

INTRODUCTION

A budget, by definition, is a statement of the financial position of an organization for a specified period of time based upon estimates of planned expenditures and anticipated revenues. The budget must be balanced with current revenues sufficient to pay for current services and it must be prepared in accordance with all applicable federal, state and local laws.

The NYS Uniform System of Accounts is designed to provide uniformity with respect to classification and summarization of data from the books of account. This system of accounts is prescribed for all school districts pursuant to Section 36 of the General Municipal Law.

This classification of accounts provides a standard format for recording and reporting financial transactions. It also provides the Office of the State Comptroller and the NYS Education Department with the ability to compile and report financial statistical data on the state level.

THE CODING SYSTEM

The coding of accounts permits the identification of transactions quickly and consistently. The coding system in NYS is an alphanumeric system – a letter or combination of letters followed by a series of digits. The General Fund appropriation (expenditure) codes consist of an alpha followed by fourteen digits.

FUND CLASSIFICATION

A fund is a fiscal entity with self-balancing accounts recording assets, liabilities and equity. Funds are created for the purpose of carrying out specific activities or attaining certain objectives. The General Fund ('A' Fund) is the chief operating fund of the school district.

FUNCTION CLASSIFICATION

The function is the primary classification that describes the activity for which a service or material object is acquired. It identifies groups of services aimed at accomplishing certain purposes. Each function is composed of a group of related units. The function of instruction is subdivided into various functional units of supervision, teaching, interscholastic athletics, etc.

OBJECT CLASSIFICATION

The object is the secondary classification and is used to describe the service or commodity obtained as the result of a specific expenditure. It identifies the expenditures by the article purchased or service obtained in order to carry out a function. The basic objects are personal services, equipment, contractual expenditures, debt service principal and interest, employee benefits and interfund transfers.

LOCATION CLASSIFICATION

The location is the tertiary classification and is used to identify the individual buildings within the district. The location is also used to categorize central office and district-wide expenditures.

PROGRAM CLASSIFICATION

The program is the final classification that is used to describe a well-defined group of organized activities, services and procedures designed to achieve objectives. Examples of program classifications include Kindergarten Core Education, Mathematics Education and High School Instructional Leadership.

EXAMPLE OF CODING EXPENDITURE

A2110.1100.11.0100

| <u>CODE</u> | <u>CLASSIFICATION</u> | <u>DESCRIPTION</u> |
|--------------------|------------------------------|-------------------------------|
| A | FUND | GENERAL FUND |
| 2110 | FUNCTION | REGULAR SCHOOL INSTRUCTION |
| 1100 | OBJECT | TEACHER SALARY - KINDERGARTEN |
| 11 | LOCATION | DICKINSON AVENUE ELEMENTARY |
| 0100 | PROGRAM | KINDERGARTEN CORE EDUCATION |

PRESENTATION OF THE 2018-2019 BUDGET

The 2018-2019 budget will be presented to the Northport-East Northport community in function format. The function format is commonly used by school districts across New York State. The New York State Education Department requires all reports conform to the function/object format.

GENERAL FUND CHART OF ACCOUNTS

FUNCTION

| <u>FUNCTION CODE</u> | <u>DESCRIPTION</u> |
|-----------------------------|---|
| 1010 | Board of Education |
| 1040 | District Clerk |
| 1060 | District Meeting |
| 1240 | Chief School Administrator |
| 1310 | Accounting |
| 1311 | Business Administration |
| 1320 | Auditing |
| 1325 | Treasurer |
| 1345 | Purchasing |
| 1380 | Other Finance - Fiscal Agent Fees |
| 1420 | Legal |
| 1430 | Human Resources |
| 1460 | Records Management |
| 1480 | Public Information and Services |
| 1620 | Operation of Plant |
| 1621 | Maintenance of Plant |
| 1660 | Central Warehouse |
| 1670 | Central Printing and Mailing |
| 1680 | Central Data Processing |
| 1910 | Insurance |
| 1920 | School Association Dues |
| 1930 | Judgment and Claims |
| 1980 | MTA Payroll Tax – Inactive Status |
| 1981 | BOCES Administrative Costs |
| 1983 | BOCES Capital Expenses |
| 1989 | Unclassified |
| 2010 | Curriculum Development and Supervision |
| 2020 | Supervision – Regular School |
| 2040 | Supervision – Special Schools |
| 2060 | Research, Planning and Evaluation |
| 2070 | In-Service Training – Instruction |
| 2110 | Teaching - Regular School |
| 2250 | Program for Students with Disabilities |
| 2280 | Occupational Education |
| 2310 | Teaching - Special Schools – Continuing Ed |
| 2320 | Teaching – Special Schools – Elementary Summer School AIS & Summer Music |
| 2330 | Teaching – Special Schools - Other |
| 2610 | School Library and Audio Visual |

GENERAL FUND CHART OF ACCOUNTS

FUNCTION (continued)

| <u>FUNCTION CODE</u> | <u>DESCRIPTION</u> |
|-----------------------------|--|
| 2630 | Computer Assisted Instruction |
| 2805 | Attendance |
| 2810 | Guidance |
| 2815 | Health Services |
| 2816 | Diagnostic Screening |
| 2820 | Psychological Services |
| 2822 | Education Related Support Services |
| 2825 | Social Work Services |
| 2850 | Co-Curricular Activities |
| 2855 | Interscholastic Athletics |
| 5510 | District Operated Transportation |
| 5540 | Contract Transportation |
| 5550 | Public Transportation |
| 5581 | Transportation from BOCES |
| 7140 | Community Services - Recreation |
| 7310 | Community Services - Youth Program |
| 8060 | Community Services - Civic Activities |
| 8070 | Community Services - Census |
| 9010 | State Retirement |
| 9020 | Teachers' Retirement |
| 9030 | Social Security |
| 9040 | Workers' Compensation |
| 9045 | Life Insurance |
| 9050 | Unemployment Insurance |
| 9055 | Disability Insurance |
| 9060 | Hospital, Medical and Dental Insurance |
| 9087 | Extended Sick Leave |
| 9088 | Accrued Leave Payout |
| 9089 | Other Employee Benefits |
| 9710 | Serial Bonds – Public Library |
| 9711 | Serial Bonds – School Construction |
| 9730 | Bond Anticipation Notes |
| 9760 | Tax Anticipation Notes |
| 9785 | Installment Purchase Debt |
| 9789 | Other Debt |
| 9901 | Transfer to Special Aid & School Lunch Funds |
| 9950 | Transfer to Capital Projects Fund |

GENERAL FUND CHART OF ACCOUNTS

OBJECT

| <u>OBJECT CODE</u> | <u>DESCRIPTION</u> |
|--------------------|--|
| 1000 | Administrative Salaries |
| 1010 | Administrative Longevity |
| 1020 | Administrative Doctoral Stipend |
| 1100 | Teacher Salaries - Full Day Kindergarten |
| 1200 | Teacher Salaries – Elementary |
| 1250 | Teacher Salaries – Middle School |
| 1300 | Teacher Salaries – High School |
| 1400 | Teacher Salaries – Substitutes |
| 1401 | Teaching Assistant Salaries – Substitutes |
| 1500 | Instructional Salaries – Districtwide |
| 1501 | Instructional Salaries – Vacation Payout |
| 1510 | Instructional Salaries – Column Advancements Instructional Salaries – Staff Development |
| 1600 | Non-Instructional Salaries - District wide |
| 1601 | Non-Instructional Salaries – Vacation Payout |
| 1610 | Supervisor Salaries |
| 1617 | Supervisor Salaries – Extra Help/Overtime |
| 1620 | Clerical Salaries |
| 1627 | Clerical Salaries – Extra Help/Overtime |
| 1628 | Clerical Salaries – Substitutes |
| 1630 | Teacher Aide Salaries |
| 1631 | Teaching Assistant Salaries |
| 1632 | Teaching Assistant Salaries – Extra Help/OT |
| 1637 | Teacher Aide Salaries – Extra Help/Overtime Greeters and Monitors Salaries |
| 1638 | Teacher Aide Salaries – Substitutes Greeters & Monitors - Substitutes |
| 1640 | B&G/Transportation Salaries |
| 1645 | B&G/Trans- Salaries Grounds Replacement OT |
| 1646 | B&G/Trans- Salaries Grounds Replacement Sub |
| 1647 | B&G/Transportation Salaries – Extra Help/OT |
| 1648 | B&G/Transportation Salaries - Substitutes |
| 1650 | Legislative Non-Instructional Salaries |
| 1657 | Legislative Non-Inst Salaries – Extra Help/OT |
| 1658 | Legislative Non-Inst Salaries – Substitutes |
| 1660 | Student Salaries |
| 1670 | Nurses Salaries |
| 1677 | Nurses Salaries – Extra Help/Overtime |
| 1678 | Nurses Salaries – Substitutes |
| 1710 | Instructional Salaries – Community Svc. Pgms. |

GENERAL FUND CHART OF ACCOUNTS

OBJECT (continued)

| <u>OBJECT CODE</u> | <u>DESCRIPTION</u> |
|---------------------------|---|
| 1900 | Health Insurance Buy Back Undistributed Salaries |
| 1910 | Salaries Undistributed-District wide |
| 2020 | Educational Equipment |
| 2040 | Non-Educational Equipment |
| 2100 | Bus Purchase |
| 4000 | MTA Payroll Tax – Inactive Status |
| 4010 | Contract Services (Student Services, Technology and Assessment) |
| 4011 | Contract Services (Teaching and Learning) |
| 4050 | Conference Expense (Student Services, Technology and Assessment) |
| 4051 | Conference Expense (Teaching and Learning) |
| 4110 | Debt Service |
| 4120 | Telephone |
| 4130 | Postage |
| 4140 | Travel Reimbursement |
| 4150 | Travel Reimbursement (Security) |
| 4161 | Field Trips |
| 4162 | Athletic Trips |
| 4170 | Electric |
| 4171 | Gas |
| 4180 | Fuel Oil |
| 4190 | Water |
| 4200 | Judgments and Claims |
| 4210 | Multi-Peril Insurance |
| 4220 | Excess Liability Insurance |
| 4230 | Blanket Bond Insurance |
| 4240 | Student Accident Insurance |
| 4250 | Workers' Compensation Insurance |
| 4260 | Motor Vehicle Insurance |
| 4270 | Boiler & Machinery Insurance |
| 4280 | School Bus Liability Insurance |
| 4290 | School Bus Excess Insurance |
| 4310 | Board of Education Liability Insurance |
| 4330 | Copier Equipment & Maintenance |
| 4420 | Independent Auditor |
| 4441 | Community Services – YDA |
| 4450 | Security Services |

GENERAL FUND CHART OF ACCOUNTS

OBJECT (continued)

| <u>OBJECT CODE</u> | <u>DESCRIPTION</u> |
|---------------------------|--|
| 4460 | District Budget Vote |
| 4470 | Consultant Services |
| 4480 | Legal Services |
| 4600 | Computer Software |
| 4601 | Library & Audio Visual Materials |
| 4640 | Contract Transportation – In-District |
| 4641 | Contract Transportation – Out-of-District |
| 4642 | Contract Transportation – Special |
| 4650 | Equipment Maintenance & Repair |
| 4700 | Tuition – Private Schools |
| 4720 | Tuition – Public Schools |
| 4750 | Health Service Payments to Other Districts |
| 4800 | Textbooks |
| 4900 | BOCES Services |
| 4901 | BOCES Services – Option 1 |
| 4901 | BOCES Services (Teaching and Learning) |
| 4902 | BOCES Services – Option 2 |
| 4903 | BOCES Services – Option 3 |
| 4904 | BOCES Services – Option 4 |
| 4905 | BOCES Services – Various |
| 5020 | Audio Visual Supplies |
| 5030 | Educational Supplies |
| 5031 | Educational Supplies (Teaching and Learning) |
| 5040 | Non-Educational Supplies |
| 5041 | Non-Educational Supplies (Teaching and Learning) |
| 5600 | Uniforms |
| 5700 | Automobile and Bus Parts |
| 5710 | Gasoline for Buses |
| 5720 | Oil & Lubricants for Buses |
| 5730 | Tires for Buses |
| 5810 | Gasoline for Motor Vehicles |
| 6000 | Debt Service Principal – Library Bond |
| 6100 | Debt Service Principal – Construction Bonds |
| 6200 | Lease Purchase Principal – Musical Instruments |
| 6400 | Lease Purchase Principal - EPC |
| 7000 | Debt Service Interest – Library Bond |
| 7100 | Debt Service Interest – Construction Bond |
| 7200 | Lease Purchase Interest – Musical Instruments |
| 7300 | Debt Service Interest – TAN |
| 7400 | Lease Purchase Interest - EPC |

GENERAL FUND CHART OF ACCOUNTS

OBJECT (continued)

| <u>OBJECT CODE</u> | <u>DESCRIPTION</u> |
|---------------------------|---------------------------------------|
| 8000 | Employee Benefits |
| 8100 | Dental Insurance |
| 8200 | Health Insurance |
| 8201 | Retiree Medicare Reimbursement |
| 8300 | Excess Major Medical – Other than UTN |
| 8350 | Excess Major Medical – UTN |
| 8700 | Disability Insurance – UTN |
| 8800 | Disability Insurance – Other |
| 8900 | Disability Insurance - Custodial |
| 9002 | Transfer to Capital Fund |
| 9005 | Transfer to School Lunch Fund |
| 9500 | Transfer to Special Aid Fund |

GENERAL FUND CHART OF ACCOUNTS

LOCATION

| <u>LOCATION CODE</u> | <u>DESCRIPTION</u> |
|-----------------------------|------------------------------------|
| 00 | Districtwide |
| 01 | Central Office |
| 02 | Warehouse |
| 10 | Elementary Schools |
| 11 | Dickinson Avenue Elementary School |
| 12 | Fifth Avenue Elementary School |
| 14 | Norwood Avenue Elementary School |
| 15 | Ocean Avenue Elementary School |
| 16 | Pulaski Road Elementary School |
| 17 | Bellerose Avenue Elementary School |
| 20 | Middle Schools |
| 21 | East Northport Middle School |
| 22 | William J. Brosnan Building |
| 23 | Northport Middle School |
| 30 | Northport High School |
| 40 | Non-Public Schools |

GENERAL FUND CHART OF ACCOUNTS

PROGRAM

| <u>PROGRAM CODE</u> | <u>DESCRIPTION</u> |
|----------------------------|--|
| 0100 | Kindergarten Core Education |
| 0200 | 1 st – 5 th Grade Core Education |
| 0300 | 6 th Grade Core Education |
| 0400 | English Education |
| 0500 | Social Studies Education |
| 0501 | Law Program |
| 0600 | Mathematics Education |
| 0700 | Science Education |
| 0800 | World Languages Education |
| 0801 | Global Communications |
| 0802 | After-School Language Program |
| 0900 | Reading |
| 1000 | AIS/Compensatory Learning |
| 1001 | Elementary Summer School |
| 1100 | Investigate Program |
| 1200 | English as a New Language |
| 1300 | Library/Media |
| 1401 | Physical Education – Boys |
| 1402 | Physical Education – Girls |
| 1501 | Athletics – Boys |
| 1502 | Athletics – Girls |
| 1503 | Intramurals – Boys |
| 1504 | Intramurals – Girls |
| 1505 | Co-Curricular Activities |
| 1600 | Health Education |
| 1700 | Family and Consumer Sciences Education |
| 1800 | Technology Education |
| 1900 | Business Education |
| 2000 | Art Education |
| 2002 | Art & Music Festival |
| 2100 | Music Education |
| 2102 | Summer Music Program |
| 2103 | Summer Music Clinic |
| 2200 | Computer Studies |
| 2301 | E-Team |
| 2302 | Commons Program |
| 2304 | Vocational Education |
| 2305 | Cultural Arts |
| 2400 | Academic Summer School |