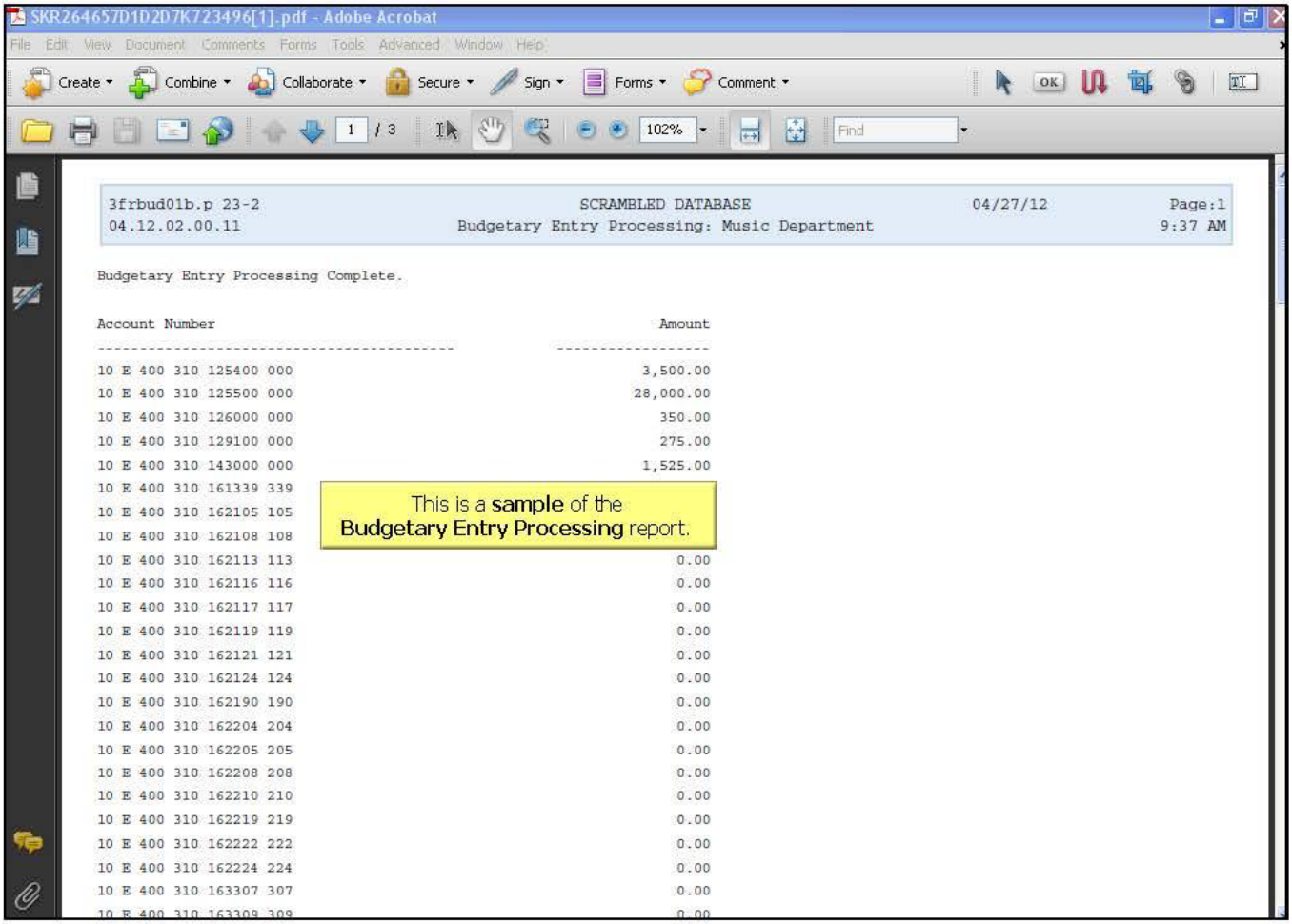
Slide 5 - Slide 5



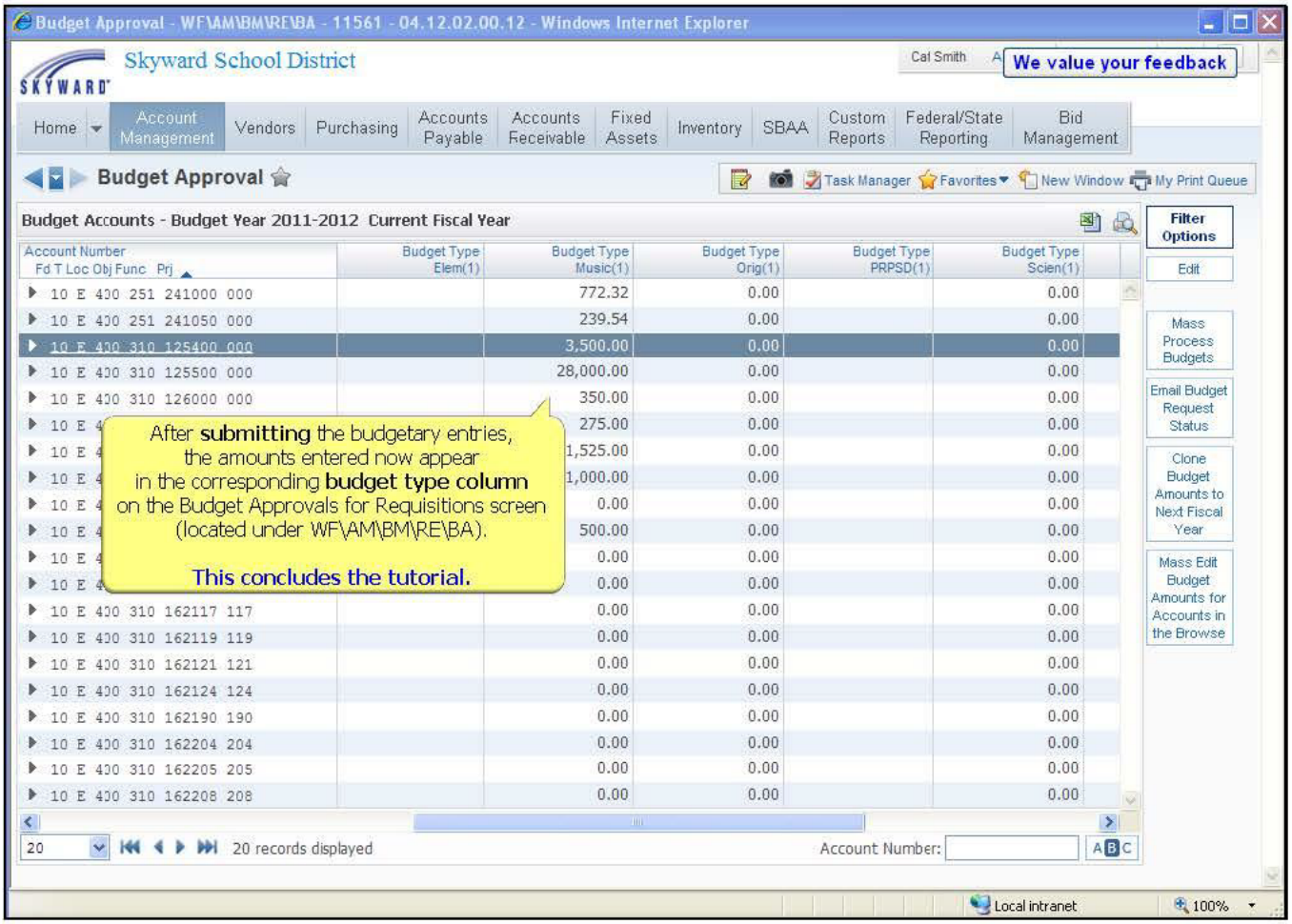
Slide 6 - Slide 6



Slide 7 - Slide 7



Slide 8 - Slide 8



Wisconsin Uniform Financial Accounting Requirement (WUFAR)
Expenditure Object Descriptions
Numerically Sorted

111	-	STRAIGHT TIME
112	-	APPENDIX B (Stipends)
113	-	OVERTIME
114	-	EXTRA TIME
140	-	TEMPORARY PART TIME
212	-	WRS-REQUIRED BOARD CONTRIBUTION
220	-	SOCIAL SECURITY
229	-	MEDICARE-SOCIAL SECURITY
230	-	LIFE INSURANCE
241	-	MEDICAL
243	-	DENTAL
251	-	DISABILITY INSURANCE
291	-	COLLEGE CREDIT REIMBURSEMENT
292	-	ANNUITY PAYMENTS BY DIST FOR EMPLYEES
299	-	MISCELLANEOUS BENEFITS
310	-	PERSONAL SERVICES
311	-	IEP PERSONAL MEDICAL SERVICES
321	-	MAINTENANCE-TECHNOLOGY
322	-	RENTAL COMPUTERS
324	-	MAINTENANCE SERVICES (Non-Technology)
325	-	RENTAL EQUIPMENT (Vehicle & Equipment)
326	-	RENTAL SITES
327	-	CONSTRUCTION SVC.
328	-	RENTAL BUILDING
329	-	CLEANING SERVICES
331	-	GAS FOR HEAT
335	-	GAS FOR OTHER THAN HEAT
336	-	ELECTRICITY FOR OTHER THAN HEAT
337	-	WATER
338	-	SEWERAGE
341	-	PUPIL TRANSPORTATION
342	-	EMPLOYEE TRAVEL
343	-	CONTRACTED SERVICE TRAVEL
344	-	CONTRACTED SERVICE TRAVEL - IEP Medical
345	-	PUPIL LODGING AND MEALS
346	-	EMPLOYEE TRAVEL - IEP Medical Service
348	-	VEHICLE FUEL
351	-	ADVERTISING
353	-	POSTAGE
354	-	PRINTING & BINDING
355	-	TELEPHONE
358	-	ON-LINE COMMUNICATIONS
359	-	OTHER COMMUNICATIONS
361	-	TECHNOLOGY SERVICES
362	-	SOFTWARE SERVICES
371	-	PAYMENT TO NON-GOVERNMNTL AGENCIES
381	-	PAYMENT TO MUNICIPALITY
382	-	PAYMENT TO WI SCHOOL DISTRICT
383	-	PAYMENT TO CCDEB
384	-	PAYMENT TO NON-WIS SCHOOL DISTRICT
385	-	PAYMENT TO COUNTY
386	-	PAYMENT TO CESA (SERVICES ONLY)
387	-	PAYMENT TO STATE
388	-	PAYMENT TO FEDERAL GOVERMENT
389	-	PAYMENT TO WI TECHNICAL COLLEGE
390	-	INTER-GOVT PAYMENTS - IEP Medical Service
391	-	PAYMENT TO MUNICIPALITY-IEP Medical Services
395	-	PAYMENT TO COUNTY - Services Purchased IEP Medical
399	-	PAYMENT TO WTCS - Services Purch IEP Medical
411	-	GENERAL SUPPLIES
415	-	FOOD
416	-	MEDICAL SUPPLIES
417	-	PAPER
418	-	MEDICAL SUPPLIES - IEP Medical Service
420	-	APPAREL
431	-	AUDIO-VISUAL MEDIA
432	-	LIBRARY BOOKS
433	-	NEWSPAPERS
434	-	PERIODICALS
438	-	MICROFILM
439	-	OTHER MEDIA
443	-	CONTAINERS
444	-	FURNISHINGS
445	-	MEASURING DEVICES
446	-	TOOLS & IMPLEMENTS
449	-	OTHER NON-CAPITAL EQUIPMENT
450	-	RESALE ITEMS
460	-	EQUIPMENT COMPONENTS
471	-	TEXTBOOKS
472	-	WORKBOOKS
473	-	SHEET MUSIC
479	-	OTHER INSTRUCTIONAL BOOKS
481	-	TECHNOLOGY SUPPLIES
482	-	TECHNOLOGY HARDWARE (Non-Capital)
490	-	OTHER NON-CAPITAL ITEMS
551	-	EQUIPMENT - INITIAL PURCHASE
561	-	EQUIPMENT - REPLACEMENT
581	-	TECHNOLOGY HARDWARE (Capital)
582	-	SOFTWARE (Capital)
941	-	DISTRICT DUES/FEES
942	-	EMPLOYEE DUES/FEES
943	-	PUPIL DUES/FEES
949	-	OTHER DUES/FEES

Wisconsin Uniform Financial Accounting Requirement (WUFAR)
Expenditure Object Descriptions
Alphabetically Sorted

ADVERTISING	-	351
ANNUITY PAYMENTS BY DIST FOR EMPLYEES	-	292
APPAREL	-	420
APPENDIX B (Stipends)	-	112
AUDIO-VISUAL MEDIA	-	431
CLEANING SERVICES	-	329
COLLEGE CREDIT REIMBURSEMENT	-	291
CONSTRUCTION SVC.	-	327
CONTAINERS	-	443
CONTRACTED SERVICE TRAVEL	-	343
CONTRACTED SERVICE TRAVEL - IEP Medical	-	344
DENTAL	-	243
DISABILITY INSURANCE	-	251
DISTRICT DUES/FEES	-	941
ELECTRICITY FOR OTHER THAN HEAT	-	336
EMPLOYEE DUES/FEES	-	942
EMPLOYEE TRAVEL	-	342
EMPLOYEE TRAVEL - IEP Medical Service	-	346
EQUIPMENT - INITIAL PURCHASE	-	551
EQUIPMENT - REPLACEMENT	-	561
EQUIPMENT COMPONENTS	-	460
EXTRA TIME	-	114
FOOD	-	415
FURNISHINGS	-	444
GAS FOR HEAT	-	331
GAS FOR OTHER THAN HEAT	-	335
GENERAL SUPPLIES	-	411
IEP PERSONAL MEDICAL SERVICES	-	311
INTER-GOVT PAYMENTS - IEP Medical Service	-	390
LIBRARY BOOKS	-	432
LIFE INSURANCE	-	230
MAINTENANCE SERVICES (Non-Technology)	-	324
MAINTENANCE-TECHNOLOGY	-	321
MEASURING DEVICES	-	445
MEDICAL	-	241
MEDICAL SUPPLIES	-	416
MEDICAL SUPPLIES - IEP Medical Service	-	418
MEDICARE-SOCIAL SECURITY	-	229
MICROFILM	-	438
MISCELLANEOUS BENEFITS	-	299
NEWSPAPERS	-	433
ON-LINE COMMUNICATIONS	-	358
OTHER COMMUNICATIONS	-	359
OTHER DUES/FEES	-	949
OTHER INSTRUCTIONAL BOOKS	-	479
OTHER MEDIA	-	439
OTHER NON-CAPITAL EQUIPMENT	-	449
OTHER NON-CAPITAL ITEMS	-	490
OVERTIME	-	113
PAPER	-	417
PAYMENT TO CCDEB	-	383
PAYMENT TO CESA (SERVICES ONLY)	-	386
PAYMENT TO COUNTY	-	385
PAYMENT TO COUNTY - Services Purchased IEP Medical	-	395
PAYMENT TO FEDERAL GOVERMENT	-	388
PAYMENT TO MUNICIPALITY	-	381
PAYMENT TO MUNICIPALITY-IEP Medical Services	-	391
PAYMENT TO NON-GOVERNMNTL AGENCIES	-	371
PAYMENT TO NON-WIS SCHOOL DISTRICT	-	384
PAYMENT TO STATE	-	387
PAYMENT TO WI SCHOOL DISTRICT	-	382
PAYMENT TO WI TECHNICAL COLLEGE	-	389
PAYMENT TO WTCS - Services Purch IEP Medical	-	399
PERIODICALS	-	434
PERSONAL SERVICES	-	310
POSTAGE	-	353
PRINTING & BINDING	-	354
PUPIL DUES/FEES	-	943
PUPIL LODGING AND MEALS	-	345
PUPIL TRANSPORTATION	-	341
RENTAL BUILDING	-	328
RENTAL COMPUTERS	-	322
RENTAL EQUIPMENT (Vehicle & Equipment)	-	325
RENTAL SITES	-	326
RESALE ITEMS	-	450
SEWERAGE	-	338
SHEET MUSIC	-	473
SOCIAL SECURITY	-	220
SOFTWARE (Capital)	-	582
SOFTWARE SERVICES	-	362
STRAIGHT TIME	-	111
TECHNOLOGY HARDWARE (Capital)	-	581
TECHNOLOGY HARDWARE (Non-Capital)	-	482
TECHNOLOGY SERVICES	-	361
TECHNOLOGY SUPPLIES	-	481
TELEPHONE	-	355
TEMPORARY PART TIME	-	140
TEXTBOOKS	-	471
TOOLS & IMPLEMENTS	-	446
VEHICLE FUEL	-	348
WATER	-	337
WORKBOOKS	-	472
WRS-REQUIRED BOARD CONTRIBUTION	-	212

Functions

Some functions, especially those used in very specific accounts such as Charter Schools, Grant-Funded accounts, etc., are omitted from the list. Please check the Skyward system or contact the Business Office for additional function numbers.

110000's	UNDIFFERENTIATED CURRICLM
110100	KINDERGARTEN
110112	GRADES 1-2
110134	GRADES 3-4
110156	GRADES 5-6
110190	GENERAL CURRICULUM-110
110191	GENERAL CURRICULUM-101
110192	GENERAL CURRICULUM-102
110193	GENERAL CURRICULUM-103
110194	GENERAL CURRICULUM-104
110196	GENERAL CURRICULUM-106
110197	GENERAL CURRICULUM-107
110198	GENERAL CURRICULUM-108
110199	GENERAL CURRICULUM-109
110200	KINDERGARTEN
110201	GRADE 1
110202	GRADE 2
110203	GRADE 3
110204	GRADE 4
110205	GRADE 5
110206	GRADE 6
110306	TEACHER OFFICE

120000's	REGULAR CURRICULUM
120301	REGULAR CURR-BEN FRANKLIN
120302	REGULAR CURRICULUM-PJ'S
121000	ART
122000	ENGLISH LANGUAGE
122110	READING
122113	DEVELOPMENTAL READING
123000	FOREIGN LANGUAGES
124000	MATHEMATICS
124100	ALGEBRA
124400	COMPUTER MATHEMATICS
125000	MUSIC
125300	MUSIC THEORY
125400	VOCAL MUSIC
125500	INSTRUMENTAL MUSIC
126000	SCIENCE
126200	BIOLOGICAL SCIENCES
126300	PHYSICAL SCIENCES
127000	SOCIAL SCIENCES
129000	OTHER REGULAR CURRICULUM
129100	CAREER EDUCATION
129200	BILINGUAL/BICULTURAL

130000's	VOCATIONAL CURRICULUM
131000	AGRICULTURE
132000	BUSINESS OCCUPATIONS
133000	MARKETING EDUCATION
135000	FAMILY & CONSUMER EDUCATION
136000	TECHNOLOGY EDUCATION
138000	VOCATIONAL SPECIAL NEEDS
139000	OTHER VOCATIONAL CURRICULUM

140000's	PHYSICAL CURRICULUM
142900	OTHER SAFETY
143000	PHYSICAL EDUCATION
145000	DRIVER EDUCATION

150000's	SPECIAL EDUCATION CURRICULUM
152000	EARLY CHILDHOOD
156100	HEARING IMPAIRMENT
156200	HOMEBOUND
156600	SPEECH/LANGUAGE
156700	VISUALLY IMPAIRED
158000	CROSS CATEGORICAL
158700	LEARNING DISABILITIES
158300	EBD
158500	ID
159100	SPED EDUCATIONAL ASSISTANT
159200	SPED SHORT-TERM SUB
159300	SPED ADAPTIVE PE

160000's	CO-CURRICULAR ACTIVITIES
161304	DEBATE CLUB
161306	DRAMATICS CLUB
161310	FBLA
161311	FFA
161312	FHA
161320	MATHEMATICS CLUB
161321	MUSIC CLUB
161322	NATIONAL HONOR SOCIETY
161324	NATIONAL THESPIAN SOCIETY
161328	SCIENCE CLUB
161331	SPEECH CLUB
161339	FORENSICS
161340	COMPUTER CLUB
161341	FCCLA
161390	OTHER ACADEMIC ACT.
161391	STAGE
161399	FORENSICS
162101	AQUATICS-GIRLS
162105	BASKETBALL-GIRLS
162108	CROSS COUNTRY-GIRLS
162112	GOLF
162113	GYMNASTICS-GIRLS

Functions (continued)

162116	SOCCER-GIRLS	164309	SCHOOL NEWSPAPER PH
162117	SOFTBALL-GIRLS	164311	STUDENT COUNCIL
162118	TENNIS-GIRLS	164318	ANNUAL/ART/EDT/PHOTO
162119	TRACK & FIELD-GIRLS	164319	HOMECOMING COORDINATOR
162121	VOLLEYBALL-GIRLS	164320	KEY CLUB
162124	SWIMMING GIRLS	164390	OTHER (SCHL VIDEO/AODA)
162125	ICE HOCKEY - GIRLS	164391	NEWSPAPER
162189	CHEER/POM PON	164392	PEP CLUB
162200	FOR MALES	164393	PRINTING AND PUBLICATIONS
162201	AQUATICS-BOYS	164394	SADD
162204	BASEBALL-BOYS	165303	CREATIVE DANCE
162205	BASKETBALL-BOYS	165390	OTEHR SOCIAL ACTIVITY
162208	CROSS COUNTRY-BOYS	166000	CLASSES
162209	FIELD HOCKEY		
162210	FOOTBALL-BOYS	**170000's**	**OTHER SPECIAL NEEDS**
162212	GOLF-BOYS	171000	CULTURALLY/SOCIALLY DISADVANTAGED
162213	GYMNASTICS	172000	GIFTED AND TALENTED
162216	SOCCER-BOYS	173000	NON-EEN INSTRUCTION
162218	TENNIS-BOYS	174100	SCHOOL AGED PARENT-CLASSROOM
162219	TRACK & FIELD-BOYS	174200	SCHOOL AGED PARENT-HOMEBOUND
162222	WRESTLING-BOYS	179000	SPEC EDUCATION NO IEP
162223	ICE HOCKEY-BOYS	179181	OCCUPATIONAL THERAPY NO IEP
162224	SWIMMING BOYS	179182	PHYSICAL THERAPY NO IEP
162300	CO-EDUCATIONAL	179215	PSYCHOLOGICAL SERVICES NO IEP
162301	SWIMMING	179500	SUMMER SCHOOL BUS EA
162304	BASEBALL	179520	EARLY CHILDHOOD-NO IEP
162305	BASKETBALL	179521	EARLY CHILDHOOD EA-NO IEP
162307	CHEERLEADING	179530	EMOTIONALLY DISTURBED-NO IEP
162308	CROSS COUNTRY	179531	EMOTIONALLY DISTURBED EA - NO IEP
162309	HOCKEY	179550	COGNITIVE DISABILITY NO IEP
162310	FOOTBALL	179551	COGNITIVE DISABILITY EA-NO IEP
162312	GOLF	179552	SUMMER-PT
162313	GYMNASTICS	179553	SUMMER SPECIAL SPORTS ADV.
162316	SOCCER	179554	SUMMER ADAPTIVE PE
162317	SOFTBALL	179564	MULTIPLE HANDICAPPED NO IEP
162318	TENNIS	179566	SPEECH/LANGUAGE NO IEP
162319	TRACK & FIELD	179591	SPECIAL EDUCATION EA - NO IEP
162320	POM PONS		
162321	VOLLEYBALL	**200000's**	**SUPPORT SERVICES**
162322	WRESTLING		
162324	WEIGHTLIFTING	**210000's**	**PUPIL SERVICES**
162390	OTHER ATHLETICS - CO-ED	212000	SOCIAL WORK
162400	MISCELLANEOUS	212100	DIRECTOR OF SOCIAL WORK
163000	MUSIC (CO-CURR ACTIVITY)	212200	SOCIAL WORK
163304	DRUM & BUGLE CORPS	212900	OTHER SOCIAL WORK
163305	MARCHING BAND	213100	COUNSELING SUPERVISION & COORD
163306	PEP BAND	213200	COUNSELING
163307	CHOIR	213900	OTHER COUNSELING
163310	VOCAL ENSEMBLE	214200	NURSING
163312	MUSIC PRODUCTION	214400	ATTENDANT CARE
164301	AUDIOVISUAL ASSISTANT	214900	OTHER HEALTH

Functions (continued)

215100	PSYCHOLOGY SUPERVISION & COOR
215200	PSYCHOLOGY
215900	OTHER PSYCHOLGY
217000	ATTENDANCE
217100	DIRECTION OF ATTENDANCE
217200	ATTENDANCE
217300	PUPIL ACCOUNTING
217900	OTHER ATTENDANCE
218100	OCCUPPATIONAL THERAPY
218200	PHYSICAL THERAPY
219000	OTHER PUPIL SERVICES
220000's	**INSTRUCTIONAL STAFF SERVICES**
221100	DIRECTORS OF ELEMENTARY AND SECONDARY EDUCATION
221200	CURRICULUM DEVELOPMENT
221300	INSTRUCTIONAL STAFF TRAINING
221301	PROF. ENRICHMENT - TEACHERS
221400	PROFESSIONAL LIBRARY
221500	INSTRUCTIONAL RELATED TECH
221900	OTHER IMPROV. OF INSTRUCTION
222000	EDUCATIONAL MEDIA (Library Media)
222100	DIRECTION OF LIBRARY MEDIA
222200	LIBRARY MEDIA RESOURCES & SVCS
222300	PRODUCTION OF EDUC. MEDIA
222900	OTHER LIBRARY MEDIA
223000's	**SUPERVISION & COORDINATION**
223100	ATHLETICS SUPRVSN & COORDINTN`
223310	DIRECTION OF SPECIAL EDUCATION
223390	OTHER SPECIAL ED SPRVSN & COOR
223700	VOCATIONAL EDUCATION
223900	OTHER INSTRUCTIONAL STAFF SERV
229000	OTHER INSTR. STAFF
230000	GEN. ADMINISTRATION
231100	BOARD MEMBERS
231400	ELECTION
231500	LEGAL
231600	SCHOOL CENSUS
231700	AUDIT
231900	OTHER SCHOOL BOARD
232000	DISTRICT ADMINISTRATION
232100	SUPERINTENDENT
232200	COMMUNITY RELATIONS
232900	OTHER DISTRICT ADMINISTRATION
239000	OTHER GENERAL ADMINISTRATION
240000	SCHOOL BLDG ADMINISTRATION
241000	PRINCIPAL
249000	UNIT LEADERS/DEPARTMENT HEADS

250000's	**BUSINESS ADMINISTRATION**
251000	DIRECTION OF BUSINESS
252000	FISCAL
252100	DIRECTION OF FISCAL
252200	BUDGETING
252300	RECEIVING/DISBURSING
252400	PAYROLL
252500	FINANCIAL ACCOUNTING
252600	INTERNAL AUDITING
252700	PROPERTY ACCOUNTING
252900	OTHER FISCAL
253000	OPERATIONS
253100	DIRECTION/OPERATION
253200	SITES
253300	BUILDINGS
253400	EQUIPMENT
253600	VEHICLE ACQUISITION
253700	SECURITY SERVICES
253900	SECURITY
254000's	**MAINTENANCE**
254100	DIRECTION/MAINTENANCE
254200	SITE REPAIRS
254300	BUILDING REPAIRS
254400	INSTRUCTIONAL EQUIP REPAIRS
254410	MAINTENANCE-INSTRUCTIONAL
254490	OTHER EQUIPMENT REPAIRS
254500	VEHICLE REPAIRS
254600	VEHICLE ACQUISITION
254900	OTHER MAINTENANCE
255000	**FACILITIES ACQUISITION & REMOD**
255200	PURCHASE-FACILITIES
255300	REMODELING-FACILITIES
255400	RENTAL/LIEU PURCHASE
256000's	**PUPIL TRANSPORTATION**
256100	DIRECTION OF PUPIL TRANSPRTN
256200's	**DISTRICT OPERATED TRANSPRTN**
256210	REGULAR - HOME TO SCHOOL
256220	SHUTTLE SERVICES
256240	CO-CURRICULAR ACTIVITIES
256250	SPECIALIZED TRANSPORTATION
256270	FIELD TRIPS
256290	OTHER PUPIL TRANSPORTATION
256300	VEHICLE ACQUISITION
256500	VEHICLE REPAIR
256600	VEHICLE SERVICING

Functions (continued)

256700's	CONTRACTED TRANSPORTATION
256710	CONTRACTED REG TRANSPORTATION
256720	SHUTTLE SERVICES
256730	PARENT CONTRACT
256740	CONTRACTED CO-CURR. TRANSP.
256750	CONTRACTED FIELD TRIP TRANSP.
256770	FIELD TRIPS
256790	OTHER CONTR. TRANSPORTATION
256800	PUPIL TRANSPORTATION INSURANCE

257000's	FOOD SERVICE OPERATION
257000	FOOD SERVICES
257100	DIRECTION OF FOOD SERVICES
257200	FOOD PREPARATION & DISPENSING
257300	FOOD DELIVERY
257900	OTHER FOOD SERVICES

258000's	INTERNAL SERVICES
258000	INTERNAL SERVICES
258100	DIRECTION OF INTERNAL SERVICES

260000's	CENTRAL SERVICES
260000	CENTRAL SERVICES
261000	DIRECTION/CENTRAL SERVICES
263200	INTERNAL INFORMATION
263300	PUBLIC INFORMATION
263400	MANAGEMENT INFORMATION
263900	OTHER INFORMATION
264400	NON-INSTRUCTIONAL STAFF TRNG
264500	HEALTH SERVICES
264900	OTHER STAFF SERVICES
269000	OTHER CENTRAL SERVICES

270000's	INSURANCE AND JUDGEMENTS
270000	INSURANCE AND JUDGEMENTS

290000's	TERMINATION BENEFITS & OTHER RETIREE PAYMENTS
291000	TERMINATION BENEFITS
292000	OTHER RETIREE PAYMENTS
295000	ADMINISTRATIVE TECHNOLGY SRVCS
299000	OTHER SUPPORT SERVICES

300000's	COMMUNITY SERVICES
310000	ADULT EDUCATION
390000	OTHER COMMUNITY SERVICES

430000's	GENERAL TUITION PAYMENTS
431000	TUITION - NON OPEN ENROLLMENT
435000	OPEN ENROLLMENT
436000	SPED NON-OPEN ENROLLMT
437000	SPEC ED OPEN ENROLLMENT