

BUDGET DEVELOPMENT 101

KNOW, OWN, & ARTICULATE
YOUR WHY

**ASSUMPTIONS (PSEUDO GIVENS) &
EXPECTATIONS (DESIRED OUTCOMES)**



Shenendehowa
Central School District



Types of Funds

+ General Fund

Voter approved-
taxes and state aid

+ Debt Service Funds

Capital project borrowings
(Bonds and BANS)

+ School Lunch Funds

Self-sufficient (often
subsidized to survive)

+ Special Aid Funds

Federal grants and
projects

+ Capital Reserve Funds

Voter approved to establish
and to use- offset capital
construction cost

+ Reserve Funds

- Appropriated Fund Balance-
revenue line in budget to
mitigate tax levy impact
- Unappropriated Fund Balance-
4% allowance by NYSED Rules
and Regulations

Manageable Categorization

- **Instructional Salaries : 35%**
- **Administrative Salaries: 3.25%**
- **Non-Instruc. Salaries: 17%**
- **Equipment: 0.50%**
- **Contractual/Other: 6:00%**
- **Textbooks/Library: 0.50%**
- **BOCES: 3.50%**
- **Supplies: 2.25%**
- **Benefits: 26.25%**
- **Transfer to Other Funds: 5.75%**
(Special Aid - summer Special Ed, Debt Service, Capital Fund)

Uniform Accounts Codes

Uniform System of Accounts (NYS Comptroller)

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Location</u>	<u>Program</u>
A	1999	450	00	01
	General Supports	Supplies	HS	Art
	2110	100	01	01
	Instructional	Salaries	HS	Art
	5510	100	01	01
	Transportation	Salaries	HS	Art
	9098	100	01	01
	Benefits			

Uniform Accounts Codes

GENERAL SUPPORTS Function Codes

- 1099- Total Board of Education
 - 1299- Total Central Administration
 - 1399- Total Finance (Business Operations)
 - 1420- Total Legal
 - 1430- Total Personnel (Human Resources)
 - 1460- Total Records Management
 - 1480- Total Public Information
 - 1620- Total Operations of Plant
 - 1621- Total Maintenance of Plant
 - 1622- Total Security of Plant
 - 1660- Total Central Storeroom
 - 1670- Total Central Printing & Mailing
 - 1680- Total Central Data Processing (IMS)
 - 1998- Total Special Items
(Insurance Premiums, Judgements & Claims, BOCES Admin Cost)
- 1999- TOTAL GENERAL SUPPORTS**

Uniform Accounts Codes

INSTRUCTION Function Codes

- 2010- Total Curriculum Development & Supervision
- 2020- Total Supervision-Regular School
- 2040- Total Supervision-Special School (N/A in most instances)
- 2060- Total Research, Planning, Evaluation
- 2070- Total Inservice Training
- 2110- Total Instruction- Regular School
- 2250- Total Programs for Students with Disabilities
- 2259- Total Programs for ELL



Uniform Accounts Codes

INSTRUCTION Function Codes - continued

- 2280- Total Programs for Occupational Education
- 2330- Total Teaching-Special Schools
(Summer School/Home Tutoring)
- 2610- Total School Library & Audiovisuals
(Lead Teacher of Tech, Tech Aides, BOCES Tech Purchases, Hardware, Software)
- 2630- Total Computer Assisted Instruction
- 2805- Total Attendance- Regular School
- 2810- Total Guidance- Regular School (Counseling services)



Uniform Accounts Codes

INSTRUCTION Function Codes - continued



- 2815- Total Health Services- Regular School
- 2820- Total Psychological Services- Regular School
(Summer School/Home Tutoring)
- 2825- Total Social Work Services- Regular School
(Lead Teacher of Tech, Tech Aides, BOCES Tech Purchases, Hardware, Software)
- 2830- Total Pupil Personnel Services- Special Schools (Non-public placements)
- 2850- Total Co-Curricular (Extra Curricular Activities)
- 2855- Total Interscholastic Athletics

2999- TOTAL INSTRUCTION

Uniform Accounts Code

TRANSPORTATION & BENEFITS Function Codes

- 5510- Total Pupil Transportation Services
- 5530- Total Garage Building (Mechanics)

5999- TOTAL PUPIL TRANSPORTATION

- 8070- Total Contract Services & Census
- 9098- Total Benefits
(Social Security, Retirement, Workers Comp, Unemployment, Disability, Health & Rx, Vision & Dental, Non-public placements)



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Uniform Code Analysis Provided
Monthly to BOE- Treasurer's Report

Comparative Analysis of Uniform
Codes Presenting in the annual
Budget Book

[\(LINK\)](#)

Assess Multiple Scenarios

Maintaining Balance Between:

- Program Preservation
- Points of Diminishing Marginal Returns
- Avoidance of Structural Financial Deficit

Multi-year Approach

- Next 2 Years- Implications of Foundation Aid & Federal Funds



Identify Key Decision Units

PROGRAM OR OPERATIONAL ENHANCEMENTS

- **Equity in Outcomes** – service follows needs (Sped, AIS, ENL, Literacy)- bridging learning gaps and providing sustainable supports
- **Program Enhancements**- review programming via the Shen Learning Framework
- **Mental Health & Wellness**– bolstering capacity within an equity framework
- **Professional Development**- on demand and sustainable

Identify Key Decision Units

- ➔ **Repurposing Opportunities-** personnel management
 - Productivity Quotient- transition planning
 - Retirements
 - Vacancies
 - Attrition

- ➔ **Leveraging Grants-** sustainability planning and off-ramping



Objectivity in Decision Making

- **Staffing Capacity and Demographic Analysis**
 - Scattergrams, age- cost bubbles and potential pockets of retirees
 - Enrollment – maximizing space and scheduling
- **Outcomes/Data Analysis**
 - Universal Screener
 - Dashboard Multivariate Analysis
- **Cost Trends**
 - Collective Bargaining Agreements- affordability
 - Health Insurance – delta
 - Pension Costs – delta
- **Revenue Trends**
 - Tax Levy- Assessed Value, Rates
 - State aid- Foundation & Expense Driven Categories
 - Reserves and Fund Balance



Scenario Analysis

Mid-year Projection & 3-Year Forecast

- Mid-year Budget Analysis
- 3-5 Year Forecast
- Fund Balance Projections
- Reserves



THE FUTURE IS NOW: DEFINING TOMORROW BY ACTIONS TODAY

Measured Approach
Repeatable Successes



Shenendehowa
Central School District