

VERNON PUBLIC SCHOOLS

BUDGET HANDBOOK

2010 - 2011

October 2009

TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE NUMBER</u>
Budget Development	1
Information Overview	2
Schedule for Budget Completion	3
Budget Forms	5
Budget Verification Procedures	7
Equipment Requests	7
Supplies	7
Field Trip Requests	8
Employee Travel	8
Paraprofessional Requests and Salary Schedule	8
Maintenance Programs	8
Library/Media Equipment and Supplies	9
Salary Information	9
Specific Information	9
Definition of Equipment	10
Budget Cuts and Capital Budget	10
Summary	11
Account Numbers	12
Programs	13
Function Codes	16
Object Codes	17

TO: All Principals, Supervisors, and Coordinators
FROM: Stan Karasinski. Director of Business and Finance
DATE: October 29, 2009
RE: Budget Preparation Instructions for 2010-2011 Fiscal Year

BUDGET DEVELOPMENT

Careful budget preparation is a vital activity to insure the necessary resources to continue the fine educational programs in the Vernon Public Schools.

The budget process will continue to be by cost center and program. Each principal and cost center head will have the responsibility to assure that his or her budget requests include not only the ongoing instructional and support programs, but also any new educational needs. Coordinators will assist the principals in budget preparation and will countersign all basic request forms. It is always understood that our budget will be limited, as our state and town governments find financial resources increasingly more difficult to find and maintain.

School principals will supervise the preparation of all budgetary items from within their buildings with input from their teachers, the curriculum committees, and the system wide coordinators. Principals will meet with the Superintendent to explain and justify their individual building requests.

As the process of determining needs, developing specifications, reviewing, adjusting, and final approval develops, lines of communication will be kept open from the Board level back to the teachers and from the teachers to the Board. All budget meetings are public, and all concerned employees are invited to attend.

Each year it is our priority to present the Board of Education's budget with as much clarity as needed to insure that everyone interested in the budget understands the budget. Without understanding what the dollars are buying in terms of educational programming, many taxpayers are reluctant to support education budgets. As programs get cut back or eliminated because of reduced funding, our constituents will be looking for more and better information, both educational and financial, for school programs.

INFORMATION OVERVIEW SCHEDULE FOR BUDGET COMPLETION

- By November 9, 2009: Copy of the budget requests sent back to the Principals and Coordinators for verification.

- By November 20, 2009: Final verified budget requests due back to the Director of Business and Finance from the Principals.

- By November 24, 2009: Final verified budget presented to the Superintendent.
- Budget Question and Answer sheets due to the Superintendent by December 11, 2009.
- Late fall of 2009, the Superintendent will review the budget with principals, supervisors, and coordinators. The dates will be forwarded at a later time.
- In January 2010: Superintendent's final budget presented to the Board of Education.
- In February 2010: Board of Education's approved budget presented to the Mayor.
- During April 2010: Town budget presented to the Town Council Meeting.

BUDGET DOCUMENTS

The following documents are to be returned to the Business Office:

- **The Budget Request Spreadsheet** encompasses your budget requests for both continuing budget requests and new budget requests.

For continuing budget requests the form requires simply the dollar amount needed in the 2010-2011 column alongside the corresponding budget description. Be prepared to substantiate all continuing requests.

For new budget requests, please type in an account number and a budget amount in a row after the total budget for that school. Include an explanation.

- **The New Personnel Request Form:** will be used for all new staff, and/or increased hours **ONLY** for existing personnel. Do not forget to supply the cost center, program, and object number for each position. Use this form for all personnel changes except paraprofessionals.
- **The Paraprofessional Request Form:** is required on all individual personnel increases/decreases. Make sure that the funding source is supplied (for example: Board of Education local budget or Grant funds).
- **The Equipment List Form:** should be itemized and described in detail (list how many of each item with description) and submitted to the appropriate

department head or principal. This information is required by the Superintendent and Board of Education in their budget review meetings. Please fill out the list and email it to Cathy Rebai at crebai@vernon-ct.gov

The following forms are for School Use Only. DO NOT send these to the Business Office:

- **The Requisition Q Form:** Please note this form has been reworked to resemble a purchase order form.
- **The Budget Justification Form:** is required by all department chairpersons and principals to substantiate all budget items.
- **The Building Programs Form:** is required by all department chairpersons and principals.
- **The Maintenance Budget Request Form**

Every classroom teacher and staff member should be given the opportunity to list the items he/she would like to have included in the budget. If they elect not to request any items or services in the new budget, the principals will be responsible for requesting the necessary materials to operate each classroom under their jurisdiction for the new budget year. All staff requests will be retained by the appropriate principal.

BUDGET VERIFICATION PROCEDURES

After the budget requests have been processed into the computer, we will print "Budget Verification Requests for 2010-2011 by Cost Center, Program, and Object Codes". We will send this report to each cost center for verification by the school principal and/or the individual listed for the cost center.

EQUIPMENT REQUESTS

Please continue to differentiate between Instructional/Non-Instructional and New/Replacement Equipment.

57710	New Computer Equipment (NCE)
57712	Replace Computer Equipment (RCE)
57850	New Instructional Equipment (NIE)
57852	Replace Instructional Equipment (RIE)
57854	New Non-instructional Equipment (NNE)
57856	Replace Non-instructional Equipment (RNE)

If replacement equipment is requested, please include the approximate age and condition of the equipment being replaced, along with the fixed asset number if applicable.

SUPPLIES

Please use the correct supply object number when requesting supplies. The supplies objects (**excluding maintenance supplies**) are as follows:

56410	Textbooks
56420	Library Books and Periodicals
56430	New Textbook Adoptions
56440	Instructional Supplies
56450	Other New Curriculum Supplies
56900	Other Supplies and Materials

FIELD TRIP REQUESTS

Please use the basic request form to back up all field trip requests. Please be specific. If you plan a field trip to Sturbridge, please state grade level, number of pupils, buses required (if known), etc. "Document and justify your requests as per the subject area curriculum involved in the trip." In preparing your budget for field trips, please add 1% to the 2009-2010 published cost sheets. We will adjust the field trip accounts after the transportation contract is finalized. In the meantime, please use 1% as a guideline.

EMPLOYEE TRAVEL

When budgeting for travel, the reimbursement rate for mileage is 55¢ per mile and is normally revised on January 1 by the IRS. Please note the Superintendent will not approve any amounts requested for out-of-state trips.

PARAPROFESSIONAL REQUESTS

Your paraprofessional budget will be developed from the total number of hours required by program and cost center. The Paraprofessional Request Form must be submitted as part of your budget request for each program within each cost center requiring paras. Please compare your request for paras with the amount budgeted for the current year. Increases or decreases not accompanied by the Paraprofessional Request Form will be removed by the Business Office.

MAINTENANCE PROGRAMS

Mr. Parrott and Mr. Ganges will be responsible for preparing the maintenance and custodial budgets. They will be required to meet with you and discuss your needs. Mr. Parrott will be setting up a meeting with all principals to discuss the maintenance and capital improvement programs and custodial equipment needs. Please note that before any maintenance work is included in the budget, approval must be obtained from the principal, Mr. Parrott, and the Superintendent. Mr. Parrott will develop the amounts necessary to maintain day-to-day operations on his set of forms. All approved work projects of over \$500 will be budgeted directly by the cost center where the work will be done. All work costing \$15,000 or more will go into the capital nonrecurring budget. Mr. Parrott will prioritize your requests and submit them.

Please use object numbers, list enclosed, for all materials/supplies for custodial and maintenance personnel and enclosed list for all work to be subcontracted.

The following procedures will be used in establishing the Capital Budget:

- Projects that cost more than \$15,000 will be budgeted into this program.
- Breakdowns within the program will identify the building where the project(s) will be undertaken. In addition, you must identify each project by:
 - Object Code: type of work involved (e.g. plumbing, roofing, boilers, etc.).

LIBRARY/MEDIA EQUIPMENT AND SUPPLIES

All requests for additional and replacement equipment and media supplies will be ordered by each cost center.

SALARY INFORMATION

Salary Accounts

If union contracts have not been finalized by the budget due date, estimates will be made by the Director of Business and Finance for the contract salary settlement and translated to each individual employee. These funds will be added to the contingency account. Union contracts are available at www.vernonschools.com.

Salary increases for coaches will be determined by Mr. Phelps. He will estimate on his budget request forms the salaries for 2010-2011, based upon language in the teachers' contract.

All salaried accounts, with the exception of coaches and employees' curriculum improvement salaries, will be filled in by the Business Office.

Paraprofessional requests will be prepared by each principal or department head using the Paraprofessional Request Form. Use this form if you want to add paraprofessionals or add additional hours to existing paraprofessionals and include justification and rationale. List the new paraprofessional positions separate from the existing approved paraprofessionals on the form.

All Other Personnel

The Business Office will complete the section of each budget for salaries for teachers and non-certified personnel by program for high school, middle school, all elementary schools, and central cost centers. If contracts are not settled, any amounts reserved for salary increases will be budgeted in the contingency account.

DEFINITION OF EQUIPMENT

Please note that replacement of equipment is a separate account from new equipment and instructional equipment is different from non-instructional. Please give the principal complete specifications for the new item being requested and the item to be replaced. Disposition of the item to be replaced should also be noted - trade-in, scrap, or continued usage. Please make sure that equipment does not get on the same request with supplies. Instructional equipment refers to any equipment used in any phase of the educational process (e.g., file cabinets, tables, desks, etc.).

For your information, we repeat the definition of equipment as stated in the booklet *Financial Accounting for Local and State School Systems - Handbook II Revised 1979*:

- Total value of at least \$200
- Retains its original shape and appearance with use
- Not consumed in a period of less than one year.

Please include a rationale for each item of equipment requested. The Board of Education, in many cases, reviews each item of equipment requested and requires the establishment of a definite need before approving its inclusion in the budget. After approval by the Board and Town Meetings, authorization extends to the approved item of equipment. Please separate instructional equipment from non-instructional equipment and new equipment from replacement equipment.

BUDGET CUTS AND CAPITAL BUDGET

Items suggested for the capital budget will be reviewed by the Superintendent and the person in charge of each cost center. Specific items will be discussed and cuts made where necessary.

Level adjustments and cuts may be made at any time by one or more of several governmental bodies having budget authority. After the Town meeting in April, and assuming the adoption of an education budget, purchase order requests can be prepared to the extent of your budget for all items other than capital items.

SUMMARY

In these instructions we have attempted to cover all areas of budget preparation. We will be glad to help clarify some of the questions you may have as program coordinators and principals. The Central Administration will meet with your staff to assist in preparing any and all forms required under these procedures.

Please be careful in preparing your budget so we can avoid errors. If you are in doubt about how to handle a particular situation, please call Stan Karasinski at 870-6000 Ext. 123.

Submit your entire budget for your cost center all at once without duplication. Coordinators and special education for individual cost centers must work together to present ONE SINGLE request for each program number. In the schools that do delegate the budgeting of their programs, it is the principal's responsibility to reassemble the total cost center before sending it to the Business Office.

ACCOUNT NUMBERS

Fund Number

Location in account code

X-XX-XX-XXX-XXXXX

Code for fund will always be 9

Cost Centers

Location in account code

X-XX-XX-XXX-XXXXX

<u>School Code</u>	<u>Principals/Directors</u>	<u>Cost Center</u>
01	Mr. Baim	Rockville High School
02	Dr. Katz	Vernon Center Middle School
04	Dr. Possell	Maple Street School
05	Mrs. DeLoreto	Northeast School
06	Mr. Wlodarczyk	Skinner Road School
08	Mrs. Myslinski	Center Road School
09	Mr. Testa	Lake Street School
10	Mrs. Buell	Talcottville School
12	Mr. Mandell	Continuing Education
13	Mr. Paskiewicz	Central Administration
14	Mr. Parrott	Maintenance and Custodial
15	Mrs. Buell	Special Education Systemwide
17	Mrs. Buell	St. Joseph's

Programs

Location in account code

X-XX-XX-XXX-XXXXX

Program costs are our major classification for presenting the budget to the appropriate officials. Budgets are more meaningful and easier to explain in program form because they are stated in terms of pupil-teacher programs and related to ongoing school activities. They become output-oriented in program form rather than input- or resource-oriented. Programs are related to final outcomes or what we want to see going on in the classroom. Only by combining various resources such as salaries, supplies, equipment, etc., can we offer these programs. The following listings include the program format classified by "type of program" under broad functional classifications and a sequential listing of each program to be used in the new budget.

PROGRAMS

Regular Education

<u>Program</u>	<u>Program Manager</u>
21 Art	Jill Goldberg
24 Health Education	Steven Phelps
26 Family and Consumer Sciences	Gerald Griffin
27 Technology Education	Gerald Griffin
29 Music	Jill Goldberg
30 Reading	Judy Latonie
31 Career Education	Gerald Griffin
32 Language Arts	Judy Latonie
33 English as a Second Language	Judy Latonie
34 Library/Media	Judy Latonie
35 Mathematics	Christopher Ozmun
38 World Languages	Jaya Vijayasekar
39 Business Education	Gerald Griffin
44 Science	Christopher Ozmun
45 Social Studies	Judy Latonie
54 Agricultural Education	Gerald Griffin
56 Intramural Sports	Steven Phelps
57 Physical Education	Steven Phelps
58 Continuing Education	Carl Mandell
59 Testing Instruction	Gerald Griffin
60 Computer Sciences	Barry Grant
62 Vocational Education	Gerald Griffin
63 Alternative Education	Eric Baim/Beth Katz
66 Consumer Education	Gerald Griffin

Special Education

<u>Program</u>	<u>Program Manager</u>
40 Preschool	Patricia Buell
41 School Psychologists	Patricia Buell
42 Physically Handicapped	Patricia Buell
46 Social Workers	Patricia Buell
47 Special Education General	Patricia Buell
48 Speech and Hearing	Patricia Buell
49 Special Education Transportation	Betty King
95 Summer School Special Education	Patricia Buell

PROGRAMS

School Support

<u>Program</u>	<u>Program Manager</u>
22 Guidance	Patricia Buell
23 Health Services	Sue Beirn
25 General – All Schools	School Principals

Plant Operations

<u>Program</u>	<u>Program Manager</u>
20 Energy	Stanley Karasinski
37 Building Maintenance	Richard Parrott
50 Cleaning of Buildings	Richard Parrott
53 Utilities	Stanley Karasinski

Central Office

<u>Program</u>	<u>Program Manager</u>
17 Capital Reserve	Stanley Karasinski
18 Contingency	Stanley Karasinski
19 Fringe Benefits	Stanley Karasinski
28 Insurance	Stanley Karasinski
36 Board of Education	Richard Paskiewicz
43 Business Office	Stanley Karasinski
51 Superintendent's Office	Richard Paskiewicz
52 Student Transportation	Betty King
61 Substitute Calling Service	Stanley Karasinski
64 Curriculum Development	Deborah Murasso
65 Data Processing	Arthur Beirn
67 Central Supply	Stanley Karasinski
93 Early Childhood Education and Special Programs	Sally Sherman
99 Grants Management	Gerald Griffin

PROGRAMS

Sports

<u>Program</u>	<u>Program Manager</u>
69 Interscholastic Sports General Account	Steven Phelps
70 Interscholastic Football	Steven Phelps
71 Interscholastic Soccer Boys	Steven Phelps
72 Interscholastic Cross Country	Steven Phelps
73 Interscholastic Basketball Boys	Steven Phelps
74 Interscholastic Ice Hockey	Steven Phelps
75 Interscholastic Indoor Track	Steven Phelps
76 Interscholastic Wrestling	Steven Phelps
77 Interscholastic Baseball	Steven Phelps
78 Interscholastic Track Boys	Steven Phelps
79 Interscholastic Tennis Boys	Steven Phelps
80 Interscholastic Golf	Steven Phelps
81 Interscholastic Cheerleaders	Steven Phelps
82 Interscholastic Dance Team	Steven Phelps
83 Interscholastic Girls Volleyball	Steven Phelps
84 Interscholastic Boys Volleyball	Steven Phelps
85 Interscholastic Gymnastics	Steven Phelps
86 Interscholastic Softball	Steven Phelps
87 Interscholastic Tennis Girls	Steven Phelps
88 Interscholastic Soccer Girls	Steven Phelps
89 Interscholastic Track Girls	Steven Phelps
90 Interscholastic Basketball Girls	Steven Phelps
91 Interscholastic Lacrosse	Steven Phelps

FUNCTION CODES/ORG

Function Codes

Position in Code

x-xx-xx-xxx-xxxxx

Functions refer to the action a person takes or the purpose for which a thing exists or is used. Data are published by the State and Connecticut Public Expenditures Council showing comparisons by totals and per pupil expenditures between school districts by function.

100	Regular Instruction
120	Special Education Instruction
130	Continuing Education
200	Special Education Tuition
211	Social Workers
212	Guidance
213	Health Services
214	School Psychologists
215	Speech and Hearing
221	Employee Travel/Conferences
222	Library Services
225	Curriculum Development
230	Superintendent's Office
231	Board of Education
240	General Office Schools
250	Business Office
260	Capital Reserve
261	Custodial/Maintenance & Utilities
270	Transportation/Field Trips
280	Substitute Calling
284	Data Processing Support
290	Fringe Benefits/Insurance
320	Student Activities/Coaches
700	Reserve for Negotiations

Org

The first eight digits of the account number combine to form the Org [Fund (1 digit), Cost Center (2), Program (2), Function (3)]. A hyphen follows the Org and the five-digit object completes the account number.

OBJECT CODES

Object Codes

Position in Code
X-XX-XX-XXX-XXXXX

Object means the service or commodity obtained as the result of a specific expenditure. Broad categories are subdivided to obtain more detailed information about objects of expenditures. Each program within each cost center is coded by objects.

OBJECT	SALARIES
51060	Longevity
51111	General Control
51112	Principals and Supervisors
51113	Classroom Teachers
51114	Special Education Personnel
51115	Coordinators/Facility Managers
51116	Department Heads
51117	Coaching
51118	Social Workers
51119	School Psychologists
51120	Guidance Counselors
51121	Student Activity Salary/Stipend
51122	Travel Supplement
51123	Salary Non-Affiliated
51124	Hourly Non-Affiliated
51125	Library/Media Managers/Library Assistants
51126	Secretaries
51127	Nurses
51128	Custodial/Maintenance
51129	Non-certified General Control
51131	Certified Personnel Add'l Work Day
51132	Custodial/Maintenance Overtime
51133	Secretarial Overtime
51134	Non-certified Overtime
51135	School Use—Custodial Wages
51136	Annuity—Board of Education
51137	In Lieu of Medical Insurance
51139	Non-Certified Proctors
51140	Grant ABE Supervisor

OBJECT CODES

OBJECT SALARIES (continued)

51151	Paraprofessionals
51152	Substitute Teachers
51153	Tutors
51154	Substitute Nurses
51156	Curriculum Development
51157	Clerical
51158	Temp/Sub Custodial Salary
51159	Temporary Salaries
51169	Security Guard

SEVERANCE/EARLY RETIREMENT

51271	Severance Pay: Teachers RHS
51272	Severance Pay: Teachers VCMS
51273	Severance Pay: Teachers Elementary
51274	Severance Pay: Teachers Special Education
51275	Severance Pay: Administrators
51276	Severance Pay: Secretarial Districtwide
51277	Severance Pay: Nurses
51278	Severance Pay: Custodial/Maintenance Districtwide
51281	Early Retirement Instruction
51282	Early Retirement Special Education

BENEFITS

52132	Life Insurance
52172	Medical Insurance
52173	Medical Claim Payments
52174	Dental Insurance
52175	Prescription Drugs
52179	Medicare Payroll Tax
52220	Social Security Payroll Tax
52221	Retired Custodial/Maintenance Medicare
52320	Educational Allowance
52500	Unemployment Compensation
52600	Workers' Compensation
52860	Long Term Disability
52919	Town Pension

OBJECT CODES

OBJECT	CONTRACTS
53040	Data Processing Services
53070	Engineering Fees
53090	Custodial Fees
53321	Instructional Services
53322	Instructional Program Improvements
53323	Pupil Services
53332	Board of Education Legal Services
53339	Other Professional and Technical Services
53800	Other Fees

UTILITIES

54110	Utility Service—Electric
54120	Utility Service--Natural Gas
54130	Utility Service—Water
54140	Utility Service—Sewer
54190	Utility Service—Other

RENTAL

54200	Cleaning Services
54450	Rental of Equipment/Vehicle
54460	Rental of Buildings

GENERAL

54217	Disposal – Hazardous Waste
54320	Machinery and Equipment Repairs
54322	Hardware Maintenance
54324	Software Maintenance
54350	Repair Non-instructional Equipment
54351	Repair Instructional Equipment
54390	Other Repairs/Maintenance
54999	Other Purchased Property Service
55010	Mileage
55020	Employee travel

OBJECT CODES

OBJECT	GENERAL (continued)
55210	General Liability Insurance
55212	Audits Workers' Compensation
55219	Interscholastic Insurance Premium Payments
55222	Transportation Liability Insurance
55246	Reimbursement Private Agencies
55270	Risk Management Agency Fee
55310	Telephone Service and Data Line
55330	Communications
55400	Advertising
55500	Printing and Binding
55650	Conference Fees and Membership
55651	NEASC Accreditation
55660	Subscriptions and Manuals
55710	Medical Services
55800	LEA Tuition in LEA Boundaries
55810	Tuition to Other LEA
55820	Tuition Non-public School No Contract
55911	Contracted Service Buses
55912	Contracted Service Vans/Lift Bus
55913	Contracted Service Vo-Tech Buses
55914	Noontime Buses and Vans
55915	Extra Mileage
55920	Field and Athletic Trips
55999	Other Purchased Services

MAINTENANCE CONTRACT REPAIR

54800	Lumber and Wood Repairs
54802	Roof Repairs
54804	Asbestos Removal
54806	Contracted Masonry
54808	Contracted Painting
54810	Boiler and Heating Repairs
54812	Thermostat and Controls Repairs
54813	Air Conditioning Repairs
54814	Energy Management System Repairs
54816	Fire Safety System Repairs
54818	Security Alarm System Repairs
54830	Intercom System Repairs
54832	Clock Repairs

OBJECT CODES

OBJECT MAINTENANCE CONTRACT REPAIR (continued)

54840	Window Covering Repairs
54841	Glass and Putty Repairs
54842	Floor and Tile Repairs
54843	Carpet Installation
54844	Ceiling Repairs
54850	Whiteboard Resurfacing
54852	Stage Curtain and Drape Repairs
54856	Cabinet and Counter Repairs
54890	Miscellaneous Building and Ground Repairs
57100	Land Improvement Repairs
57220	Heating System Repairs
57230	Plumbing System Repairs

CUSTODIAL/MAINTENANCE SUPPLIES

56130	Custodial Supplies
56134	Glass and Putty Supplies
56135	Window Covering Supplies
56136	Ceiling Supplies
56137	Floor and Tile Supplies
56138	Ventilation Supplies
56139	Blackboard Supplies
56140	Painting Supplies
56141	Plumbing Supplies
56142	Electrical Supplies
56144	Lumber and Wood Supplies
56145	Clock Supplies
56146	Intercom Supplies
56147	Thermostat and Control Supplies
56148	Boiler and Heating Supplies
56149	Asbestos Removal Supplies
56150	Cabinet and Counter Supplies
56151	Glides and Caster Supplies
56152	Air Filter Supplies
56154	Air Conditioning Supplies
56160	Hand Tool Supplies
56161	Small Hardware Supplies
56170	Communication Supplies

OBJECT CODES

OBJECT	CUSTODIAL/MAINTENANCE SUPPLIES (continued)
56175	TV Antenna and Cable Supplies
56180	Landscaping Supplies
56183	Chemical Treatment Supplies
56199	Miscellaneous Building and Ground Supplies
56712	Masonry Supplies
56910	Fire Safety System Supplies
56912	Security Alarm System Supplies

FUEL

56252	Heating Oil #2
56260	Automotive Fuel Gasoline
56261	Automotive Fuel Diesel
56262	Propane Gas

SUPPLIES

56410	Textbooks
56420	Library Books and Periodicals
56430	New Textbook Adoptions
56440	Instructional Supplies
56450	Other New Curriculum Supplies
56712	Masonry Supplies
56900	Other Supplies and Materials

COPIER

54332	Copier Maintenance
54490	Copier Rental/Lease

COMPUTER

55340	Internet Access
56050	Computer Supplies
57710	New Computer Equipment
57712	Replace Computer Equipment
57720	Computer Software

OBJECT CODES

EQUIPMENT

57850	New Instructional Equipment
57852	Replace Instructional Equipment
57854	Non-instructional Equipment
57856	Replace Non-instructional Equipment
57920	Capital Improvements
58400	Reserve for Negotiations