

User Guide

The 2018-2019 budget binders are organized in specific categories, meant to target areas of interest for the reader. The following are general directions to guide the reader through the binder.

User Guide:

- *General Fund Proposed Budget Report Overview*
 - A sample report has been marked in red to distinguish and define various portions of the document which will assist the reader in familiarizing them self with the format and content.
- *Account Structure Reference*
 - The Avon Public Schools chart of accounts is built using four numeric elements, Fund, Location, Program/Function and Object. The Account Structure Reference defines the order in which these elements appear and the length of characters for each element.
- *Account Element Definitions – Program / Function Codes*
 - The Program / Function code definitions have been provided in their entirety for the reader's reference. These codes are based on standards provided by the U.S. Department of Education as detailed in the publication Financial Accounting for Local and State School Systems: 2009 Edition.
- *Account Element Definitions – Object Codes*
 - The Object code definitions have been provided in their entirety for the reader's reference. These codes are also based on standards provided by the U.S. Department of Education as detailed in the publication Financial Accounting for Local and State School Systems: 2009 Edition.

Section IV Budget:

Section IV provides a line by line detail report depicting 2015-2016 through 2018-2019 budgets. The following two subsections, Budget Summary and Budget Drivers, display high level analysis of the Superintendent's Proposed Budget 2018-2019, including graphic illustrations.

Section V Schools and Programs & Section VI District Wide Operations:

Section V and VI identify individual schools, departments and major cost categories. Each of the subsections begins with a summary narrative, incorporating references such as enrollment, staffing and 2018-2019 budget enhancements. Subsequent to the narratives, a budget report will detail relevant account codes, three years of budget data, the dollar increase and percent increase for each line item. These reports will subtotal Program/Function, Object and finally Grand Total by Location. For a more in depth understanding, the Reader is encouraged to review the Account Structure Reference found on page 5 in addition to both the Program / Function and Object Code definitions located between pages 6 through 12. Please be aware, due to the account structure implemented in 2012-2013, some accounts may appear in more than one report.

Additionally, the subsections for Avon High School and Avon Middle School include listings of Co-Curricular Stipends and Enrollments over a three year period after their respective General Fund Proposed Budget reports. The Athletics subsection incorporates a Pay to Participate three year analysis as well as the four year Uniform Replacement Cycle. Within the Technology subsection, an Inventory Summary detailing various types of equipment, total numbers and locations is found following the budget report.

Appendix:

An Appendix has been added to the Superintendent's Proposed Budget binder. Three subsections incorporate various financial reports, staffing information and enrollment.

Avon Public Schools

General Fund Proposed Budget 2018-2019

Fiscal Year: 2017-2018

Print accounts with zero balance Round to whole dollars Account on new page
 Exclude inactive accounts with zero balance

From Date: 11/1/2017

To Date: 11/30/2017

Definition: FY 2018-19 Superintendent's Proposed Budget

Account	Description	FY 2016-17 Budget	FY 2016-17 YTD Expenditure	FY 2017-18 Budget	FY 2018-19 Proposed Budget	Dollar Variance	Percent Variance
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5.

Account code description.

1.	01.7.1405.560	Tuition/Adult Education/CO	\$21,168.30	\$22,374.00	\$22,900.00	\$23,472.50	\$572.50	2.50
	Prog/Func: Adult Education - 1405		\$21,168.30	\$22,374.00	\$22,900.00	\$23,472.50	\$572.50	2.50
	01.8.1196.560	Tuition/Magnet School/DW	\$285,210.00	\$260,820.00	\$285,210.00	\$292,340.25	\$7,130.25	2.50
2.	Prog/Func: Magnet Schools - 1196		\$285,210.00	\$260,820.00	\$285,210.00	\$292,340.25	\$7,130.25	2.50
	01.8.1200.560	Tuition/SPED Summer Prog/IC	\$41,000.00	\$41,000.00	\$41,000.00	\$41,000.00	\$0.00	0.00
	Prog/Func: Special Education - 1200		\$41,000.00	\$41,000.00	\$41,000.00	\$41,000.00	\$0.00	0.00
3.	Obj: Tuition/Reg Ed - 560		\$347,378.30	\$324,194.00	\$349,110.00	\$356,812.75	\$7,702.75	2.21
	01.8.1100.564	Tuition Non Public/Reg Educa	\$0.00	\$31,637.97	\$0.00	\$0.00	\$0.00	0.00
	Prog/Func: Instruction - 1100		\$0.00	\$31,637.97	\$0.00	\$0.00	\$0.00	0.00
	01.8.1200.564	Tuition Non Public/Special Ed	\$2,732,963.47	\$3,000,491.94	\$2,834,879.39	\$2,670,003.21	(\$164,876.18)	(5.82)
	Prog/Func: Special Education - 1200		\$2,732,963.47	\$3,000,491.94	\$2,834,879.39	\$2,670,003.21	(\$164,876.18)	(5.82)
	Obj: Tuition/ Non Public - 564		\$2,732,963.47	\$3,032,129.91	\$2,834,879.39	\$2,670,003.21	(\$164,876.18)	(5.82)
	Fund: General Fund - 01		\$3,080,341.77	\$3,356,323.91	\$3,183,989.39	\$3,026,815.96	(\$157,173.43)	(4.94)
4.	Grand Total:		\$3,080,341.77	\$3,356,323.91	\$3,183,989.39	\$3,026,815.96	(\$157,173.43)	(4.94)

End of Report

1. Account Number
2. Subtotal by Program / Function Code
3. Subtotal by Object Code
4. Grand Total for General Fund Proposed Budget 2018-2019 by Location
5. Superintendent's Proposed Budget 2018-2019

Avon Public Schools

Account Structure Reference

Fund	Location	Program / Function	Object
xx	x	xxxx	xxx

First Element

Fund Code	Description
01	General Fund
02	Clearing Account
04	Food Service
05	Internal Service Fund
07	Facility / Community Use Fund
49-72	Federal / State / Other Grant Funds
90	Prior Year Encumbrances

Second Element

Location Code	Description
1	Avon High School
2	Avon Middle School
3	Roaring Brook School
4	Avon Preschool
5	Thompson Brook School
6	Pine Grove School
7	Central Office
8	District Wide
9	TBD

Fourth Element

Object Code	Description	Definition	Example
100	Salaries	Employee only payments / payroll.	Teacher Salary/Overtime
200	Employee Benefits	Benefits to employees.	Health/Dental/Life Insurance
300	Purchased Professional & Technical Services	Services provided by contractors.	Consultant/Legal Fees
400	Property Services	Services to maintain property.	Snow removal/Repairs/Copier Leases
500	Other Purchased Services	Services provided by contractors.	Transportation/Telephone/Printing/Travel
600	General Supplies & Utilities	Consumable items.	Textbooks/Inst Supplies/Building Utilities
700	Equipment	Permanent fixtures, non-consumable.	Furniture/Machinery/Vehicles
800	Fees & Memberships	Misc goods or services.	Professional Organization Fees

Avon Public Schools
Account Element Definitions
Program / Function (Third Element)

Element Type	Program / Function Code	Description
Program / Function	1100	Instruction
Program / Function	1101	Reading
Program / Function	1102	Science
Program / Function	1103	Mathematics
Program / Function	1104	Language Arts
Program / Function	1105	Social Studies
Program / Function	1106	Music
Program / Function	1107	Tech Education
Program / Function	1108	Consumer/Family
Program / Function	1109	Art
Program / Function	1110	Business Education
Program / Function	1111	World Languages
Program / Function	1112	Wellness Education
Program / Function	1113	Computer Science
Program / Function	1114	Enrichment/Cultural
Program / Function	1115	Health Education
Program / Function	1116	Theater Arts
Program / Function	1117	Internship Program
Program / Function	1120	Substitutes
Program / Function	1128	Alternative Learning (ALP)
Program / Function	1144	Computer Equipment
Program / Function	1152	Valley Alternative Learning Acad (VAA)
Program / Function	1183	Saturday School
Program / Function	1185	504 Programs
Program / Function	1186	Virtual High School
Program / Function	1187	English Lang Learners (ELL)
Program / Function	1188	SRBI

Program / Function	1196	Magnet Schools
Program / Function	1198	Ext Day Kindergarten
Program / Function	1200	Special Education
Program / Function	1205	Sign Language
Program / Function	1210	STEP Program
Program / Function	1220	Avon Pre-School
Program / Function	1241	ASARP
Program / Function	1245	MARC
Program / Function	1302	Interscholastic Athletics
Program / Function	1304	Unified Sports
Program / Function	1306	Intramurals
Program / Function	1308	Co-Curricular Activities
Program / Function	1400	Summer School
Program / Function	1405	Adult Education
Program / Function	2110	Social Work
Program / Function	2120	Guidance
Program / Function	2121	Guidance Extra Days
Program / Function	2130	Health
Program / Function	2140	Psychologist
Program / Function	2150	Speech & Hearing
Program / Function	2160	Occupational & Physical Therapy
Program / Function	2200	Grant Support Services
Program / Function	2210	Professional Development
Program / Function	2212	Curriculum Development
Program / Function	2220	Library Media
Program / Function	2230	Instruction Related Technology
Program / Function	2240	Student Testing
Program / Function	2310	Board Of Education
Program / Function	2320	Central Administration
Program / Function	2400	Schools
Program / Function	2490	Student Graduation
Program / Function	2500	Central Services

Program / Function	2510	Business Services
Program / Function	2540	Planning, Research, Develop, Evaluation Services
Program / Function	2570	Personnel Services
Program / Function	2580	Information Technology
Program / Function	2600	Plant Operations
Program / Function	2601	Plant Operations - Town
Program / Function	2660	Safety & Security
Program / Function	2700	Transportation
Program / Function	2701	Transportation Fuel
Program / Function	2730	Vehicle Servicing and Maintenance
Program / Function	2790	Transportation Other
Program / Function	2900	Employee Benefits
Program / Function	2999	Health Insurance Stop Loss
Program / Function	3100	Food Services
Program / Function	8000	Student Activities Expense
Program / Function	9991	Grant Fund
Program / Function	9994	Food Services Fund
Program / Function	9997	Facility Use Fund
Program / Function	9999	Grant-Non Public

Avon Public Schools
Account Element Definitions
Object (Fourth Element)

Element Type	Object Code	Description
Obj	100	SALARIES
Obj	110	Certified Salaries/Administrators
Obj	111	Certified Salaries/Teachers
Obj	112	Non Certified Salaries
Obj	113	Sped Nurse Salaries
Obj	114	Tutors Salaries
Obj	115	Paras Salaries
Obj	116	Transportation Aides Salaries
Obj	117	School Bus Driver
Obj	119	Other Stipends
Obj	121	Teacher Substitutes Salaries
Obj	122	Non Cert/Substitutes Salaries
Obj	123	Building Subs Salaries
Obj	130	Overtime
Obj	150	Coaching Stipends
Obj	151	Additional Comp Paid to Teachers
Obj	152	Additional Comp Paid to Aides & Asst
Obj	153	Team Stipends
Obj	154	Board Clerk Stipend
Obj	155	Webmaster Stipend
Obj	156	Light & Sound Coord Stipend
Obj	157	Performance Stipend
Obj	200	EMPLOYEE BENEFITS
Obj	210	Health Insurance
Obj	211	Administrative Fees (Health Ins)
Obj	212	Dental Plan
Obj	213	Life Insurance

Obj	214	Disability Insurance
Obj	215	Employee Assistance Program
Obj	220	Social Security
Obj	230	Retirement Payments
Obj	231	Early Retirement Incentive
Obj	232	Teachers' Retirement Buy Back
Obj	250	Tuition Reimbursement
Obj	260	Unemployment Insurance
Obj	270	Workers Compensation
Obj	280	Reimbursable Health Benefits
Obj	290	Flexible Spending Plan
Obj	292	Pension Plan-Non Cert
Obj	294	Annuities
Obj	296	Post Retirement Benefits
Obj	299	Uniforms
Obj	300	PURCHASED PROF & TECH SVCS
Obj	320	Professional Educational Services
Obj	322	In Service
Obj	323	Pupil Services
Obj	324	Field Trips
Obj	325	Parent Activities
Obj	330	Professional Development
Obj	340	Contracted Services
Obj	350	Athletic Officials
Obj	352	Other Technical Services
Obj	400	PROPERTY SVCS
Obj	411	Water/Sewer
Obj	415	Safety Maintenance
Obj	421	Disposal Services
Obj	422	Snow Removal
Obj	430	Repairs/Maintenance
Obj	431	Other Repairs

Obj	440	Rental
Obj	442	Copier Lease
Obj	500	OTHER PURCHASED SVCS
Obj	510	Transportation
Obj	511	Spec Ed In District Transport
Obj	512	Sped Ed Out Of Town Transport
Obj	513	Sped Work Experience Transport
Obj	514	Spec Ed Wheelchair Transport
Obj	515	Parents Reimb Transport
Obj	516	Field Trips
Obj	517	Late Bus/AHS/AMS
Obj	518	Interscholastic Sports Transportation
Obj	520	Property Insurance
Obj	521	Prof/Umbrella Liability/Trip Insurance
Obj	522	Auto Insurance
Obj	523	Athletic / Student Activities Insurance
Obj	530	Postage
Obj	531	Telephone
Obj	532	Telecommunications
Obj	550	Printing
Obj	560	Tuition/Reg Ed
Obj	561	Tuition Detention Ctr
Obj	564	Tuition/ Non Public
Obj	580	Travel
Obj	590	Other Purchased Services
Obj	600	General Supplies & Utilities
Obj	611	Instructional Supplies
Obj	613	Custodial Supplies
Obj	614	Maintenance Supplies
Obj	615	Safety Supplies
Obj	616	Cafeteria/Cleaning & Paper Products
Obj	617	Small Wares

Obj	620	Energy Savings
Obj	621	Natural Gas
Obj	622	Electric
Obj	626	Gasoline
Obj	630	Food Service/USDA Food & Shipping
Obj	631	Food Service/Groceries
Obj	632	Food Service/Dairy
Obj	641	Textbooks
Obj	642	Library Books
Obj	650	Technology Supplies
Obj	655	Athletic Supplies
Obj	670	Uniforms
Obj	690	Other Supplies
Obj	700	EQUIPMENT
Obj	730	Equipment
Obj	732	Vehicles
Obj	734	Technology Equipment
Obj	800	FEES & MEMBERSHIPS
Obj	890	Fees & Memberships
Obj	930	Grant/Transferred Funds
Obj	999	Special Revenue Fund