

# **Galway Central School District**

## **School Budget Development Guidelines Handbook**

**2020-2021  
School Fiscal Year**

**GALWAY CENTRAL SCHOOL DISTRICT**  
**SCHOOL BUDGET GUIDELINES HANDBOOK FOR 2019-2020**

**Message about the Budgeting Process**

Effective budget development and management are the foundations upon which sound, responsible educational programming must be built. This handbook is designed to assist Galway Central School District administrators and supervisors who have budget development responsibilities to carry out their assignments.

Throughout the budget development process, reflect on the goals for school improvement and Board of Education priorities as you develop your requests.

View your own areas of responsibility objectively, in the total school district context. Apply solid standards as we develop, evaluate and present our budget requests. If we all anticipate the legitimate questions that will be asked about a proposal, we can make sure that we have the answers, and that they are presented appropriately.

Remember that in budget planning, numbers alone are not sufficient. Dollar amounts must be supported by information of background data, trends, comparisons, priorities, alternatives and consequences. We must be able to give the Board members and the voters the information they will need to make decisions. At any time during the budget planning process, prior to it being finalized for adoption, any new information that may have a budgetary impact must be forwarded promptly to the responsible individual.

Recognize that our aspirations, no matter how valid and presented, may not be completely attainable in the light of economic and political reality. We must be prepared with carefully considered alternatives if we are faced with the necessity of reducing our original proposals.

We can save time and minimize the difficulty and frustration of the budget development process if we all:

- A. Become completely familiar with the contents of this booklet.
- B. Carefully follow the procedures and observe the stated deadlines.
- C. Help improve the budget planning process by:
  - 1. Asking questions about any portion of this material that may be unclear.
  - 2. Making suggestions regarding possible ways to improve the total budget development process.
- D. View budget planning as a continuous process and recognize that any budget is going to represent a compromise between the ideal and the real.

- E. Develop your own budget development calendar so that you have time for necessary involvement of others, data gathering, thinking and writing, while meeting the District budget calendar deadlines.
- F. Keep an active budget planning folder or notebook and file budget-related ideas and data as they are encountered.
- G. Strive to solve problems by more efficient use of existing resources.
- H. Make sure that the budget material submitted is complete, accurate and fully documented.

Thank you for your time and effort in assisting to build the preliminary 2019-2020 school district budget.

Sincerely,

Brita M. Donovan  
Superintendent of Schools

Robert W. Bonaker  
Interim Business Administrator

## OBJECTIVES OF THE BUDGET PROCESS:

The objectives of the school budget planning process include the following:

1. To provide resources to continue the provision of quality instruction to Galway Central School District students.
2. To develop a school budget that aligns with district educational priorities, the mission statement and district goals.
3. To involve appropriate staff in the budgeting process.
4. To maintain accountability in planning, monitoring and evaluation of results in the allocation of education resources.
5. To reflect the anticipated costs of meeting the identified requirements of students.
6. To develop a balanced budget in accordance with generally accepted accounting principles.

## BUDGET PRIORITIES:

1. To provide a school system that prepares staff to meet the evolving needs of students in each building and to enable staff to improve the teaching/learning process.
2. To improve the academic performance of all students.
3. To address special pupil needs through the appropriate allocation of district resources.
4. To continue to upgrade technology in instructional programs.
5. To encourage and support districtwide efforts for the provision of services to students.
6. To enhance the efficiency and cost-effectiveness of school operations.
7. To provide for academic and social services for all school students.
8. To provide for community involvement in school operations and use of school facilities.
9. To provide a safe and secure school environment for students and staff.

**GALWAY CENTRAL SCHOOL DISTRICT**

**2020-21 BUDGET DEVELOPMENT CALENDAR**

**Activities during 2019-20 School Year**

<b><u>Time Frame</u></b>	<b><u>Task</u></b>	<b><u>Responsibility</u></b>
October 2019	Budget Planning Handbook and process reviewed	Superintendent & Business Admin.
	Meeting with Administrators to review Budget Handbook and procedures	Superintendent & Business Admin.
November 2019	Enrollment Projections reviewed with Administrators for allocations for instructional materials	Superintendent & Business Admin.
	Program Goals, Instructional Needs submitted to Superintendent	Administrators
December 2019	Support Staff Personnel requests, with rationale, submitted to Business Administrator	Administrators & Department Supervisors
	Staffing, Supplies, Equipment and other Expenses for Operations & Maintenance and Transportation submitted to Business Admin.	Director of Facilities & Transportation Director
	Special Maintenance needs submitted to Business Admin. (Routine summer projects, with no budget impact, can be identified up until mid-April.)	Administrators
	Instructional Staffing requests, with rationale, submitted to Superintendent	Administrators
	Instructional Equipment requests submitted to Business Administrator	Administrators
January 2020	Supplies, Conferences, and Other Expenses requests submitted to Business Administrator	Administrators

**GALWAY CENTRAL SCHOOL DISTRICT**

**2020-21 BUDGET DEVELOPMENT CALENDAR**

**Activities during 2019-20 School Year**

<b><u>Time Frame</u></b>	<b><u>Task</u></b>	<b><u>Responsibility</u></b>
January 2020	Analysis of revenue projections and budget requests to assemble Preliminary Budget	Superintendent & Business Admin.
	Internal meetings with admin. to review requests and make modifications	Superintendent & Business Admin.
January 16 2020	<u>Rollover</u> Budget Scenario to Board of Education	Superintendent & Business Admin.
February 13 2020	<u>Preliminary</u> Budget presented to Board of Education	Superintendent & Business Admin.
Feb. – Apr. 2020	Review of Budget during Board budget work sessions ( <u>Tentative</u> Budget on March 5)	Board, Supt. & Business Admin.
April 9 2020	Target date for Adoption of <u>Proposed</u> Budget to be considered by voters in May	Board of Education
April 2020	Budget Newsletter written and printed	Superintendent & Business Admin.
May 5 2020	Public Hearing on <u>Proposed</u> 2020-21 Budget	Board of Education
May 2020	Budget Newsletter/Budget Notice distributed to voter households	Superintendent & Business Admin.
<b>May 19 2020</b>	<b>BUDGET VOTE BOARD MEMBER ELECTION BUS PURCHASE PROPOSITION</b>	

NOTE: Except for the May 19, 2020 date for the vote by the public, other dates are subject to change.

### BUDGET ALLOCATIONS:

All instructional budget allocations are determined on an annual basis. Allocations provide appropriate and equitable funding for instructional and support resources needed for the instructional programs available in each school.

#### Allocation Formula:

Funding is allocated to each school building based on per pupil basis following SED guidelines.

#### Zero-Based Allocations:

Funding for salaries, equipment, travel/conferences, supplies, materials, contractual services, and BOCES services are allocated on an individual line item (object of expense) basis.

#### Categorical Aid:

The District receives entitlement moneys, based on enrollment, for textbooks, library materials, and computer hardware and software. New York State provides this categorical learning materials aid on a per pupil basis. The allocation amounts are adjusted each year by a method that maximizes the District's entitlement eligibility.

#### Shared Programs and Services

If a program, activity or service is to be shared, the Principals will initiate actions required to coordinate the function. This includes, but is not limited to, the development of a plan and budget for the shared responsibility. The Principals will propose the amount of funding that each school will need for the program, activity, or service.

#### Center-Based Programs

Center-based programs for unique educational programs have been established. The allocations for students in these programs are assigned to the schools where the students are receiving the center-based instruction. The Director of Curriculum and Pupil Services will ensure that center-based special education classes do not exceed the maximum number of students permitted by SED regulations.

## EMPLOYMENT AND COMPENSATION OF EMPLOYEES:

### Guidelines:

The District shall comply with the following guidelines regarding employment and compensation of employees.

1. Only individuals who are officially appointed by the Board of Education may be employed and be compensated.
2. All employees shall be employed and compensated in accordance with approved salary schedules.
3. For the services of part-time employees, budget developers should work directly with the Business Office in calculating the correct full time equivalent (FTE) for salary appropriation purposes.
4. Compensation for extra-curricular or extra-duty assignments shall be in accordance with approved supplemental pay schedules in collective bargaining agreements.
5. The Superintendent will handle unique situations regarding employment and compensation matters not specifically addressed in these guidelines.

## FLEXIBILITY IN EXPENDITURES:

The principals and supervisors are responsible for the proper budgeting and expenditure of all appropriate resources. The responsibility includes:

1. Ensuring that adequate appropriations are available in a program's budget line item code prior to expending funds against this account.
2. Ensuring that expenditures and transfers are recorded using the proper object and program line item codes.

The principals and supervisors do have some flexibility to transfer budgeted funds in order to respond to changing program requirements. The Superintendent, following the recommendation of the Business Administrator, has the authority to approve the transfer of budgeted funds, with the following exceptions:

1. Transfers of funds into non-contingent account codes are not permitted. This means the .200, .220 and .221 equipment codes.
2. Changes to budgeted personnel positions, including a change in work hours, require the approval of the Board of Education.
3. Individuals may be employed only in positions that have been specifically established by the Board of Education.

### ADDITIONAL REVENUE:

If the District or an individual school is to receive additional revenue from state, federal, or local sources, then these funds must be properly recorded and budgeted. The principal or supervisor is responsible for notifying the Superintendent of Schools and the Business Administrator prior to accepting funds.

### BUDGET ADJUSTMENTS AND BUDGET ASSISTANCE:

Since budget allocations are based on projected revenues, some adjustments may be required. If principals or supervisors have questions or need assistance with budget or expenditure procedures and requirements, they should contact the Business Administrator.

## BUDGET CODES:

A chart of accounts, based on the New York State Uniform System of Accounts for School Districts, has been established to provide accounting and reporting detail for school budgets. This account coding system must be used in conjunction with budget development.

<b>Fund Code</b>	Single-letter codes have been established to separate the activities of different funding sources or expenditures. The following funds have been established: General (A), School Lunch (C), Special Aid (Federal Fund) (F), Capital (H), Trust (TE and TN), Agency (TA), and Debt Service (V).
<b>Function Code</b>	Four-digit function codes are used to identify the appropriate instructional or support program for budgeting and expending funds. These identify a specific administrative, support, or instructional area.
<b>Object Code</b>	Three-digit object codes are “line items” of the budget. These identify the specific use of allocated funds and are needed to provide reliable accounting of expenditures within a particular program.
<b>Location Code</b>	Two-digit location codes have been established to track expenditures by a specific school or location.
<b>Program Code</b>	Four-digit department codes have been established to identify school departments responsible for the budgeting and expenditure of school allocated funds.

EXAMPLE: A-2110-500-04-000 means: General Fund (A); Instruction (2110); Supplies (500) Elementary School (04); Grade 1 (0001).

### Function Codes:

1000 range - General Governmental Support  
2000 range - Instruction  
5000 range - Pupil Transportation  
8000 range - Community Services  
9000 range – Benefits, Debt Service and Undistributed

### Object Codes:

.120 Grades K - 6 teacher salaries  
.121 Grades K - 6 teacher salaries (other)  
.130 Grades 7 - 12 teacher salaries  
.140 Substitute teacher salaries  
.150 Teaching salaries (other) or Administrators  
.160 Instructional support employee salaries.

.200 Equipment (*Capital Asset*): Audio-visual equipment, furniture, instruments, machines or apparatus, etc. with a unit cost of \$1,000.00 or more. These are durable goods that have a useful life of over one year. (ITEM WILL BE TAGGED)

- .220 Computer Hardware (A2630 function code only) ***(Capital Asset)***: Computer components and ancillary devices that have a unit or component cost of **\$1,000.00** or more. These are durable goods that have a useful life of over one year. Purchases of these items are eligible for state aid (ITEM WILL BE TAGGED)
- .450 Supplies and Materials: Expendable items that wear out or deteriorate with use. Comparatively inexpensive items not meeting the criteria for equipment. Also.500 expense object.
- .460 Library Materials (A2610 function code only): Examples of library materials are hardcover books, paperbacks, newspapers, magazines, booklets, CDs, and associated similar media. Purchases of these items are eligible for state aid at \$6.25 per pupil.
- .465 Computer Software (A2630 function code only): Purchases of computer software are eligible for state aid at \$14.98 per pupil.
- .480 Textbooks: Items considered textbooks are hardcovers, paperbacks, consumable workbooks, manuals, and courseware or other content-based materials in an electronic format that is used as a textbook substitute. Purchases of textbooks are eligible for state aid at \$58.25 per pupil.
- .490 BOCES Services
- .600 Debt Service (Principal)
- .700 Debt Service (Interest)
- .800 Employee Benefits

## **BUDGET REQUESTS (with target return dates)**

- I. **PERSONNEL REQUESTS: December 13, 2019**
- II. **EQUIPMENT REQUESTS: December 20, 2019**  
These items must be listed in priority order.
- III. **SUPPLY REQUESTS: January 13, 2020**
  - A. General Classroom Supply budgeting will be based on per-pupil allocations. Adjustments in the preliminary determination will be made, when and if necessary, as the budget development process proceeds.
- IV. **CONFERENCES: January 13, 2020**  
All planned conference requests, administration and staff.
- V. **OTHER EXPENSES: January 20, 2020**  
Expenses for items such as association dues, Commencement, etc.
- VI. **REPAIR AND RENOVATION REQUESTS: January 20, 2020**  
For all repair and renovation requests, include routine summer projects as well as projects of greater magnitude which will require special allocation of funds.
- VII. **INSTRUCTIONAL MEDIA: January 27, 2020**
- VIII. **TEXTBOOKS: January 27, 2020**  
Budgeting for textbooks will be based primarily on the State support available through regular Textbook Aid. It will be subsequently determined regarding the maximum per-pupil allowances within the context of the aid picture. All textbook requests, for both public and non-public schools, must continue to be pooled in conformance with the law.

## Planning for 2020-2021 School Year Budget:

**Department:**

**Coordinator:**

NOTE: IF ANY CHANGES BEING RECOMMENDED HAVE A FINANCIAL IMPACT ABOVE AND BEYOND THE CURRENT 2019-20 BUDGET FOR THE DEPARTMENT, INCLUDE:

1. **A detailed accounting of the impact.**
2. **Justification for consideration of the action being recommended.**

### **Staffing**

(Include any **CHANGES** in the number of staff members or assignment of staff members being recommended):

### **Programming**

(List any recommendations for **CHANGES** in the current program offered through the department. Include recommendations for new courses, scheduling changes, etc.):

### **Facilities**

(Include any **MINOR CHANGES** in facilities necessary to implement the department's program):

**Equipment/Supplies**

(List any new equipment and/or supplies being recommended for purchase **ABOVE AND BEYOND** those **USUALLY** ordered by the department:

**NUMBER**  
**COST**

**ITEM**

**UNIT COST**

**TOTAL**

**Statements in Support of Above Requests:**

**Other Comments:**