

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 2021-2022 BUDGET

The 2021-2022 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

GENERAL FUND CHART OF ACCOUNTS

PROGRAM (continued)

<u>PROGRAM CODE</u>	<u>DESCRIPTION</u>
2601	Continuing Education
2602	Summer Recreation Program
2603	Drivers Education
2604	Public Information
2605	Community Support
2700	Staff Development
2701	PDC – UTN
2702	PDC – NASA
2703	Professional Achievement
2704	Inservice
2801	Elementary Instructional Leadership
2802	Middle School Instructional Leadership
2803	High School Instructional Leadership
2804	Districtwide Instructional Leadership
2901	Elementary Instructional Support
2902	Middle School Instructional Support
2903	High School Instructional Support
2904	Districtwide Instructional Support
3001	Non-Public Textbooks
3002	Non-Public Health Services
3101	Special Education – In-District
3102	Special Education – Tuition – Private Schools
3103	Special Education – Tuition – BOCES
3104	Special Education – Tuition – Public Schools
3201	Elementary Counseling
3202	Secondary Counseling
3203	Psychological Services
3204	Social Work Services
3205	Health Services – Public
3206	Medical Services
3207	Attendance/Census
3208	Home Instruction
3209	Student Assistance Program
3210	Speech Therapy/Related Services
3211	SAFE Schools
3300	Pupil Services Management
3301	Student Evaluation
3302	Research and Evaluation

GENERAL FUND CHART OF ACCOUNTS

PROGRAM (continued)

<u>PROGRAM CODE</u>	<u>DESCRIPTION</u>
4001	ARRA ESF – Salaries
4002	ARRA ESF – Fringe Benefits
6001	Employee Benefits
7000	Legislative
7100	Central Administration
7200	Human Resources
7300	Business Administration
7301	Accounting
7500	Central Duplicating
7600	Purchasing
7700	Insurance
7801	Custodial Services
7802	Grounds Care
7803	Maintenance of Plant
7804	Utilities
7805	Security
7806	Vandalism Repair
7807	Telephone Communications
7808	Mailroom
7809	Warehouse
7900	Transportation
7901	BOCES Transportation
8001	Administrative & Capital Charges
8100	Debt Service
8300	Interfund Transfers

Note – Program codes 0501, 0801, 3302, 4001, 4002 and 7901 currently have an inactive status.