

School District of Waupaca

BUDGET DEVELOPMENT MANUAL

2016-2017

PURPOSE AND USE OF BUDGET MANUAL	
This manual is intended to provide information for all departments, schools, and programs in the School District of Waupaca and is to be used in preparing all budget requests. This manual provides instructions for the preparation of the annual operating budget.	
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Budget Development Calendar

Below are three timeline charts. The first one lists important dates as they relate to the closing of the current school year. The second shall be followed when developing next year's budget. **Note:** Each site will have a budget meeting. It is very important for you to attend your building budget meeting. The dates for these meetings will be determined and announced by your Site Administrator. The Site Administrator will also form a budget team to review department budget plans.

The summer projects timeline is listed in the third calendar. Please adhere to these timelines so we may best plan for the students of today and the future.

2015-2016 School Year		
Date	Activity	Involved Personnel
April 22, 2016	Current Year Department/Site Budget Updates to Central Office (Total Planned Expenditures)	Cabinet
May 3, 2016	Principals & Staff Purchase Requisition Deadline to Central Office	All Staff
May 2016	Review of Budget Adjustments and Board Approval	Cabinet
2016-2017 School Year		
Date	Activity	Involved Personnel
January 2016	Determine District's Goals & Priorities. Determine Building & Grounds Needs. Finance Committee Review of 2016-2017 Budget Development Manual/Calendar	Cabinet & Board of Education
January 8, 2016	Pupil Count / Projected Site Enrollment	Staff/Site Adm./Bus. Mgr.
March 28, 2016	Distribute Budget Materials (and allocations) to Administration	Cabinet
March 2016	Site Budget Meeting to be determined by Site Administrator	Staff/Site Adm./Bus. Mgr.
May 6, 2016	Site Budget Spreadsheets Due to Business Office	Cabinet & Supervisors
May 2016	Review Salary, Non-Salary Expenditure Budget & Revenue Projections	Cabinet
May 2016	Budget Review 2016-2017 Budgeted Expenditures and Revenues	Cabinet & Board of Education
May 2016	Board Review and Preliminary Approval of 2016-2017 Budget	School Board
Anytime after July 1, 2016	Requisitions for Supplies/Equipment needed for beginning of 2016-2017 school year due to Business Office	A-Team, Supervisors & Staff
August - October 2016	Tentative Annual Meeting-Budget Hearing / Approval to Short Term Borrow (Publish Budget 14 days Prior to Annual Meeting)	School Board/Cabinet
After October 20, Before Nov 1, 2016	Tax Levy Certification, Final Budget Adjustments if Needed	School Board/ Cabinet
Summer Projects 2016		
Date	Activity	Involved Personnel
April 22, 2016	Summer Projects List Requests Due	Cabinet/Site Staff
April 2016	Bids Gathered and Estimates Established	Business Office
April 2016	Maintenance List Final Review by A-Team	Cabinet
May 2016	Building & Grounds Committee Review and Approval	Board of Education

2016-2017 Budget Introduction

The following is the 2016—2017 budget manual. Please review before you start budgeting. Below is a generic outline of our budget process.

Budget Procedures

1. Attend budget meeting/follow budget calendar.
2. Work as a department at each site to develop budget needs.
3. Meet with department to finalize budget requests.
4. Have department chair sign off on your budget plan.
5. Site budget team/Site Administrator approves or disapproves. You will be instructed by your Site Administrator to complete your Budget Input Sheets and hand them in by the specified date.
6. Review Site Administrator changes.
7. Receive final approval from the Site Administrator.
8. As a department you will total the dollars approved by your Site Administrator from your rough draft Budget Development Worksheet(s) and enter them onto your original Budget Summary Sheet (one per department/or function number). Turn your Budget Summary Sheets in to your Site Administrator by the specified date.
9. Site Administrator forwards approved **Budget Excel Spreadsheets** to Business Office.
10. Fill out Purchase Requisition Forms from your Budget Development Worksheet(s).

Budget Tips

1. Round-up numbers; do not use cents on budget summary sheet.
2. Use object 551 and 561 only for individual equipment items costing over \$300.
3. Two bids on individual items between \$1000 and \$5000 and 3 bids on items over \$5000+.
4. Use current catalogs and price sheets sent out in February 2014. Company discounts and shipping costs will be sent separately to each building.
5. If you need help with the budgeting process, contact Carl Hayek or Carol Beyer-Makuski.
6. Requisitions for orders you want placed over the summer must be submitted to the Business Office by **May 5, 2016**.
7. Budgets for **RESALE** items shall be entered on the Budget Development Worksheet. An example of a resale supply is materials purchased specifically to build a birdhouse in class. The birdhouse then becomes the property of the student. Cash receipts from students must equal value of expenditures. Receipts shall be given to building assistant and forwarded on to the Business Office for deposit.

Budget Preparation Responsibility

The following people have the responsibility to prepare the respective 2016-2017 budgets:

Waupaca Learning Center (WLC) – John Erspamer
Chain O'Lakes Elementary – Rhonda Hare
Waupaca Alternative Learning Center – Maureen Markon
Waupaca Middle School – Ben Rayome
Waupaca High School – Carl Eggebrecht /Robert Becker
Special Education – Maureen Markon
ESEA Funding –Carl Hayek/Maureen Markon
A.O.D.A. Grants – Maureen Markon
Technical Education – Robert Becker
Board, District Administration – Greg Nyen
Business Administration – Carl Hayek
Maintenance Custodial – Glenn Flatoff / Carl Hayek
Food Service – Dar Pflugardt / Carl Hayek
Transportation – Lee Nowicki/Carl Hayek
Athletics – Carl Eggebrecht
Health – Sue Woodliff / Jamie Trzebiatowski/Greg Nyen
Technology – Julie Eiden/Greg Nyen / Carl Hayek

Individuals responsible for these budgets should, of course, coordinate their efforts with the people that the budget affects.

Account Information

All account numbers used to record budgeted revenues and expenditures are dictated by the Wisconsin Department of Public Instruction. These account numbers are defined in the Wisconsin Uniform Financial School Accounting Requirements (WUFAR). The following is an explanation of the WUFAR account numbers used by our district:

A typical account string would be as follows:

XX XXX XXX XXXXXX XXX
Fund Location Object Function Project

An example of High School English Workbooks would be:

10 400 470 122000 000

FUND – How was the expenditure financed?

LOCATION – Which site receives the items or services?

OBJECT – What was purchased?

FUNCTION – What department?

PROJECT CODE – Specific numbers assigned to Special Education and Grant/donation budgets only.

Fund Codes

Fund 10 – General Fund

Fund 21 - Donations

Fund 27 – Special Education Budgets **only**

Fund 50 – Food Service

Fund 60 – Student Activity

Fund 72 – Scholarship

Location Codes

110 – Waupaca Learning Center

200 – Middle School

800 -- District Wide

120 – Chain O'Lakes Elementary

400 – High School

Object Codes – Please Note Changes from Prior Year (e.g. Pupil Travel, Workbooks, etc.)

(For More Description See Site Administrator)

- 310 – Personal Service (example, guest speaker, non Waupaca employee, and pupil travel)
- 341 – Pupil Travel (Do not use at School Locations)**
- 342 – Employee Travel
- 353 – Postage – used for outgoing mailings and shipments **only**
- 354 – Printing
- 355 – Telephone
- 360 – Information Technology
- 411 – General Supplies – include shipping costs
- 413 – Computer Supplies – include shipping costs
- 415 – Food
- 416 – Medical Supplies – include shipping costs
- 417 – Paper (construction paper, drawing paper, paper, etc.)
- 420 – Apparel
- 431 – AV Media (films, film rental, maps, charts, displays, records, video tapes, etc.) – include shipping costs – **Library Only**
- 432 – Library Books – include shipping costs– **Library Only**
- 433 – Newspapers – include shipping costs– **Library Only**
- 434 – Magazines & Weekly Readers – include shipping costs-**Library**
- 435 – Computer Software Programs – include shipping costs-**Library**
- 439 – Other Media / Reference Books (reference materials in print or CD-ROM such as encyclopedias, pamphlets, bulletins, dictionaries, etc.) – include shipping costs-**Library Only**
- 440 – Non-Capital Equipment (include tools, furniture, individual items which are non-expendable) – items less than \$300 – include shipping costs
- 450 – Resale (use resale budget sheet) – include shipping costs
- 460 – Equipment Components – **Technology Budget Only**
- 470 – Textbooks & Workbooks – include shipping costs
- 480 – Non-Instructional Computer Software – **Technology Budget Only**
- 551 – Equipment Initial Purchase – Individual items between \$300 -\$5000 include shipping costs
- 553 – Equipment Initial Purchase – Individual items valued at \$5000 or more – include shipping costs
- 561 – Equipment Replacement – Individual items between \$300 -\$5000 include shipping costs
- 563 – Equipment Replacement – Individual items valued at \$5000 or more – include shipping costs
- 570 – Equipment Rental / Vehicles
- 940 – Dues and Fees

Function Code *(What department)* Examples

121000 – Art
143000 – Physical Education
222000 – Library Media

Purchasing Process Instructions

- The Purchase Requisition will be the only method used this year for ordering. After your item(s) have been approved by your Supervisor on your Budget Development Worksheet(s), you may fill out the purchase requisition and submit it for approval. Once completely approved the District Office will then submit the order to the vendor. You will be emailed once the order has been approved. If you would like to hand carry the purchase order to the vendor, please make a note under the “NOTES” section of the purchase requisition program. The purchase order will then be emailed directly back to you rather than sent to the vendor. Instructions for creating a requisition are available on the school website – staff resources – district forms.
- All purchases should be made at the best price available, giving consideration to quality, delivery terms, and conformity to developed specifications and suitability to the requirements of the educational program.
- Please use the most current catalogs and pricing information when ordering. Two quotes are required when ordering individual items valued between \$1,000 and \$5,000 and 3 quotes are required for individual items valued \$5,000 or above. The Item being purchased counts as 1 quote.
- All available vendor information is provided in the system. If you need a vendor that is not in the system – contact Linda Hoelzel or Carol Beyer-Makuski with the *name, address, phone and fax* numbers and you will be notified once the vendor is added to the system. Please be sure to check with your office for the catalogs, special order instructions, order sheets and pricing/shipping information for these vendors.
- Date desired will once again be very important this year. Please make sure you fill out the school to which you want the materials shipped, and by what date you will need the materials. We are going to have deliveries made directly to each school again this year. You should print a copy of the requisition once you submit it so that you can use it for checking in your orders. Once you have received all items on your order you must go into Skyward – PO Receiving and mark each item received. Be sure to save before exiting the program. Instructions for how to receive are available on the school website – staff resources – district forms.

- District credit cards may be checked out through the Business Office and can be used for those vendors that do not accept purchase orders. A Purchase Order is still required to be made and approved before the credit card will be issued..

2016-2017 Price Information

Company Discounts

School Specialty Supply – You may access this company and many of their subsidiaries thru the On-Line Vendor process in Skyward. This will automatically give you the discounted pricing and create your requisition for you.

Marshfield Book & Stationary – For discounted prices you must contact the vendor representative.

Office Outfitters – Has special pricing on many items – contact the store directly for prices. They also have free delivery for order over \$10.

Pupil Travel Costs

All School Buses	\$2.25 Per Mile (subject to change)
Hourly Charge (2 hour minimum)	\$50.00 (subject to change)
Minimum Trip Charge	\$50.00 (subject to change)
Short Distance/Long Hours	\$2.25 Per Mile + Wages (subject to change)

Round Trip Mileage Examples

Stevens Point from Waupaca	56 miles
Appleton (FVTC Area) from Waupaca	80 miles
Appleton (Paper Valley Area) from Waupaca	84 miles
Winneconne from Waupaca	72 miles
Portage (CESA 5 Area) from Waupaca	150 miles
Wisconsin Dells (Kalahari Area) from Waupaca	189 miles
Berlin from Waupaca	78 miles
Clintonville from Waupaca	80 miles
Freedom from Waupaca	110 miles
Kaukauna from Waupaca	110 miles
Kimberly from Waupaca	90 miles
Milwaukee (Zoo) from Waupaca	260 miles
Omro from Waupaca	94 miles
Ripon from Waupaca	106 miles

For mileage not listed above, go to <http://www.mapquest.com/>

Employee Reimbursable Expenses

Travel Costs (Claim monthly)

You will be reimbursed IRS rate per mile for using your own vehicle. If you are a traveling teacher you must budget for your travel expenses under object 342. You may claim mileage between building as stated on the mileage reimbursement form. Please remember that you are only reimbursed for travel between school sites unless traveling for out-of-district conferences or workshops. For example, if you travel from your residence to the Middle School, then to the High School, then back to your residence, you will be paid for the 3 miles between the MS and HS **only**. This practice is regulated by the IRS.

Meal Costs

Reimbursable meal expense - \$5.00 for Breakfast, \$10.00 for Lunch and \$15.00 for Dinner. As a general rule breakfast and dinner will only be reimbursed if you attended an over night conference or workshop. Itemized receipts **ONLY** - see example below.

ACCEPTABLE RECEIPT			UNACCEPTABLE RECEIPT	
PANERA BREAD			OLIVE GARDEN	
Madison WI				
1 Chicken Salad	4.75		Food	15.00
1 Coffee	1.15		Beverage	12.00
Subtotal	5.90		Subtotal	27.00
Tax	.32		Tax	1.49
PAID	6.22		PAID	28.49
02/05/2009 – 12:02 P.M.				

Note: the acceptable receipt indicates the type of food and type of beverage, date & time of service, and location of establishment.