

Section I : Instructions

ORGANIZATION AND DESIGN

The Budget is the financial plan for expending money in relation to resources over a specific period of time. It is an important school policy document in that it establishes the programs and services which the citizens of Yonkers will receive for their school tax dollars during the course of the year.

The Budget for the Board of Education is prepared on an organizational agency basis to provide answers to these questions.

- 1) Where is the money being spent?**
- 2) Why is the money being spent?**
- 3) Who are the personnel?**
- 4) What is being purchased?**

In the Consolidated Budget document there is a separate agency for each central office department, one summary agency for all schools and several districtwide agencies. Each of these agencies has been further divided to provide information on staffing levels and expenses for the agency. A separate section providing additional information on the General Fund, Special Aid Fund, Debt Service Fund, School Lunch Fund, and the Capital Improvement Program is also included.

SAMPLE PERSONNEL PAGE

*** AGENCY** - Where the Money is Being Spent

BOARD OF EDUCATION OF THE CITY OF YONKERS

2008-2009 ADOPTED BUDGET

NUMBER OF PERSONNEL ASSIGNED TO THE AGENCY

AGENCY-903 DISTRICT WIDE INSTRUCTIONAL SUPPORT SERVICES

POSITION DESCRIPTION	2001/2002 ACTUAL	2002/2003 ACTUAL	2003/2004 ACTUAL	2004/2005 ACTUAL	2005/2006 ACTUAL	2006/2007 ACTUAL	2007/2008 ADOPTED	2007/2008 CURRENT	2008/2009 RECOMMENDED	2008/2009 ADOPTED
OPERATION AND MAINTENANCE										

BUILDING CUSTODIAN I	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUILDING CUSTODIAN II	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTODIAL WORKER	4.00	1.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00
TOTAL FTE FOR APPROPRIATION 1620	6.00	1.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00
MAINTENANCE OF PLANT										

ASSISTANT SUPERVISOR OF MAINTENANCE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
AUTO MECHANIC	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
BRICKLAYER	4.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
CARPENTER	1.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00
CUSTODIAL WORKER	2.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
ELECTRICIAN	3.00	3.00	3.00	2.00	3.00	3.00	3.00	2.00	2.00	2.00
ELECTRICIAN SUPERVISOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
LOCKSMITH	1.00	1.00	1.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
CLERK I TYPIST	1.00	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
CLERK II TYPIST	0.00	1.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
CLERK II DATA ENTRY	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE MECHANIC	1.00	1.00	1.00	1.00	2.00	2.00	2.00	3.00	3.00	3.00
MOTOR EQUIPMENT OPERATOR I	11.00	11.00	10.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
PAINTER	3.00	3.00	3.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
PARK WORKING SUPERVISOR	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
WORKING SUPERVISOR	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
PLUMBER	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
ROOFER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
STOREKEEPER	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FTE FOR APPROPRIATION 1621	38.00	36.00	35.00	32.00	34.00	35.00	35.00	35.00	35.00	35.00

JOB TITLES

SAMPLE BUDGET PAGE

BOARD OF EDUCATION OF THE CITY OF YONKERS

2008-2009 ADOPTED BUDGET

*** AGENCY - Where the Money is Being Spent**

AGENCY- 903 DISTRICT WIDE INSTRUCTIONAL SUPPORT SERVICES

	----- JULY 1, 2007 TO JUNE 30, 2008 -----				--- 2008/2009 BUDGET ---	
ITEM OF APPROPRIATION	2006/2007 ACTUAL	ADOPTED APPROPRIATION	MODIFIED APPROPRIATION	PROJECTED EXPENDITURE	RECOMMENDED APPROPRIATION	ADOPTED APPROPRIATION

OPERATION AND MAINTENANCE						

1620-1600 NONINSTRUCTIONAL SALARIES	45,419.	66,327.	66,327.	46,884.	49,036.	49,036.
1620-2440 LEGAL SERVICES - BOND FEES	38,159.	23,000.	31,388.	31,388.	46,000.	46,000.
1620-4600 FUEL OIL	3,026,749.	4,600,000.	4,600,000.	5,100,000.	5,987,892.	6,387,892.
1620-4810 ELECTRICITY	3,171,317.	3,500,000.	3,500,000.	3,813,611.	4,343,000.	4,343,000.
1620-4820 GAS	594,513.	810,000.	810,000.	697,249.	780,918.	780,918.
1620-4900 TELEPHONE	449,564.	430,000.	430,000.	410,000.	530,000.	530,000.
TOTAL APPROPRIATION	7,325,721.	9,429,327.	9,437,715.	10,099,132.	11,736,846.	12,136,846.
MAINTENANCE OF PLANT						

1621-1650 NONINSTRUCTIONAL SALARIES	1,920,348.	1,971,179.	1,971,179.	1,936,113.	2,133,235.	2,133,235.
TOTAL APPROPRIATION	1,920,348.	1,971,179.	1,971,179.	1,936,113.	2,133,235.	2,133,235.
UNALLOCATED INSURANCE						

1910-4300 LIABILITY INSURANCE					619,000.	619,000.
TOTAL APPROPRIATION					619,000.	619,000.

***OBJECT**
What is Being Purchased

2006-07 INFORMATION

2007-08 INFORMATION

2008-09 INFORMATION

Formerly Budgeted in Agency 420

*** ACTIVITY - Why the Money is Being Spent**

THE FOLLOWING THREE TABLES
PROVIDE DESCRIPTIONS FOR THE
ACCOUNT CODES USED IN THE BUDGET

AGENCY TABLE

In the Budget document there is a separate agency for each Central Office department, one summary agency for all schools and several district wide agencies.

Agency No.	Description	Agency No.	Description
<u>100</u>		<u>400</u>	
110	Board of Education	420	Operations and Administration
120	Superintendent of Schools	431	Finance
121	Legal Services	432	Personnel and Human Resources
122	Communications & Public Information	433	Data Processing & Information Management
130	Chief Administrative Officer	434	Technology & Information Systems
131	Research & Evaluation	435	Student Information Systems
132	Chief Academic Officer	437	School Food Services
<u>200</u>		<u>800</u>	
222	Professional & Organizational Development	All Schools	
231	Accountability, Assessment & Evaluation		
233	Health/Physical Education & Interscholastic Athletics		
<u>300</u>		<u>900</u>	
340	Registration, Placement & Community Liaison	901	Employee Benefits
341	School Security/Safety	902	Salary Related Items
342	Transportation	903	District wide Instructional Support Services
360	Funded Programs	904	Interfund Transfers - Debt Services
361	Curriculum, Instruction & Assessment		
362	Gifted and Talented/Visual and Performing Arts		
370	Pupil Support Services		
371	Special Education		
372	English Language Learners		
373	Secondary Administration & District wide Textbooks		
374	Elementary Administration		

ACTIVITY TABLE

The Activity Code is a four digit number which is used to explain the reason for each item included in the budget.

Activity Code	Functional Description	Activity Code	Functional Description
1010	Board of Education	2250	Special Education
1240	Chief School Administration	2280	Occupational Education
1310	Business Administration	2330	Teaching - Special Schools
1320	Auditing	2510	N.Y. State Experimental Pre-K Grant
1345	Purchasing	2610	School Library and Audio Visual
1420	Legal Services	2620	Educational Television
1430	Personnel	2630	Computer Assisted Instruction
1460	Records Management	2805	Attendance
1480	Public Information & Services	2810	Guidance Services
1620	Operation of Plant	2815	Health Services
1621	Maintenance of Plant	2820	Psychological Services
1660	Central Storeroom	2825	Social Work Services
1670	Central Printing & Mailing	2855	Interscholastic Athletics
1680	Central Data Processing	2860	School Lunch Program
1910	Unallocated Insurance	5510	District Transportation Services
2010	Supervision/Curriculum Development	5540	Contract Transportation
2020	Supervision - Regular Schools	5550	Public Transportation
2060	Research, Planning & Evaluation	5581	BOCES Transportation
2070	Inservice Training - Instruction	9000	Employee Benefits
2110	Teaching	97XX	Debt Service
2114	District Textbooks	99XX	Interfund Transfers

OBJECT TABLE

The Object of Expense is a four digit number which is used to explain the specific purpose of each item in the budget.

Object of Expense Code	Item	Object of Expense Code	Item
1000	Instructional Salaries - Pre Kindergarten	4020	Cedar/Commerce Litigation
1200	Instructional Salaries - Teaching Grades K-6	4060	Transportation
1300	Instructional Salaries - Teaching Grades 7-12	4300	Contractual Expenses - Liability Insurance
1400	Instructional Salaries - Substitute Teachers	4400	Equity Litigation - YPS vs. NYS
1500	Instructional Salaries	4420	Health Services Other Districts
1530	Instructional Salaries - Teacher Assistant	4500	Materials and Supplies
1550	Teacher Support Aid	4600	Fuel Oil
1600	Non-Instructional Salaries	4610	Library Books
1650	Non-Instructional Salaries - Lincoln Maintenance	4700	Building Repairs
1660	Non-Instructional Salaries - Vacation Pay	4710	Postage
1670	Non-Instructional Salaries - Substitute Pay	4720	Tuition - Foster
1671	Non-Instructional Salaries - Substitute Aides	4730	Tuition - Special Ed- Other Public Schools in NYS
1700	Non-Instructional Salaries - Aides	4732	Tuition - Special Education Other
1701	Non-Instructional Salaries - Bus Monitors	4734	Charter Schools
1750	Non-Instructional Salaries - Overtime	4735	Local Share of Residential Costs
1760	Non-Instructional Salaries - Extra Pay	4800	Textbooks
1790	Civil Service Salaries - Student Trainee	4810	Electricity
1900	Instructional Salaries - Extra Pay	4820	Gas
1910	Instructional Salaries - Interscholastic Athletics	4830	Computer Software
2000	Equipment	4900	Telephone
2200	Equipment- CAI	4910	BOCES
4000	Contractual Expense - Purchased Services	8000	Employee Benefits
4010	Contractual Expense - Legal	9000	Interfund Transfers