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AB

Lamoille North Supervisory Union School Districts

Memorandum

To: All Administrators
From: Marilyn R. Frederick
Date: October 1, 2014
Subject: 2015 – 2016 Budget

Enclosed please find documents necessary to complete the input data for the FY 2016 Budget. This packet includes:

<u>ITEM</u>	<u>Page</u>
• Board Budget Criteria	2
• Budget Accounts and Budget Code Format	3
• Funds, Levels, Programs Function, Object & Project Codes	4-8
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• Budget Template	Unifund Budget Module
• Prior Year Budget & Expenditures	Unifund Budget Module
• Current Year Budget	Unifund Budget Module

In each NEW initiative budget expenditure function area entered in Infinite Vision/Budget Sense, please identify in the ACCOUNT NOTE section in the Budget module whether the package is new to the budget.

For any new expenditure code, please contact your respective Compensation & Staff Accountant for instruction.

First Draft budget packages should be inputted on Infinity/Unifund by **November 7, 2014** to the Business Office.

PROPOSED BUDGET CRITERIA FY16

The development of the 2015/2016 budget will:

1. Adhere to common parameters of :
 - Maintaining a safe environment conducive to learning.
 - Insuring new programs or services benefits clearly exceed costs.
 - Balance existing program with benefits that justify costs.
 - Supporting the four essential questions of Professional Learning Communities (PLC's)
 - What do we expect students to learn?
 - How do we know when they have it learned?
 - How do we respond when they don't learn?
 - How will we respond when it is already known by them?

2. The budget process will utilize a modified increment based budgeting approach that supports a shift from instructional based learning to inquiry based learning that continues to support:
 - Those programs required by State of VT Education Quality Standards (EQS), New Generation Science Standards (NGSS), National Facility, Transportation and Safety Standards, Association of School & College Averages for custodial & maintenance sq. footage etc... and legal contracted obligations, as well as school-based Action Plans supported and reflected in the goal areas of:
 - Goal 1: Curriculum, Assessment, and Instruction
Curriculum, instruction, assessment combined with measurable ends or targets for increased student achievements across all subgroups.
 - Goal 2: Professional Development
Essential development of skills to meet the challenges of school improvement
 - Goal 3: Affordable Resource Management
Obtain and manage resources to maximize the return on investment as measurable through student success, incorporating Act 156 requirements and recommendations (e.g. data management, SIS student info system, food service, transportation, special ed)
 - New Initiatives and Costs not presently in the budget should be identified under: ACCOUNT NOTES.

3. Assumptions should be as follows:
 - 8% Increase in Health Care Premium Costs of existing, with SIGNIFICANT increase in HealthCare participation in district based on mobility of cash buy-out staff changing to our insurance
 - 0% Overall Salary Costs Increase Until BNC recommends
 - 10% Other Insurance Costs.
 - 0% Change in Federal Funds
 - 1:5 ratio of student to device to meet Smarter Balance Assessment (SBAC) etc

EXPENDITURE ACCOUNT CODES

AAA Fund	B Level	CCCC Function	DDD Object	EEEE Project	FFF Program	GG Subject	H Acct Type
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FUND

100	General
200	Construction Building
201	Construction-Other
300	Fruit & Vegetable Grants
301	Food Service Equipment Grants
311	21st Century
318	Perkins (GMTCC only)
326	IDEAB
328	IDEAB-PreSchool
330	Equipment Grant (GMTCC only)
347	Title IV (Lamoille Union only)
349	Consolidated Federal Grant Titles (CFP)
351	Title II (Lamoille Union only)
355	School Improvement Grant
356	Reading First
360	Title V (Lamoille Union only)
363	Title IID (Lamoille Union only)
371	Tobacco Use Grant
372	BEST
376	IDEAB - ARRA
377	Consolidated Federal Grant Titles-ARRA
378	IDEAB Pre-School - ARRA
394	Adult Tech Ed Grant
395	CYFAR
396	Children's Trust Fund Grants
400	Bus Reserve
401	Capital Reserve
500	Food Service
501	Undesignated - Beyond The Bell (Johnson); Building Trades (GMTCC)
502	Yellow House - Johnson
700	Student Activity Accounts

LEVELS

0	District-Central
1	Elementary
2	Middle School
3	High School
4	GMTCC

FUNCTION

1100	Regular Education
1101	Preschool
1102	Art
1104	Band
1105	Reading/Language Arts
1108	Physical Education
1112	Music
1130	Instruction/Auxilliary
1200	Special Education
1205	EEE
1300	Vocational
1410	Athletics
1420	Co-Curricular
2120	Guidance
2130	Health
2140	Psych Services
2150	Speech
2160	Occupational Therapy
2190	Extended School Year Services
2195	Physical Therapy
2213	Staff Improvement
2220	Education Media
2222	Instructional Technology
2223	Audio/Visual Service
2225	Int/Tech Ed
2310	Board of Education
2313	District Treasurer
2315	Legal Service
2317	Audit Service
2319	Negotiation Service
2320	Superintendent's Office
2410	Principal's Office
2420	Special Education Director
2520	Business/Fiscal
2570	Personnel/HR
2600	Operations and Maintenance
2660	Safety And Security
2711	Regular Transportation
2712	Transportation - Non Resident Students
2714	Special Education Transportation
2720	Co-Curricular Transportation
2725	Athletic Transportation
2840	Technology
3100	Food Service
3200	Community Use
3900	Summer School
4000	Construction
5100	Long Term Debt
5200	Payments to State

OBJECT

100	Administrator Salaries
110	Teacher Salaries
111	Substitutes
112	Paraeducator Salaries
114	Co-Curricular Salaries
115	Tutors
116	Students
123	Administrative Assistants Salaries
124	Business Office Salaries
125	Treasurer
130	Maintenance Salaries
133	Technicians
135	Bus Driver Salaries
137	Food Service
140	Mid-Management
210	Health Insurance
220	Social Security
230	Life Insurance
240	Retirement
250	Workers Compensation
260	Unemployment Insurance
261	Catamount Health
270	Tuition Benefit
280	Dental Insurance
290	Disability Insurance
320	Mandated Conference/Workshop
322	Conference/Workshops
330	Purchased Services
331	Supervisory Union Assessment
332	Other SU Services
334	Evaluations
335	Legal
336	Deaf & Hard of Hearing
337	Audit
340	Equipment/Repair
341	Audit Assessment
345	Security Services
411	Water/Sewage
421	Garbage Removal
422	Snow Removal
424	Grounds Services
430	Repair and Maintenance
442	Rental/Lease Equipment
443	Copier Lease Payments
475	Uniform Rental
504	504 Services
510	Student Transportation

511	Other LEA
512	Independent
513	Vocational
517	Late Run
519	Field Trips
521	Property Insurance
522	Liability Insurance
524	Insurance
530	Communications
531	Postage
540	Advertising
550	Printing
560	Tuition
561	Tuition - Other VT LEAS
563	Tuition Union School
564	Tuition- NonVTLEA
566	Tuition - Private School
568	Vocational Payment State
569	Tuition - Technical Center
580	Travel
610	Instructional Supplies
611	Instructional Supplies-Bulk Order
612	General Supplies
615	Repair Supplies
616	Grounds Supplies
618	Tires
622	Electricity
623	Propane
624	Fuel Oil
626	Gasoline
627	Diesel
628	Woodchips
630	Food
640	Books
641	Periodicals
650	Audiovisual
670	Software
730	Equipment
731	Equipment >\$5000
810	Dues and Fees
830	Interest
833	Deficit Reduction
840	Contingency
890	Miscellaneous
910	Principal

PROJECT

1990-1998 Miscellaneous
2200 Consolidated Federal Programs
2226 IDEA B
2228 IDEA B -Pre School
2247 Title IV - Drug Free
2250 Title I
2260 Title V
2651 Title IIA & Class Size Reduction
2263 Title IID
2481 Medicaid
2700 Consolidated Federal Programs-
2790 EPSDT
3213 BEST
3330 Equipment Grant - GMTCC
4381 Perkins - GMTCC
5481 Medicaid
5790 Children's Trust Fund

PROGRAM

100 Regular
211 Special Education Reimbursement
212 Special Education Non-Reimbursement
214 EEE
270 Gifted & Talented
300 Voc. Tech
 301= Academic Services
 302= Architectural Engineering
 304= Automotive Technology
 306= Business Administration
 308= Construction Technology
 310= Culinary Arts
 312= Electrical Technology
 314= Forestry & Land Mgmt
 316= Health & Human Services
 318= HVAC
 320=
 322=Multimedia & Design
 324= Pre-Tech
 326= Recreational Engines
400 Co-Curricular
410 Athletic
420 Co-Curricular
600 Adult Education
900 Co-Curricular
910 Food Service
920 Summer School
990 Other Enterprise

SUBJECT

Used in Middle Level & High School only

02	Art
03	Business
05	Language/Reading
06	World Language
08	Health Instruction
09	FACS
10	Tech Ed
11	Mathmatics
12	Music
13	Science
15	Social Studies
16	Technology Education
18	Discovery Program- Lamoille Union
21	Drivers Ed
30	Other
80	Prior Year/Carryover - Revenues only

ACCOUNT TYPES

1	ASSETS
2	LIABILITIES
3	FUND BALANCE
4	REVENUES
5	EXPENSE

LAMOILLE NORTH SUPERVISORY UNION SCHOOLS
Budget Timeline for FY 16
(School Year 2015-2016)

- Administrator's Meeting (PLC, Action Plan Priorities etc) Summer/Early Fall 2014
- L.N.S.U. Board (Budget Timeline, Act 156 Decisions etc...) September 22, 2014

STEP ONE September 16-22, 2014

- Review of Budget Timeline with ADCO
- Review of Budget Timeline with LNSU

STEP TWO Early October, 2014

- Budget Development Packet to Administrators October 1, 2014
 Instruction document on input of Budget into the Accounting Software provided to Administrators with Responsibilities noted. Parameters and Criteria shared.
- Budget Building Input Groups Established October 15, 2014
 Administrators assign staff to work on budget and may include Community members, PLCs, and Students at individual district levels as desired for input at various meetings or forums.
- Budget Known New Initiatives Input to Central Office October 24, 2014
 If new initiatives are considered, administrators indicate what is necessary for new programs so Central Office can assist in explore of educational investment.

STEP THREE Mid-November, 2014

- Initial Budgets submitted by Administrators November 7, 2014
 Administrators finalize input into Budget software module for Business Office with added notes on necessary supplies, materials, equipment etc. for review and compilation into presentations.
- Input Sought from Community at Large at Board Meetings or Special Meetings

STEP FOUR November, 2014

- Initial Budget Presentations to Board for Feedback and Review November 10-21, 2014
- LNSU Budget Presentation & Possible Adoption November 25, 2014
- LNSU Budget Adoption Meeting (if necessary) TBD

STEP FIVE December, 2014

- Budget Presentations to Board for Feedback and Review December 1-20, 2014

STEP SIX January – March, 2015

- Adopt Budgets All Districts-Announce Tuition January 2-15, 2015
- Public Communication and Voted Appropriation of Budget
 Annual Reports to Towns Varies January 19-26, 2015
 Public Presentations Created January 26-Feb 6, 2015
 Vote Article Posted (2 places) by Clerks
Title 17, Sec 2641 (Not<30 days, nor>40 days)
 Annual Reports Mailed by Clerks or other Public Distribution
 Informational Meetings February-March 2, 2015
 Town Meeting & Budget Vote March 3, 2015

Primary Responsibility Areas By Function Codes

1000-1199	Principal
1200-1299	Special Education Service Plan (Business Office/Student Support)
1300-1399	Voc/Tech Director
1400-1499	Athletic Director/Principal
1600-1699	Adult Ed Coordinator/Tech Director
2120	Guidance Director/Principal
2130	Nurse/Principal
2140-2199	Special Education Service Plan (Business Office/Student Support)
2200-2299	Principal/Curriculum Director
2310	Business Manager
2320	Superintendent
2321-2399	Business Office
2400	Principal/Director
2420	Special Ed Administrator (Business Office/Student Support)
2500-2569	Business Manager
2570	HR Director
2571-2599	Business Manager
2600-2699	Facilities Director/Business Manager
2700-2713	Business Manager
2714	Special Education Service Plan (Business Office/Student Support)
2720-2725	Athletic Director/Principal
2726-2799	Business Manager
2800-2899	Technology Director/Principal/Business Manager

Primary Responsibility Areas by Object Codes

100's	Business Manager (Initial Input Only-School Based Must Review & Account for Staff)
200's	Business Manager (Initial Input Only-School Based Must Review & Account for Staff)
300's	School Based
400's	Business Manager
500's	Business Manager
600's	School Based
700's	School Based
800's	Business Manager
900's	Business Manager

NOTE: Supplemental Pays, Co-Curricular/Athletic, Extra-Duties will not be rolled over automatically. School must determine need annually and input.

EDUCATION QUALITY STANDARDS

9-12

Level: (averaged students per teacher)

K 1 2 3 4 5 6 (4th-12th) 7 9-12
 Average < 20 Average <25

School Counselor

Schools with no more than 300 students = 1 FTE/Elementary Schools with no more than 200 students = 1 FTE/Secondary Schools with >300 students=1 FTE (Prorated if LESS)

Librarian

Level: (avg. student/teacher)

9 10 11 12
 Average <25

Total All Classes/Teacher

<100

(ART/MUSIC/PE)

May Average >25
 Numbers must meet the education goals of the program/

Special Education

Schools w/< 300 students = position is approximate proportion of # of students to 300

Instructional & Administrative

Sufficient & qualified staff needed to identify & implement each individual student's "Individual Education Plan" and Section 504 plan.
 Staff should possess knowledge & skills to implement Framework or comparable standards
 Each school should use methods as staffing patterns, scheduling, distance learning, computer technology, and partnerships with higher education, businesses and human services agencies.

School Nurse

1:500
 Prorated

Infinity/Unifund Budget Input

General Ledger
Budgeting

Custom Budget Input

Budget Input Using Definition
(Use Drop Down and Select Title)

Budget Proposed Fiscal Year 14

Press Okay

(Use Drop Down and Select Account Type=Expenditures or Mask
the last Digit 5)

Press Apply Selection

The Blue Font column is what can be inputted or manipulated.
Double Click on the Expenditure you want to change
Put in Dollar Amount
Go Up to ACTIONS and Click on ACCOUNT NOTES to put in
Detail

TIPS

Mask by Function or by Object

Accessing Expense, Revenue, Budget Status or Detailed Transaction Reports on Unifund

Budget detail with notes report:

1. Log on to Unifund.
2. Double click on "General Ledger"
3. Double click on "Reports" under General Ledger
4. Double click on "General Ledger Report Writer" under Reports

In order to print or view your report(s), double click on the report you wish to view or print. This opens an "Edit General Ledger Report" box. In this box go to the top bar and click on "Actions", "Print Reports." You may not want to necessarily print the report(s), but this will allow you to view them as well.

A box titled "Print Reports" will pop up. If you are looking for a specific date range, adjust the "From Date" and "To Date".

You now have two report options: If looking at current fiscal year numbers:

1. "Print GL Report" – overview of budget and expenses or revenues
2. "Print GL Report with Budget Adjustments" – same as above with columns differentiating between voted budget and adjusted budget.
3. You can also choose to check "Include Pre Encumbrance." This will allow you to see PO's entered, but not yet approved.

If looking for next fiscal year numbers (during budgeting process)

Choose: "Print Budget Report"

"Use Budget Definition"

Choose from the drop down menu the budget report you want, ex:
Budget Fiscal Year 16.

Click on "OK."

You will see the report(s) you were looking for and now have the chance to export them to Excel, print them or simply view them.

Detailed Transactions:

1. Log on to Unfund.
2. Double click on "General Ledger"
3. Double click on "Reports" under General Ledger
4. Double click on "General Ledger Report Writer" under Reports

Follow instructions as above until you get to the "Print Reports" box.
If you are looking for a specific date range, adjust the "From Date" and "To Date."

1. Check "Print GL Report"
2. Click on Detail Level – "Maximum"

Click on "OK"

You will see the report(s) you were looking for and now have the chance to export them to Excel, print them or simply view them.

Print Reports w/Notes

General Ledger
Reports

General Ledger Report Writer

Select: Double Click

Proposed FY16 Budget Report

Actions

Print Report

(Don't touch Dates)

CLICK on Print Budget Report

CLICK on Use Budget Definition

(Use Drop-Down Menu to select Budget)

PRESS OKAY

Print Reports w/o Notes

General Ledger

Budgeting

Budget Input Definition

Select: Budget Fiscal Year 16

Double Click on it

Budget FY16 Proposed

Double Click on it

Uncheck: Print Note and Print Detail

PRESS OKAY

Reports

General Ledger Report Writer

Fiscal Year 16 Budget Report

Actions

Print Report

Print Budget Report

Use Budget Definition

Budget Fiscal Year 16 Then go back to Report Writer to print

Johnson Elementary School

Fiscal Year 14 Budget Report - Sal & Benes

Fiscal Year: 2013-2014

From Date: 10/1/2014

To Date: 10/31/2014

Definition: Budget Fiscal Year 15

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

Account	Description	Voted Budget FY 13	Actuals FY 13	Voted Budget FY Adjusted Budget FY 14	Actuals FY 14 YTD	Budget FY 15 Proposed	Difference FY 14 budget to Proposed FY15	
100.1.1100.111.0000.100.00.5	Substitutes Teacher Salaries	\$20,000.00	\$18,115.11	\$20,000.00	\$20,000.00	\$22,022.30	\$20,000.00	\$0.00
Column: [BudgetFY15Proposed]		Budget	FTE	Position Desc.				
	Description: Substitutes Teacher Salaries	\$20,000.00		Additional Hour				
Column Total:		\$20,000.00						
100.1.1100.112.0000.100.00.5	Paraeducator Salaries	\$32,602.67	\$21,281.41	\$24,901.40	\$24,901.40	\$47,683.40	\$48,245.29	\$23,343.89
Column: [BudgetFY15Proposed]		Budget	FTE	Position Desc.				
	Description: Amej, Jane A.	(\$5.00)		Additional Hour				
	Description: Amej, Jane A.	\$19,962.65	0.8628	Special Educati				
	Description: Clark, Teresa L	\$0.00		Additional Hour				
	Description: Clark, Teresa L	\$2,207.02	0.0962	Special Educati				
	Description: Genest, Jenna Rae	\$0.00		Additional Hour				
	Description: Lamos, Jennifer L	(\$0.13)		Additional Hour				
	Description: Lamos, Jennifer L	\$0.00		blended OT - Ai				
	Description: Lamos, Jennifer L	\$1,784.32	0.0787	Special Educati				
	Description: Phelps, Kimberly L	\$0.00		Additional Hour				
	Description: Phelps, Kimberly L	\$11,908.46	0.5005	Regular Instruc				
	Description: Stoddard, Koni L	\$0.00		Additional Hour				
	Description: Stoddard, Koni L	\$4,436.89	0.1881	Special Educati				
	Description: Wagner, Athelaine N.	\$0.00		Additional Hour				
	Description: Wagner, Athelaine N.	\$3,605.50	0.1881	Special Educati				
	Description: Wingfield, Kayla A.	\$0.00		Additional Hour				
	Description: Wingfield, Kayla A.	\$4,345.58	0.2503	Special Educati				
Column Total:		\$48,245.29						
100.1.1100.113.0000.100.00.5	Substitutes Support Staff Sala	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00
Column: [BudgetFY15Proposed]		Budget	FTE	Position Desc.				
	Description: Substitutes Support Staff Salaries	\$4,000.00						
Column Total:		\$4,000.00						

