

FY2022-2023 Superintendent Budget Proposal

User Guide

The 2022-2023 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.

Budget Summary and Budget Drivers:

The Budget Summary and Budget Drivers, display high level analysis of the Superintendent's Proposed Budget FY22-23, including graphic illustrations. Following the Budget Summary Narrative is a line by line detail report depicting FY20-21 through the FY22-23 budget proposal.

Schools, Departments and Special Revenue Funds:

These sections identify individual schools, departments and major cost categories. Each of the school budgets begins with a summary narrative, incorporating references such as enrollment, staffing and 2022-2023 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 reference the Appendix for account code structure explanations. Please be aware, due to the account structure implemented in 2012-2013, some accounts may appear in more than one report.

Enrollment:

This section includes district enrollment numbers as of 10/1/21 (State reporting date) for FY21-22 as well as projections for FY22-23.

Appendix:

- *General Fund Proposed Budget Report Overview*
 - A sample report has been marked in red and highlighted to distinguish and define various portions of the document which will assist the reader in familiarizing themselves with the format and content.
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- *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 in the Appendix defines the order in which these elements appear and the length of character of each element.

- *Account Element Definitions – Program/Function Codes*
 - The Program/Function code definitions have been provided in the appendix in their entirety for the readers' 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.

- *Account Element Definitions – Object Codes*
 - The Object code definitions have been provided in the appendix in their entirety for the readers' 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.

Definitions:

- *Funds*
 - General Fund – (01)
 - Appropriated funds from Town
 - Majority of funding is tax payer revenue
 - Nutrition Services – (04)
 - Self-funded revenue producing program
 - Provides breakfast and lunch at all schools
 - Facility Use Fund – (07)
 - Special Revenue fund
 - Community rental of school buildings
 - Technology Protection Plan Fund – (34)
 - Special Revenue Fund
 - Used to repair or replace student Chromebooks for participating families

- *Fiscal Years*
 - Each fiscal year begins on July 1st and ends on June 30th
 - General fund appropriated expenditures must be made by the June 30th each year

- Budget Terms
 - Adopted – the line item budget voted and adopted by the BOE and Town
 - Expended - actual line items expended in the fiscal year

Avon Public Schools

Sample

PGS - FY 22-23 Proposed Budget

Fiscal Year: 2021-2022

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

Exclude inactive accounts with zero balance

From Date: 1/1/2022

To Date: 1/31/2022

Definition: Superintendent Proposed

Account Code Description

Account	Description	FY22-23	FY21-22 Adopted	FY20-21 Adopted	FY20-21 Expended	FY19-20 Adopted	4. Difference	5. Percent Diff
1. 01.6.1308.890	Fees & Memberships/Student	\$200.00	\$320.00	\$210.00	\$0.00	\$100.00	(\$120.00)	(37.50)
	Column: [FY22-23]	Budget	FTE	Position Desc.				
	Description: Choral Festival Registration	\$150.00						
	Description: Lunch for chaperones, Choral festival	\$50.00						
2. Column Total:		\$200.00						
01.6.2210.890	Fees & Memberships/Prof Me	\$934.00	\$1,000.00	\$999.00	\$200.00	\$999.00	(\$66.00)	(6.60)
	Column: [FY22-23]	Budget	FTE	Position Desc.				
	Description: ASCD - Amy	\$259.00		ASCD				
	Description: CAEA/NAEA Membership Cohen	\$100.00		NAEA				
	Description: CASS Membership Amy Borio	\$200.00		CASS				
	Description: CMEA Membership Melanie John	\$140.00		CMEA				
	Description: NAESP Amy Borio Annual Membership	\$235.00		NAESP				
	Column Total:	\$934.00						
3. Grand Total:		\$98,363.65	\$93,777.78	\$101,202.80	\$118,281.70	\$125,341.39	\$4,585.87	4.89

End of Report

- 1. Account Number
- 2. Subtotal by Program/ Function Code
- 3. Grand total for General Fund Proposed FY2022-2023 Budget by Location
- 4. Dollar difference between FY2021-2022 Adopted Budget & FY2022-2023 Proposed Budget
- 5. Percentage (%) difference between FY2021-2022 Adopted Budget & FY2022-2023 Proposed Budget