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DEPARTMENT OF EDUCATION
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October 17, 2008

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Commissioner

TO: School-based Budget District Superintendents
School-based Budget District School Business Administrators

FROM: Joan Nesenkar Saylor, Ed.D, Director 
Office of Budget Review and Fiscal Monitors
Division of Finance

SUBJECT: 2009-2010 Budget Process and Chart of Accounts Revisions

Beginning with the 2009-2010 budget cycle, the budget development and submission process will be streamlined for districts that are required to prepare school-based budgets. The districtwide budget software will be updated to incorporate the streamlined approach and to reflect the Chart of Accounts enhancements recently issued. This memo details how the budget development and submission process for districts required to prepare school-based budgets will change for 2009-10. This memo also contains an overview of the most significant Chart of Accounts enhancements.

The stand-alone DOENET School-Based Budget Software in workpaper format issued in the Fall in prior years and used to create the diskettes that were imported into the school-based budgets detailed appropriations section of the districtwide budget software has been eliminated. The School-Based Budget Development Tools in Excel format that were optional for districts, which prepared school-based budgets in the past have also been eliminated. The districtwide budget software will be opened to allow direct data input into the school-based budgets fund 15 detailed appropriations section. Districts should prepare their school-based budgets in fund 15 account number format to prepare for entering the data directly into the fund 15 detailed appropriations section by school within the districtwide budget software once that application is released in January 2009.

The Chart of Accounts has been updated to reflect accounts issued in software vendor letters and accounting guidance memos since the 2003 Chart of Accounts update. Only accounts that are still applicable are included in the 2008 Chart of Accounts. The most significant Chart of Account changes are addressed in this memo. The 2008 Chart of Accounts should be consulted for a complete understanding of all the Chart of Account changes. Comprehensive Education Improvement Financing Act (CEIFA) revenue accounts and other revenue accounts that are no longer applicable have been deleted. The School Funding Reform Act of 2008 (SFRA) revenue accounts have

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been added. The special revenue fund preschool program account number has changed to program 218 to link to the Preschool Education Aid revenue program code of 218.

The following at-risk program codes have been added to enhance budgeting and accounting for the costs of programs necessary for educating at-risk children.

<u>Fund</u>	<u>Program Code</u>	<u>Program Title</u>
11/15	421	Before/After School Programs
11/13/15	422	Summer School
11/15	423	Alternative Education Programs
11/15	424	Other Supplemental/At-Risk Programs

The following function codes have been added to enhance budgeting and accounting for operation and maintenance of plant services.

<u>Fund</u>	<u>Function Code</u>	<u>Function Title</u>
11/12	263	Care and Upkeep of Grounds
11/12/15	266	Security

The following object codes have been added to enhance budgeting and accounting for positions related to providing services to at-risk students and to provide more detailed data collections in other areas.

<u>Fund</u>	<u>Object Code</u>	<u>Object Title</u>
11/15	107	Salaries of Non-Instructional Aides
11	108	Legal Salaries
11/15	171	Salaries of Drop-out Prevention Officer/ Coordinators
11/15	172	Salaries of Family Support Team
11/15	173	Salaries of Family/Parent Liaison and Community Parent Involvement Specialists
11/15	174	Salaries of Community/School Coordinators
11/15	175	Salaries of Social Services Coordinators
11/15/20	176	Salaries of Facilitators, Math Coaches, Literacy Coaches and Master Teachers
11/15	177	Salaries of Technology Coordinators
11/15	178	Salaries of Teacher Tutors
11/15	179	Salaries of Reading Specialists
11	333	Expenditure and Internal Control Audit Fees
11/12	334	Architectural/Engineering Services
11	615	Transportation Supplies
11	621	Natural Gas
11	622	Electricity
11	624	Oil

If you have questions regarding the streamlined budget development process for the 2009-2010 budget cycle or the chart of account enhancements, please contact me at 609-777-4484 or Lisa A. Williams, Office of Budget Review and Fiscal Monitors at 609-292-4050.

JNS:LAW:GLKM:09-10COA Updates

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