



RIVER VALLEY - BUDGET DEVELOPMENT MANUAL

2012-2013

PURPOSE AND USE OF BUDGET MANUAL

This manual is prepared for the information of all departments, schools, and programs in the River Valley School District and is to be used in preparing all budget requests. You will notice that this manual provides the instruction for the preparation of the annual operating budget.

Budget Development Calendar	Account Information
2012-2013 Budget Introduction	Account Codes by Staff
Budget Procedures	Purchasing Process Instructions
Budget Tips	2011-2012 Price Information
Budget Preparation Responsibility	Employee Reimbursable Expenses

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.

2011-2012 School/Fiscal Year

Date	Activity	Involved Personnel
April 13, 2012	Current Year (2011-2012) Department/Site Budget Updates to Central Office	Staff
May 11, 2012	Purchase Requisition Deadline to Central Office	All Staff
May 2012	Review of Budget Adjustments and Board Approval	A-Team

2012-2013 School/Fiscal Year

Date	Activity	Involved Personnel
January 2012	Determine District's Goals & Priorities. Determine Building & Grounds Needs. Budget Committee Review of 2012-2013 Budget Development Manual/Calendar	A-Team & Board Budget Committee
January Board Meeting 2012	Presentation of Draft #1, Preliminary Budget to Budget Committee and Board of Education	Business Manager
January 26, 2012	Pupil Count / Projected Site Enrollment	Staff/Site Adm./Bus. Mgr.
February 2012	Distribute Budget Materials (and allocations) to A-Team/Sites	A-Team
March 2012	Site Budget Meeting to be determined by Site Administrator	Staff/Site Adm./Bus. Mgr.
April 13, 2012	Site Budget Spreadsheets Due to Business Office	Bldg Admin & Supervisors
February 2012-April 2012	Review Salary, Non-Salary Expenditure Budget & Revenue Projections	A-Team
February 2012-May 2012	Update 2012-2013 Budget Draft to Budget Committee and Board of Education	Business Manager
May 2012	Budget Committee Review 2012-2013 Budgeted Expenditures and Revenues	Board Budget Committee
May 11, 2012	Requisitions for Supplies/Equipment needed for beginning of 2012-2013 school year due to Business Office	A-Team, Supervisors & Staff
June Board Meeting 2012	Board Review and Preliminary Approval of 2011-2012 Budget	School Board
October 2012	Tentative Annual Meeting / Approval to Short Term Borrow (Publish Budget 14 days Prior to Annual Meeting)	School Board/Adm.
After October 20, Before Nov 6, 2012	Tax Levy Certification, Final Budget Adjustments if Needed	School Board/Adm.

Summer Projects 2012

Date	Activity	Involved Personnel
January 2012	Gather bids for potential roof projects	Business Manager
February 2012	Establish roof project at Budget Committee Meeting	A-Team, Board Budget Committee
April 13, 2012	Summer Projects List Requests Due	A-Team/Site Staff
April 2012	Bids Gathered and Estimates Established	Business Office
April 2012	Maintenance List Final Review by A-Team	A-Team
May 2012	Budget Committee Review and Approval of Summer Projects	Board Budget Committee



The following is the 2012-2013 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 \$5000.
3. Two bids on furniture and/or equipment are required.
4. Use current catalogs and price sheets sent out in Jan/ Feb 2012. Company discounts and shipping costs will be sent separately to each building.
5. If you need help with the budgeting process, contact Brian Krey or Donna Radel.
6. Send the requisitions for orders you want placed over the summer to Donna Radel at the Business Office by May 11, 2012.
7. Do not include shipping/handling fees in object code 353 (postage). Shipping costs should be added in to the actual cost of the item, i.e., if you are ordering supplies, the shipping should be added to 411.
8. 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 2012-2013 budgets:

Spring Green Elementary – Lori Baryenbruch / Jaime Hegland
Lone Rock Elementary – Kathy Rossing / Jaime Hegland
Arena Elementary – Jean Alt / Heather Terrill-Stotts
Plain Elementary – Mike McDermott / James Radtke
River Valley Middle School – James Radtke
River Valley High School – Kim Kaukl
Special Education – Mati Palm-Leis / Brian Krey
ESEA Funding – Jamie Benson / Brian Krey / Heather Terrill-Stotts
Board, District Administration – Brian Krey / Jamie Benson
Business Administration – Brian Krey / Donna Radel
Maintenance Custodial – Brian Krey / Donna Radel / Administrative Team
Food Service – Cynthia Eby / Brian Krey
Transportation – Brian Krey / Lamers: JoAnn Theobald
Athletics – Eric Briehl / Brian Krey / Kim Kaukl
Health – Tara Anding / Brian Krey
Technology – Shawn Duren / Brian Krey

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:

10 401 470 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, Grant budgets, and Charter School 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 71 – Scholarship

Location Codes

101 – Arena Elementary	109 – District Wide Elementary
103 – Spring Green Elementary	301 – Middle School
104 – Lone Rock Elementary	401 – High School
107 – Plain Elementary	800 - District Wide
108 – River Valley Elementary Studio 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 RVSD employee, and pupil travel)

341 – Pupil Travel (Do not use at School Locations - use 310)

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, penmanship paper, etc.)

420 – Apparel

431 – AV Media (films, film rental, maps, charts, displays, records, video tapes, etc.) – include shipping costs

432 – Library Books – include shipping costs

433 – Newspapers – include shipping costs

434 – Magazines & Weekly Readers – include shipping costs

435 – Computer Software Programs – include shipping costs

439 – Other Media / Reference Books (reference materials in print or CD-ROM such as encyclopedias, pamphlets, bulletins, dictionaries, etc.) – include shipping costs

- 440 – Non-Capital Equipment (include tools, furniture, individual items which are non-expendable) – items less than \$5000 – 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 – Not Depreciated (\$5000 or more) – include shipping costs
- 552 – Equipment Initial Purchase – Group Depreciated (\$5000 or more) – include shipping costs
- 553 – Equipment Initial Purchase – Individually Depreciated (\$5000 or more) – include shipping costs
- 561 – Equipment Replacement – Not Depreciated (\$5000 or more) – include shipping costs
- 562 – Equipment Replacement – Group Depreciated (\$5000 or more) – include shipping costs
- 563 – Equipment Replacement – Individually Depreciated (\$5000 or more) – include shipping costs
- 570 – Equipment Rental / Vehicles
- 940 – Dues and Fees

Account Codes by Staff

Fund	Site	Location	Function	Function	Project	Responsibility
Acct #	Name	Acct #	Name	Acct #	Acct #	Names
10	Arena	101	Elementary	110000		Arena Elem. Staff
27	Arena/Lone Rock	800	Spec Ed/Cross Categorical	158000	341	Roger Sheard & Cheri Jacobson
10	Spring Green	103	Elementary	110000		Spring Green Elem Staff
10	Spring Green	109	SAGE	110000		Jaime Hegland
27	Spring Green	800	Early Childhood	152000	347	Sonja Vaughan
27	Spring Green	800	Spec Ed/Cross Categorical	158000	341	Jill Haas, Kathy Harris and Joan Moely & Brittany Thatcher
10	Lone Rock	104	Elementary	110000		Lone Rock Elem. Staff
10	Plain	107	Elementary	110000		Plain Elem. Staff
10	DW Elem	109	Art	121000		Kasey Maxwell
10	DW Elem	109	Music & Band	125000		Alyssa Brewer
10	DW Elem	109	Business Ed	132000		Lori Hoffman
10	Spring Green	109	Phy Ed	143000		Nikki Henkel
10	DW Elem	109	Phy Ed	143000		Ramona Villarreal, Nikki Henkel
10	DW Elem	109	Guidance	213000		Stacy Hauden
10	DW Elem	109	Educational Media	222000		Jaime Hegland
10	DW Elem	109	Elementary General	240000		Jaime Hegland
27	DW Elem	800	Speech & Language	156600	341	Kay Schulz & Brittany Thatcher
10	DW Elem	109	Social Worker	212000		Lynn Breunig
27	DW Elem	800	Occupational Therapy	218100	341	Nicole Bailey
10	MS	301	Alternative Ed	120000		Laura Seybold
10	MS	301	Art	121000		Sue Quale

10	MS	301	English	122000		Martina Been, Susie Hauri, Tina Benish-Holmes, Amy Beattie
10	MS	301	Foreign Language	123000		Karen Weisenbeck
10	MS	301	Math	124000		Joanne Finn, Jane Briehl and Jenna Kuenster
10	MS	301	Music & Band	125000		Nick Ehlinger and Tony Cavagnetto
10	MS	301	Science	126000		Dan Ouimet, Cari Hauge, Kyle Heckendorf
10	MS	301	Social Studies	127000		PJ Harper, Michael Griswold, James Russell
10	MS	301	Business Ed	132000		Cheryl Ross
10	MS	301	Technology Ed	136000		Jamie Licht
10	MS	301	Health	141000		Laura Wilsing
10	MS	301	Phy Ed	143000		Jeff Johnson and Laura Wilsing
10	MS	301	Guidance	213000		Theresa Brown
10	MS	301	Educational Media	222000		Andrew Mayer
10	MS	301	Middle School General	240000		James Radtke
10	Arena/Lone Rock	109	SAGE	110000		Jaime Hegland
27	MS	800	Sped Ed/Cross Categorical	158000	341	Tracy Frosch, Michelle Thier, Cheri Jacobson, Kelly Hogan and Lisa Ladsten
10	HS	401	General Education	120000		Kim Kaukl
10	HS	401	Art	121000		Jan Von Stein and Dick Woppert
10	HS	401	English	122000		Amy Synnes, Dede Holverson, Lisa Scofield and Rebecca Miller
10	HS	401	Foreign Language	123000		Karen Weisenbeck, Marquita

						Brown & Russell Simonsen
10	HS	401	Math	124000		Marie Schwingle, Danielle Dieckman, Phil Manske and Lucas Thatcher
10	HS	401	Music & Band	125000		Rebecca Schinker and Matt Snow
10	HS	401	Science	126000		Mike Hill, Mike Miller, Brenda Degenhardt and Joel Block
10	HS	401	Social Studies	127000		Brent Johnson and Jason Hollenberger
10	HS	401	Agriculture	131000		Shari Graffunder
10	HS	401	Business Ed	132000		Linda Mueller-Bouche and Heidi Radel
10	HS	401	Technology Ed	136000		Carla Carmody, Roger Kraemer, Jamie Licht and Craig Nabbefeld
10	HS	401	Health	141000		Lisa Roelke and Tim Coyle
10	HS	401	Phy Ed	143000		Tim Coyle & Lisa Roelke
10	HS	401	Yearbook	161338		Kim Kaukl
10	HS	401	Forensics	161339		Kim Kaukl
10	HS	401	National Honor Society	162311		Kim Kaukl
10	HS	401	Musical	163312		Rebecca Schinker
10	HS	401	One Act Play	163390		Kim Kaukl
10	HS	401	Alternative Ed	179000	394	Tim Mazur
10	HS	401	Guidance	213000		Kristin Muenster and Megan Bunkleman
10	HS	401	Student Services/Resource	219000		Kathy Peetz
10	HS	401	Educational Media	222000		Misty Fredrick
10	HS	401	High School General	240000		Kim Kaukl
27	HS	800	Spec Ed/Cross Categorical	158000	341	Lea Hansen-George, Ed

						Schiltgen, Barbie Moore, Earl Streeter and Sherrie Nurkala
10	DW	800	Summer School	120001		Brian Krey and Principals
10	DW/MS	800	A-Star/Youth Options	120002		James Radtke and Brian Krey
10	DW	800	Technology	266000		Shawn Duren and Brian Krey
10	DW	800	School Fair	160000		Shari Graffunder
10	DW	800	Athletics	162000		Eric Briehl and Brian Krey
10	DW/Elem	109	Title I	171000	141	Dee Swenson, Rhonda Licht and Andrea Kinney
10	DW	800	Health	214000		Tara Anding
10	DW	800	Curriculum	221300		Jamie Benson
10	DW	800	Title IV	221900	329	Kim Kaukl
10	DW	800	Superintendent Budget	232000		Jamie Benson
10	DW	800	Building Maintenance	253000		Brian Krey, Admin Team, Donna Radel
27	DW	800	School Psychologist	215000	341	Crystal Feral

Purchasing Process Instructions

- The Purchase Requisition Form will be the only form used this year for ordering. After your item(s) have been approved by your Site Administrator, or Supervisor, on your Budget Development Worksheet(s) you may fill out the purchase Requisition Form and send it to the Business office to Donna Radel. Donna will assign a purchase order number to your requisition and print a hard copy of a purchase order and then submit it to the vendor. If you would like to hand carry the purchase order to the vendor, or call the order in yourself, please make a note under the special instruction section of the purchase requisition form. The purchase order will then be sent directly back to you rather than mailed to the vendor.
- 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 440 non-capital equipment items (desks, chairs, tables, chalkboards, etc.) and 550's and 560's equipment items.
- Vendor information is provided with this Budget Development Manual. Please be sure to check with your office for the catalogs, special order instructions, order sheets and pricing/shipping information for these vendors.
- Local purchases may be made only at Doerre Hardware, Umhoefer Lumber Do-It, Home Town Market, Spring Green Printing, Spring Green Auto Parts and Nina's. These companies have set up a charge account for us and will allow anyone from the school district to purchase a **maximum** of \$30.00 without a purchase order. In order to purchase locally you must fill out the purchase requisition form and have it signed by your Site Administrator or Supervisor. After you make the purchase you must bring a copy of the charge invoice to Donna Radel at the Business Office along with a copy of your signed purchase requisition form.
- Date needed will 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. A copy of your requisition form will be sent to your building and you will check off the materials as received. The yellow requisition copy should be marked received, signed, and then sent back to Donna Radel at the Business Office.
- Teacher credit cards may be checked out through Donna Radel at the Business Office and can be used to pay for hotels and supplies at conferences. Teacher credit cards **may not** be used to purchase meals. Teacher credit cards may also be used to purchase supplies at stores that do not accept school district purchase orders.

2011-2012 Price Information

Company Discounts

School Specialty Supply - Access internet for pricing at <http://www.schoolspecialty.com/>. Enter **RV Teachers** at log in line, then **TEACHERS** at password line. A 10% discount will be allowed from school supply catalog. Some items may be priced out under the US Communities program. A US Communities price sheet is available in your school office. A School Specialty Supply discounted teacher requisition form is available and can be obtained through your office.

Marshfield Book & Stationary – 20% discount from the school supply catalog. Free shipping if shipped by Marshfield Books truck. Small orders (\$50.00 or less) will add a UPS charge.

Office Depot – Access internet for pricing at <http://www.officedepot.com/>. Enter **River Valley Teachers** at log in line, then **TEACHERS** at password line. You can obtain a pre-priced order form of currently used items at your office.

Pupil Travel Costs

All School Buses	\$1.45 Per Mile (subject to change)
Hourly Charge (2 hour minimum)	\$17.30 (subject to change)
Minimum Trip Charge	\$35.82 (subject to change)

Round Trip Mileage Examples

Richland Roller Rink from Spring Green	50 miles
Crane Foundation from Spring Green	77 miles
Chicago from Spring Green	402 miles
Madison Zoo from Spring Green	90 miles
Oakwood Fruit Farm from Spring Green	31 miles
Necedah National Wildlife Refuge	186 miles
McKenzie Center from Arena	120 miles
Milwaukee from Spring Green	265 miles
Baraboo International Crane Foundation	90 miles
West Towne Mall from Spring Green	76 miles
Stevens Point	257 miles
UW-Platteville	98 miles
Wisconsin Dells	92 miles

For mileage not listed above, go to <http://maps.google.com/>

Employee Reimbursable Expenses

Travel Costs (Claim monthly)

You will be reimbursed 55.5 cents per mile for using your own vehicle (subject to change – IRS Standard Reimbursement Rate). If you are a traveling teacher you must budget for your travel expenses under object 342. You may claim 19.2 miles to travel to Arena, 16.0 miles to travel to Lone Rock and 16.0 miles to travel to Plain, round trip. Please remember that you are only reimbursed for travel between school sites. For example, if you travel from your residence to Arena, then to Spring Green Elementary, then back to your residence, you will be paid for the 9.6 miles between Arena and Spring Green Elementary **only**. This practice is regulated by the IRS.

Meal Costs

Reimbursable meal expense - \$25.00/day maximum with 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
02/05/2011				

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

01/24/2011 bk