

# Development/Management of District Budget

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Madison-Grant United School Corporation

Ben Mann

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# Background Leading to this Inquiry

During my transition from building level principal to CFO in July 2021 one of my immediate tasks was the development of the district budget. I had past data from the financial software system to help inform budget amounts but still felt uninformed to a certain extent. I quickly realized I desired a more collaborative approach to the budgeting process in future years. Due to the time of my transition it was not entirely possible in year one. Through this project I worked to build a process that would allow that moving forward. I wanted our district leaders to understand their budgets in greater detail while also structuring accountability for staying within our budgets.

# Purpose of This Inquiry

To receive input and feedback from district leadership while also holding each accountable to budgeted account lines as it relates to the district budget.

## My Wondering

I wonder in what ways quarterly meetings will improve the overall management of the district budget.



# My Actions

- Meet with district leadership six times over course of the calendar year.
  - #1: 2022 Budget Review (Jan 10 - 14)
  - #2: CPF Walkthroughs (March 7-10)
  - #3: 1st qtr Review (April 4-8)
  - #4: 2nd qtr Review (June 13-17) 2023 Budget Input as well
  - #5: 3rd qtr Review (October 3-7)
  - #6: 4th qtr Review / Year End Review (December 12-16)
- Review budgeted lines
- Provide / Receive updates

# Data Collection

Meeting Notes

Monthly Cash Flow Reports

Quarterly Budget Reports

Google Form survey

# My Data: Meeting Notes

01 10 2022

10:00am - met with Mrs. Drewitz (Transportation Director). We reviewed her line item budgets. In doing so we identified areas she felt we may be tight and amounts that she thought would be pretty accurate. We discussed the importance of her communication as it relates to major hurdles within her budget as we go throughout 2022 because if we are going to bust the transportation budget then I need to be able to make adjustments in other areas of the Operations Fund.

11:00am - met with Mr. Plovick (Athletic Director). From a district level he only has two expenditure accounts and they relate to CPF and equipment. We discussed the refinishing of both gym floors over the summer and the funding for that project. That expense will be split between he and the junior/senior high since the space is used as a classroom and athletic facility.

01 12 2022

10:00am - met with Mr. Jones (Maintenance Director). Shared each of his expenditure accounts, 2022 budget amounts in comparison to 2021 total expenditures. Talked about what types of repairs, supplies, equipment hit his accounts and what types he can bring to me for additional funding sources. Maintenance accounts outside of personnel were \$44k in the black in 2021 but \$250k was "hidden" in an account line to protect the others. We discussed this and the fact that I didn't "hide" a blanket amount anywhere but our quarterly meetings will keep us on top of it.

1:00pm - met with Mrs. Whybrew (SPED Coordinator). Showed her and secretary how to get into system so they can run their own reports. Reviewed all Ed Fund account lines and correct account lines for SPED grants.

01 13 2022

9:00am - met with Mr. Ritchie (MGJSHS Principal) and Mrs. Pulley (MGJSHS ECA Treasurer). Reviewed 2021 expenditures as compared to 2022 budgets. Discussed what purchases hit where and how they wanted to handle 611 (supplies) money. Talked through the reduction in 611 budget amount. Also, discussed CPF plan. Will meet with Mr. Ritchie in March to do facility walkthrough.

1:00pm - met with Mrs. Samuels (SES Principal) and Mrs. Warrell (SES ECA Treasurer). Looked at all accounts linked to them including Title so they have correct account numbers when creating an RTP. Answered questions as it related to generating reports to see available balances. Stressed the importance of using time periods for percent of expenditures. Mrs. Warrell did say their 611 would be higher this year as they will need to purchase paper.

I shared Fund Accounting printout with all to help them problem solve account/object code questions.



# My Data: Meeting Notes

## 2023 BUDGET NOTES

- All payroll and benefits - dial them in
- Talk with:
  - K Drewitz
  - A Jones
  - Vore / Deetz
  - Building Level Admin
  - Payroll / Human Resources
- Build in PD for Principals 312
- Build in Dues and Fees for Principals 810
- Need Account Lines for all salary related expenses
  - 110,111, 112, 114, 115, etc.
- Find account for Musco Light bill
- Transportation: delete from budget
  - 030027300282500 430
  - 030027300282500 613.01
  - 030027900282500 319
  - 030027900282500 430
  - 030027900282500 540
  - 030027400282500 657
  - 030027400282500 731
- Maintenance: delete from budget
  - 030026400232100 430
- Operations: build in \$30k for two mini-buses on 5 year loan schedule?
- [Nurse Supplies \(document from Betsy\)](#)
- Use [Utilities Spreadsheet](#)
- \$5000 for Powerschool hosting SIS
- Increase substitute for all three buildings

# My Data: Meeting Notes (CPF)

A	B	C	D	E	F	G	H	I	J
SES	\$	PES	\$	MGJSHS	\$	MGUSC	\$	ATHLETICS	\$
Separating wall in principal's office		Conference Room		Lecture Hall	\$40,000.00	BenQs for Remaining Classrooms	\$125,000.00	Path to Baseball paved	
Paint gymnasium		Matching chairs		Furniture		Desktop Replacements	\$85,000.00	Tennis Courts	\$38,500.00
Replace curtain in gymnasium		3rd Grade Classrooms		Flooring	\$18,500.00	Landscaping Refresh (3 bldgs)	\$30,000.00	Main Gym Bleachers	
Carpet in music room		Bathrooms to storage		Sound system		Parking Lots		Baseball Pressbox / Backstop	
Bottle filling station downstairs		Desks		Projector			SES	Softball Pressbox / Backstop	
Create additional space		Whiteboard conversions		Digital displays on side			PES		
Caudell		4th Grade Desks		LMC			MGJSHS		
Principal Office location		Gym wall tuckpointing	\$21,500.00	T-Tables, Storage		Bus Barn			
Music room storage				Digital displays		Increase ceiling height center bay			
Drainage on south side				Furniture		Add portable lift			
				Choir Room		Tire storage			
				Paint		Bathroom refresh			
				Carpet		Storage			
				Change out ceiling tiles					
				Storage for Student music					
				Ag/Robotics					
				Fill in open space to kitchen					
				Standing band saw (2)					
				Drill press (2)					
				Work benches (3)					
				Storage cabinets for projects					
				Glowforge Laser Cutter	\$6,000.00				
				Tig Welder					
				Life Skills					
				Kitchen remodel					
				FACS Furniture	\$10,000.00				
				West Parking Lot					
				East Windows	\$210,000.00				



# My Data: Monthly Cash Flow Reports

2022 MGUSC 2022 Education Fund Cash Flow Analysis														
2022	Budgeted	January	February	March	April	May	June	July	August	September	October	November	December	Ending Fund Balance:
Beginning Fund Balance:	\$2,365,680.29	1,853,014.12												\$1,743,034.76
<b>Receipts:</b>														<b>TOTAL</b>
MG Basic Grant (R3111)	\$6,762,500.00	\$561,710.90	\$561,710.90	\$561,710.91	\$569,774.60	\$569,774.60	\$559,920.83	\$578,527.18	\$578,527.18	\$578,527.18	\$578,527.18	\$578,527.18	\$578,527.18	\$6,855,765.82
Honors Grant	\$33,500.00	\$3,766.67	\$3,766.67	\$3,766.67	\$3,766.66	\$3,766.67	\$3,766.66	\$3,766.67	\$3,766.67	\$3,766.67	\$3,766.67	\$3,766.67	\$3,766.67	\$43,514.30
Special Education Grant	\$620,000.00	\$52,465.83	\$11,501.85	\$47,345.33	\$47,345.33	\$47,345.33	\$47,345.33	\$51,720.75	\$51,720.75	\$51,720.75	\$51,720.75	\$51,720.75	\$51,720.75	\$563,673.50
Vocational Ed Grant	\$230,000.00	\$15,519.17	\$15,519.17	\$15,519.17	\$15,519.16	\$15,519.17	\$15,519.16	\$15,519.17	\$15,519.17	\$15,519.17	\$15,519.17	\$15,519.17	\$15,519.17	\$181,154.30
VPA of IN @ MG Basic Grant (R3111)	\$0.00	\$89,236.93	\$89,236.93	\$89,236.93	\$353,067.87	\$221,152.40	\$221,152.40	\$326,289.17	\$326,289.17	\$326,289.17	\$326,289.17	\$326,289.17	\$326,289.17	\$3,020,818.48
Honors Grant	\$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
Special Education Grant	\$0.00	\$0.00	\$162,674.00	\$20,334.25	\$20,334.25	\$20,334.25	\$20,334.25	\$22,244.83	\$22,244.83	\$22,244.83	\$22,244.83	\$22,244.83	\$22,244.83	\$377,479.98
Vocational Ed Grant	\$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
Extracurricular Receipts (R1760)	\$5,000.00	\$0.00	\$1,591.28	\$0.00	\$416.67	\$416.67	\$416.67	\$416.67	\$416.67	\$416.67	\$416.67	\$416.67	\$416.67	\$5,341.28
Other Receipts (R1900-2999)	\$0.00	\$233.40	\$104.48	\$110.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$448.22
Transfers from Other Funds (R5200)	\$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
Interest (R1510)	\$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
<b>Total Receipts</b>	<b>\$7,851,000.00</b>	<b>\$722,932.90</b>	<b>\$846,105.28</b>	<b>\$738,023.60</b>	<b>\$1,010,224.54</b>	<b>\$878,309.09</b>	<b>\$868,455.30</b>	<b>\$998,484.44</b>	<b>\$998,484.44</b>	<b>\$998,484.44</b>	<b>\$998,484.44</b>	<b>\$998,484.44</b>	<b>\$991,723.00</b>	<b>\$11,048,195.88</b>
Cumulative YTD Receipts		\$722,932.90	\$1,569,038.18	\$2,307,061.78	\$3,317,286.32	\$4,195,595.40	\$5,064,050.70	\$6,062,535.14	\$7,061,019.57	\$8,059,504.01	\$9,057,988.45	\$10,056,472.88	\$11,048,195.88	
<b>Expenditures:</b>	<b>Budget</b>													<b>TOTAL</b>
Wages & Salaries (100s)	\$4,856,250.00	\$332,554.68	\$364,241.86	\$372,177.85	\$540,690.00	\$360,460.00	\$360,470.00	\$390,500.00	\$385,500.00	\$580,750.00	\$385,500.00	\$385,500.00	\$385,500.00	\$4,843,844.39
Employee Benefits (200s)	\$1,935,780.00	\$125,541.16	\$127,424.96	\$128,210.56	\$185,000.00	\$138,000.00	\$148,000.00	\$172,000.00	\$158,000.00	\$196,780.00	\$158,000.00	\$158,000.00	\$158,000.00	\$1,852,956.68
Purchased Services (300s)	\$332,750.00	\$31,539.71	\$39,289.80	\$36,308.05	\$28,950.00	\$31,200.00	\$23,200.00	\$21,700.00	\$25,700.00	\$42,200.00	\$25,700.00	\$36,300.00	\$23,200.00	\$365,287.56
Accel Online LLC (311)	\$0.00	\$0.00	\$598,110.53	\$248,118.36	\$105,778.61	\$338,062.49	\$211,753.42	\$211,753.42	\$382,731.61	\$382,731.61	\$382,731.61	\$382,731.61	\$382,731.61	\$3,627,234.88
Utility Services (400s)	\$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
Other Services (500s)	\$400,000.00	\$16,592.09	\$2,511.65	\$86,305.23	\$21,000.00	\$1,000.00	\$1,000.00	\$15,000.00	\$600.00	\$750.00	\$78,500.00	\$142,500.00	\$1,000.00	\$366,758.97
Supplies (600s)	\$118,820.00	\$31,451.29	\$6,189.31	\$7,398.33	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,320.00	\$112,358.93
Capital Expenditures (700s)	\$2,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,400.00	\$0.00	\$2,400.00
Dues/Fees (800s)	\$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
Transfers (900s)	\$300,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00
	\$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
<b>Total Expenditures</b>	<b>\$7,946,000.00</b>	<b>\$537,678.93</b>	<b>\$1,137,768.11</b>	<b>\$878,518.38</b>	<b>\$1,388,918.61</b>	<b>\$876,222.49</b>	<b>\$751,923.42</b>	<b>\$818,453.42</b>	<b>\$860,031.61</b>	<b>\$1,210,711.61</b>	<b>\$1,037,931.61</b>	<b>\$1,114,931.61</b>	<b>\$957,751.61</b>	<b>\$11,670,841.41</b>
Cumulative YTD Expenditures		\$537,678.93	\$1,675,447.04	\$2,553,965.42	\$3,942,884.03	\$4,819,106.52	\$5,571,029.94	\$6,389,483.36	\$7,349,514.97	\$8,560,226.58	\$9,598,158.19	\$10,713,089.80	\$11,670,841.41	
2021 Encumbrances	\$0.00													
Total 2022 Appropriations	\$7,646,000.00													
Remaining Appropriations		\$7,108,321.07	\$5,970,552.96	\$5,092,034.58	\$4,203,115.97	\$3,326,893.48	\$2,574,970.06	\$1,756,516.64	\$796,485.03	-\$414,226.58	-\$1,452,158.19	-\$2,567,089.80	-\$3,524,841.41	
% Remaining Appropriations		93%	78%	67%	55%	44%	34%	23%	10%	-5%	-19%	-34%	-46%	
Cumulative YTD Rec. - Exp.		\$185,253.97	-\$106,408.86	-\$246,903.64	-\$625,597.71	-\$623,511.12	-\$506,979.24	-\$326,948.22	-\$288,495.40	-\$500,722.57	-\$540,169.74	-\$656,616.92	-\$622,645.53	
<b>TOTAL FUND BALANCE</b>		<b>\$2,550,934.26</b>	<b>\$2,259,271.43</b>	<b>\$2,118,776.65</b>	<b>\$1,740,082.58</b>	<b>\$1,742,169.17</b>	<b>\$1,858,701.05</b>	<b>\$2,038,732.07</b>	<b>\$2,077,184.89</b>	<b>\$1,864,957.72</b>	<b>\$1,825,510.55</b>	<b>\$1,709,063.37</b>	<b>\$1,743,034.76</b>	

# My Data: Quarterly Budget Reports

Summitville Elementary: Principal - ECA Treasurer

Park Elementary: Principal - ECA Treasurer

Madison-Grant Jr/Sr High School: Principal - ECA Treasurer

Athletic Department: Athletic Director

Transportation Department: Transportation Director

Maintenance Department: Maintenance Director

Salary and Benefits: Superintendent and Assistant Superintendent

# My Data: Google Form Survey

Beginning of year budget meeting was valuable. \*

Choose ▾

Quarterly budget meetings were valuable. \*

Choose ▾

2023 budget input meeting was valuable. \*

Choose ▾

The MGUSC Business Office can better serve me by:

Your answer 

We can make things better within MGUSC Business Operations by:

Your answer 



# My Discoveries

Consistent / Routine Conversations with District Leadership provide valuable insight that impacts the district budget.

Transparency helps to create understanding. All pieces of the pie combine to equal the whole. If one piece needs to grow another needs to shrink. Transparent / honest communication helps in those times. Collective team effort.

Vision from district leadership helps in the planning of utilizing district resources efficiently.

When conversations exist between the business office and district leadership, it helps the business office be informed on matters that will have impact on current/future budget accounts allowing for a more proactive approach to the management of the district budget.

# Where Am I Heading Next?

2023 Budget Build/Approval: now through end of September

Quarter Two Meetings: 2nd week of June

- 2022 budget review: 50%
- Receive 2023 budget input

Quarter Three Meetings: 1st week of October

- 2022 budget review: 75%
- Preliminary 2023 budget figures (anticipated board approval 9/26/22. DLGF to follow)

Year End Review: 2nd week of December

- Final 2022 budget review
- 2023 budget figures given to district leadership personnel



## Development / Management of District Budget

**Principal Name:** Ben Mann

**School Name:** Madison-Grant USC

**Principal's Email Contact:** bmann@mgusc.k12.in.us

### **Background Leading to My Inquiry**

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2023 budget figures given to district leadership personnel