

UNIONDALE UNION FREE SCHOOL DISTRICT

WELCOME TO **BUDGET DEVELOPMENT 2021-2022**



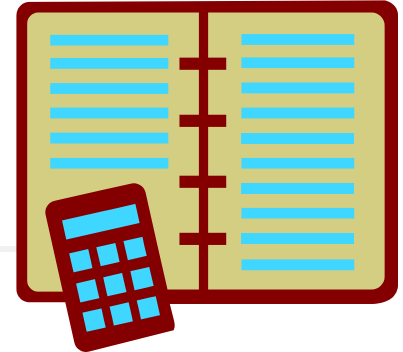
Uniform System of Accounts

- UNIFORM SYSTEM OF ACCOUNTS FOR SCHOOL DISTRICTS BUDGET CODES
 - FUNDS
 - FUNCTION
 - OBJECT
 - LOCATION
 - PROGRAM





Funds



- General Fund A
- School Lunch C
- Special Aid F
- Capital Fund H
- Bond Fund HB
- Trust and Agency TA



GENERAL FUND

- The principal fund of the school district includes all expenditures not required to be recorded in other funds
- The authorized financial plan (budget) and the actual results realized during the year are recorded
- The prefix “A” is used to identify accounts of this fund

Public votes on the General Fund Budget



SCHOOL LUNCH FUND

- A special fund used to record transactions of the school district's breakfast, lunch and snack programs
- Expenditures from this fund are subject to the same legal restrictions and auditing requirements as the General Fund
- This fund is known as the "C" Fund
- Revenue is recorded in "C", as earned



SPECIAL AID FUND

- For special projects or programs supported in whole or part by federal, state, or county funds
- Grant: an award of cash or other assets to be used or expended for a specific purpose or activity
- An application or budget must be filed and approved by the State and/or an authorizing agency in order to receive the funding



CAPITAL FUND

- Used by school districts to account for capital improvements and acquisitions (not repairs)
- Sources of funding include:
 - Local sources (budget \$\$\$, insurance)
 - State sources
 - Obligations (bonds, notes, BANS)
- Capital projects are budgeted on an individual basis and can run for many years
- **Voter authorization is required for capital projects**
- Annual capital appropriations (if any) are identified in the General fund and transferred to the Capital fund for specific purposes
- Designated as the “H” fund.



TRUST AND AGENCY FUND

- This fund is used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, organizations, or other funds
- Funds are custodial in nature and do not measure results of operations (assets = liabilities)
- Transactions are usually on a cash basis
- Identified as "TA" Fund



The Budget Code

What does it all mean?

A.2010.450.00.2800

This part of the presentation will unravel the mystery surrounding the 950 budget codes that we use in
UNIONDALE UFSD



FUNCTION

- The term function has reference to the primary classification and description of expenditures as to purpose.
- It identifies groups of services aimed at accomplishing certain purposes.

A.**2010**.450.00.2800

A = the designation for General Fund

- **2010** = the designation for the Function
(In this example 2010 = Supervision)

Function Codes in Used in Our Budget

Account	Description	Account	Description
1010	BOARD OF EDUCATION	2610	SCHOOL LIBRARY
1040	DISTRICT CLERK	2620	AUDIO-VISUAL
1060	DISTRICT MEETING	2630	INSTRUCTIONAL TECHNOLOGY
1240	SUPERINTENDENT'S OFFICE	2805	ATTENDANCE OFFICE
1310	BUSINESS ADMINISTRATION	2810	GUIDANCE
1320	AUDITING	2815	HEALTH SERVICES
1325	TREASURER	2820	PSYCHOLOGICAL SERVICES
1345	PURCHASING OFFICE	2825	SOCIAL WORK SERVICES
1380	FISCAL AGENT	2850	CO-CURRICULAR ACTIVITIES
1420	LEGAL	2855	INTERSCHOL ATHLETICS
1430	PERSONNEL OFFICE	5510	DISTRICT TRANSPORTATION
1620	OPERATION OF PLANT	5540	CONTRACT TRANSPORTATION
1621	MAINTENANCE OF PLANT	5550	PUBLIC TRANSPORTATION
1622	INTERNAL SECURITY	7140	RECREATION
1680	TECHNOLOGY SUPPORT	8070	CENTRAL REGISTRATION
1710	WORKERS COMPENSATION	9010	STATE RETIREMENT (ERS)
1910	UNALLOCATED INSURANCE	9020	TEACHERS' RETIREMENT (TRS)
1981	BOCES ADMINISTRATIVE COSTS	9030	SOCIAL SECURITY
2010	CURRICULUM DEVEL & SUPERVISION	9045	LIFE INSURANCE
2020	SUPERVISION-REGULAR SCHOOL	9050	UNEMPLOYMENT INSURANCE
2060	RESEARCH, PLANNING & EVALUAT	9055	DISABILITY INSURANCE
2070	INSERVICE TRAINING	9060	HOSPITAL/MEDICAL INSURANCE
2110	TEACHING-REGULAR SCHOOL	9065	DENTAL INSURANCE
2250	PROGRAMS-STUDENTS W/ DISABIL	9066	VISION INSURANCE
2280	OCCUPATIONAL EDUCATION	9089	COMPENSATED ABSENCES
2330	TEACHING-SPECIAL SCHOOLS	9710	DEBT SERVICE-SERIAL BONDS
		9901	TRANSFER TO SPECIAL AID



OBJECT

- The term object has reference to the secondary classification and description of expenditures
- It identifies expenditures by the article purchased or service obtained in order to carry out the function
 - A.2010.450.00.2800
 - **.450** = the Object (in this example: Supplies)



OBJECT CODES

- Basic Objects of Expenditure:
 - .11 -.159 Instructional Salaries
 - .16 -.199 Non-instructional Salaries
 - .2 Equipment
 - .4 Contractual
 - .47 Tuition
 - .48 Textbooks
 - .49 BOCES Services
 - **.45 Supplies**
 - .6 Principal on Indebtedness
 - .7 Interest on Indebtedness
 - .8 Employee Benefits
 - .9 Inter-fund Transfers



LOCATION CODES

- This is an optional two digit code assigned by the school district to each facility for further tracking of expenditures
- In Uniondale each elementary, middle, and high school has a two digit designation
- There are also two digit designations for district-wide expenses not associated with a particular building location
- For example: A.2010.450.**00**.2800
 - A=General Fund
 - 2010= Supervision
 - 450= Supplies
 - **00 = District Wide**



Location Codes

LOCATION CODE	BUILDING
12	Northern Parkway
13	California Ave
14	Shubert Pre-K
15	Smith Street
16	Cornelius Court
17	Grand Avenue
18	Walnut Street
21	Lawrence Road MS
22	Turtle Hook MS
46	Uniondale HS



PROGRAM CODES

- An optional 4 digit code to further designate an expenditure, usually by department
- In Uniondale we have over 45 program codes established.

For example:

A.2010.450.00.2800

- A = General Fund
- .2010 = Supervision
- .450 = Supplies
- .00 = District Wide
- **.2800** = Science K-12

Grants Supporting Scholars and Staff

2021 Projects			
DESCRIPTION		AMOUNTS	
TITLE I A&D IMPRV ACD ACHV		\$	1,340,277
IDEA SECTION 611 GRANT		\$	2,068,041
IDEA SECTION 619 GRANT		\$	35,927
TITLE II A TCHR & PRNCPL TRG		\$	230,365
Title IV, Part A - Student Support, Academic Achievement		\$	102,513
TITLE III ELL GRANT		\$	212,634
Extended School Day (NP, Wa)		\$	231,705
Extended School Day (G,S, Cal)		\$	303,057
P-TECH		\$	576,089
PRE-KINDERGARTEN		\$	3,240,000
Cares Act -GEER		\$	209,588
Cares Act - ESSER		\$	1,236,634
Grand Totals:		\$	9,786,830



Reserve Funds

(balances as of June 30, 2020)

- **Insurance Reserve** –Pay liability, casualty and other types of uninsured losses. Does not require voter approval **\$4,050,147**
- **Employee Benefits Accrued Liability-** for payments of benefits due to employees upon termination of service.
 - Does not require voter approval **\$2,918,778**
- **Retirement Contributions-** to fund employer TRS/ERS retirement contributions. Does not require voter approval **\$11,548,707**
- **Unemployment Insurance-** to pay the cost of reimbursement to the NYS Unemployment Insurance Fund **\$522,171**
- **Workers Compensation** –to pay for Workers Comp benefits for lost wages and medical/hospital expenses **\$5,214,315**



Capital Reserve – no additional tax dollars required

- Used to pay the cost of any purpose for which bonds may be issued
- Requires voter approval to establish
 - Ultimate dollar amount to be deposited (ex. \$ 7 million)
 - Probable life of the fund (ex. 6 years)
 - Source of the funds (transfers from the general fund or from other reserves)
 - Specific purpose for the use of funds (ex. HVAC upgrades, district-wide)
- Requires voter approval to spend the funds



Question\$

THANK YOU FOR ATTENDING