Budget Workshop

June 27, 2013

Timeline for Budget Preparation

- Estimate FTE (Full Time Equivalent)
- Develop School Based Budgets
- Develop Office Budgets
- Enter any new projects
- Estimate Utilities and other costs
- Estimate Salaries and Benefits with Position Allocation System

Timeline for Budget Preparation

- Enter funding from State, Federal, and other sources
- Calculate Fund Balance
- Merge budget planning screens

SCHOOL BASED BUDGETS

School Based Budgets

- Estimated FTE (Full Time Equivalent) is sent to the State in late February. A FTE refers to one student enrolled in one or more FEFP programs for a school year.
- Once Estimated FTE is verified the process of developing the School Based Budgets begins.
- School Budget forms are sent out to schools in March.

School Based Budgets

- Based on guidelines originally established in the mid to late 1980's by the School Based Management Committee. Current calculation method was approved in March 2008.
- Allocations to the schools are based on two criteria: type of school (Elementary/Middle and High Schools) and size of school.
- Weighted Full Time Equivalent (WFTE) for a school is multiplied times the Base Student Allocation (BSA) set by the State times the percent for the related size of the school.

School Based Budgets

- WFTE for each school is obtained and entered on an Excel spreadsheet set up to calculate each school's allocation.
- An electronic budget form is created for each individual school with appropriate information for their school.
- As required by Florida Statute 1008.365, the budget for each school is to be discussed with and approved by their School Advisory Committee.

School Based Budget Calculation – uses weighted FTE, size of school, and base student allocation (BSA). Sample below uses BSA from FY 2012-13 because the amount for FY 2013-14 was not known (this will be updated to new year amount when Oct. adjustments are done). It also reflects % of cuts that have been instated and the correlated dollar value.

SANTA ROSA COUNTY SCHOOL BOARD

SCHOOL BASED BUDGETS

FISCAL YEAR 2013 - 2014

CALCULATION # 1

BSA - 2012-2013	$3,582.98
BSA minus 31.15%	$2,466.88

WFTE Span	Elem/Middle	High
0 - 150	$55.29	$56.77
151 - 350	$50.98	$52.35
351 - 750	$48.07	$49.36
751 - and up	$47.50	$48.78

Sch.No.	School Name	Projected WFTE Jul/Oct/ Feb By School	WFTE Jul/Oct/ Feb K-8 School	Elem/Middle School 31.15% Cut	High School 31.15% Cut	Total Projected FTE Budget
0021	Central School	222.68	326.53	$ 16,647	$ 11,657	$ 28,304
0041	Berryhill Elem.	856.26		$ 40,676		$ 40,676
0051	Bagdad Elem.	460.09		$ 22,119		$ 22,119
0061	Chumuckla Elem.	323.54		$ 16,495		$ 16,495
0071	East Milton Elem.	869.34		$ 41,297		$ 41,297
0101	Gulf Breeze Elem.	812.13		$ 38,580		$ 38,580

School Based Budget Entry Form – Forms are distributed to schools with their individual information inserted. The schools distribute the funds to the functions and objects they desire. Data Entry of that request is done on the budget planning screen.

Central School-Center # 0021

Projected FY 2013-14 UWFTE

Projected FY 2013-14 WFTE

Projected Allocation Amount

Total on Budget Sheet $ -

Amount left to be budgeted $0

		Function #	Function #	Function #
Enter Function Numbers on this line---->				
Function Name:		-	-	-
Administrator Salaries	110			
Classroom Teacher Salaries	120			
Salaries Unobligated	199			
Retirement-Board Contributed	210			
Social Security	220			
Prof & Tech Services Instruc	310			
In-County Travel	331			
Out-of-County Travel	332			
Repairs and Maintenance	350			
Rentals	360			
Local Telephone	371			
Telephone Install & Repair	373			
Postage Expenses	374			
Cellular Phone	375			
Wireless Communications	376			
Other Purchased Services	390			

School Based Budgets

- Completed forms are sent back to Finance for data entry.
- School Budgets are adjusted after the October FTE report and again after the February FTE report. Some schools will have an increase in their budget while others will have a reduction.

DEPARTMENTAL BUDGETS

Departmental Budgets

- Departmental budget information is distributed late April to early May.
- Data Processing provides reports that include both District Office budgets and any additional projects for which Directors/Coordinators are responsible.
- Allocations for the operation of a department are the same amount as the current year minus any funds that carried forward.

Report Showing District Office Budget – Budget amounts reflect the % of budget cuts that have occurred in prior years as well as the current year (total of 31.15%).

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FISCAL YEAR 13 BUDGET AMOUNTS (RUN #02)

PROGRAM: ZFLM00 -REPORT #1

FND FUNC OBJ CNTR PROJECT		BUDGET WITHOUT CARRY FORWARD	TOTAL CARRY FORWARD BUDGET	INCLUDING CARRY FORWARD
100 7501 110 9023 902	DISTRICT	660	0	660
100 7501 220 9023 902	DISTRICT	50.49	0	50.4
100 7501 331 9023 902	DISTRICT	150	0	150
100 7501 332 9023 902	DISTRICT	657.6	0	657.6
100 7501 350 9023 902	DISTRICT	475.15	0	475.1
100 7501 374 9023 902	DISTRICT	40.49	0	40.4
100 7501 390 9023 902	DISTRICT	4,204.96	1,000.00	5,204.90
100 7501 510 9023 902	DISTRICT	1,694.92	52.78	1,747.70
100 7501 642 9023 902	DISTRICT	799.1	2,474.00	3,273.10
100 7501 643 9023 902	DISTRICT	499.46	0	499.4
100 7501 644 9023 902	DISTRICT	690.11	0	690.1
100 7501 692 9023 902	DISTRICT	539.77	0	539.7
100 7501 730 9023 902	DISTRICT	720.5	0	720.5
100 7502 331 9023 902	DISTRICT	42.5	0	42.5
100 7502 332 9023 902	DISTRICT	216.75	0	216.7
100 7502 350 9023 902	DISTRICT	1,407.33	927	2,334.30
100 7502 360 9023 902	DISTRICT	479.2	54.55	533.7
100 7502 390 9023 902	DISTRICT	3,730.93	0	3,730.90

Report showing additional projects for which departments are responsible.

SANTA ROSA COUNTY
5/1/2013 SCHOOL BOARD PAGE 1

FISCAL YEAR 13 BUDGET AMOUNTS (RUN #01)

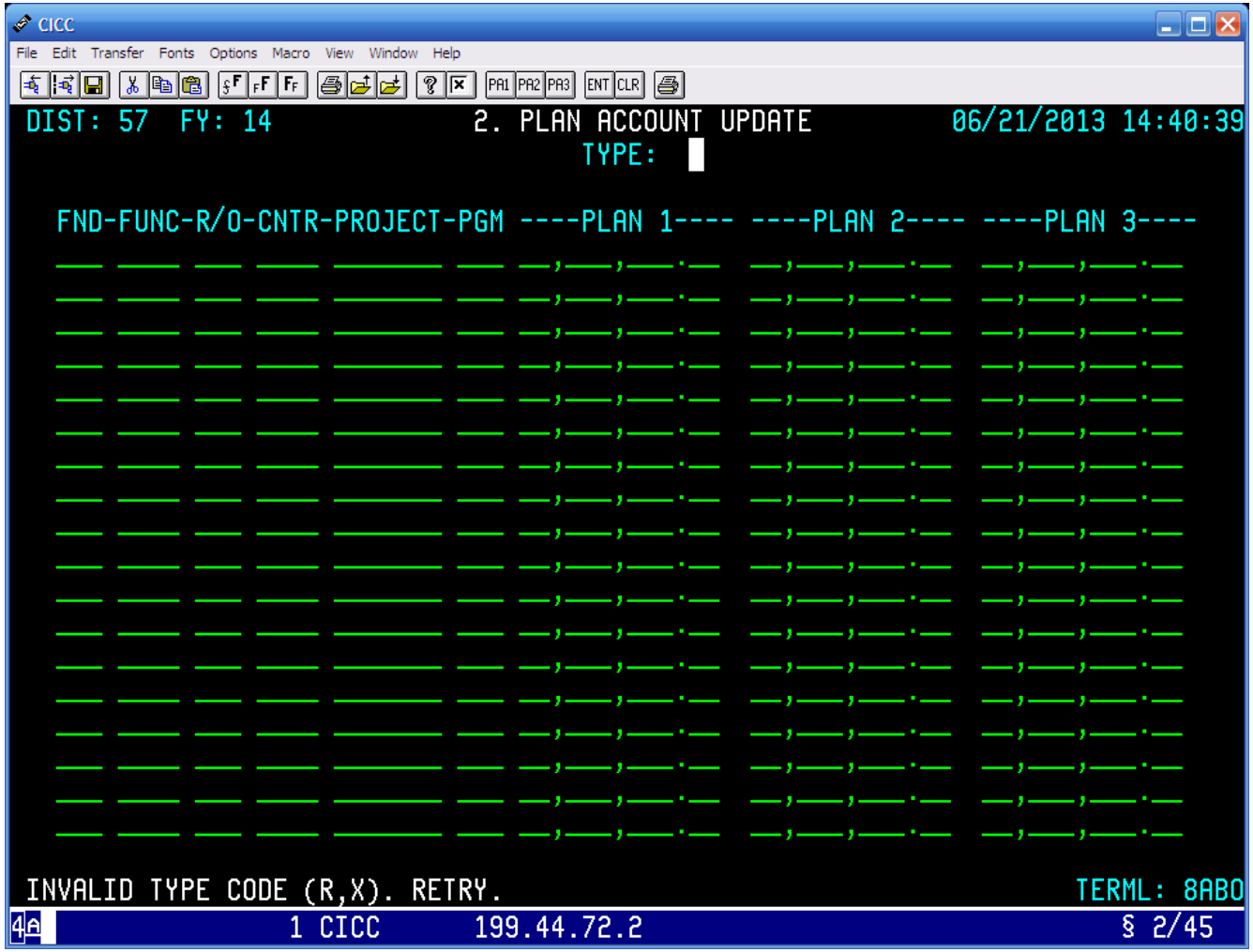
PROGRAM: ZFLM00 -REPORT #6

REPORT CENTER	PROJECT	CNTR		BUDGET WITHOUT CARRY FORWARD	TOTAL CARRY FORWARD BUDGET	INCLUDING CARRY FORWARD
9023	907231	INT. FUND CONT.	9023	35,500.00	42,500.00	78,000.00
9023	907231			35,500.00	42,500.00	78,000.00
9023	907232	DISTRICT AUDIT			0.00	62,000.00
9023	907232			62,000.00	0	62,000.00
9023				97,500.00	42,500.00	140,000.00

Departmental Budgets

- Allocations for office operations (project 902) are automatically placed on the budget planning screen by data processing.
- Allocations reflect any budget cuts that occurred in prior years as well as the current year.
- Additional project requests are reviewed on an individual basis.
- Any requests for increases are tracked on a separate excel file and must have been approved by the appropriate Assistant Superintendent and the School Board.

Sample of Budget Planning Screen



OTHER AREAS OF BUDGET DEVELOPMENT

Additional Budget Development

- Estimates for Utilities and Miscellaneous Expenses
  - Control card is provided from data processing showing actual expenses for the current year.
  - After reviewing those expenses and taking into consideration any anticipated increases a request is made for the budget to either remain the same or be increased by a given percent.
  - Data Processing does the calculations and enters those figures on the budget planning screen.

Control Card for Estimating Utilities and Miscellaneous Expenses

```
*-----------------------------------------------------------------*
| *  METHOD A = "FROM #1" MULTIPLIED BY PERCENTAGE                *
| *  METHOD B = AVERAGE OF "FROM #1" & "FROM #2" & "FROM #3"       *
| *-----------------------------------------------------------------*
| *  ACTUAL EXPENSES = PERIODS 00 THROUGH 12 (OCCUR #1 THROUGH #13)  *
| *                DOES NOT INCLUDE ENCUMBRANCES OR COMMITMENTS. *
| *  ORIGINAL BUDGET = PERIODS 00, 01 AND 02 (OCCUR #1 THROUGH #3)   *
| *  FINAL    BUDGET = PERIODS 00 THROUGH 12 (OCCUR #1 THROUGH #13)  *
| *-----------------------------------------------------------------*
|
|                 F1B03C - GENERATE BUDGET PLANS
|                                  + ACTUAL EXPENSES,
|                                  | FINAL BUDGET, OR
|                                  | ORIGINAL BUDGET
|R                                  |
|E ----------------SELECT----------------- GEN METHOD|
|Q RX FY FND-REV-FUNC-OBJ-CNTR-PROJECT-PGM PLN (A,B) --FROM--  PCT
XX X  XX XXX XXX XXXX XXX XXXX XXXXXXX XXX  XX   X   XX XX XX XXX.XX-
01 X  12 100      10        1101       P2   A   A1      100.00
01 X  12 100      10        1102       P2   A   A1      100.00
01 X  12 100      10        910        P2   A   A1      100.00
01 X  12 100        1       11201      P2   A   A1      100.00
01 X  12 100        2       11201      P2   A   A1      100.00
01 X  12 100        1       1120202    P2   A   A1      100.00
01 X  12 100        2       1120202    P2   A   A1      100.00
01 X  12 100        371     920        P2   A   A1      105.00
01 X  12 100        372     920        P2   A   A1      105.00
01 X  12 100        383     920        P2   A   A1      106.00
01 X  12 100        384     920        P2   A   A1      105.00
01 X  12 100        410     920        P2   A   A1      105.00
01 X  12 100        420     920        P2   A   A1      105.00
01 X  12 100        430     920        P2   A   A1      110.00
01 X  12 100        751                P2   A   A1      105.00
XX-----------------------------------------------------------------
XX X  12 100        1       1120201    P2   A   A1        0.00 ---> not used last year
XX X  12 100        2       1120201    P2   A   A1        0.00 ---> not used last year
XX X  12 100        750     181        P2   A   A1        0.00 ---> not used last year
```

Additional Budget Development

- Staffing Plan
  - Developed by the Human Resource Department
  - Once the number of needed positions are determined, Human Resource inputs the information in the Position Allocation System.
  - The Position Allocation System projects the salaries and benefits for the new fiscal year. Once this information is reviewed the system posts it to the budget.

Sample of Position Allocation Screen

CICC

File Edit Transfer Fonts Options Macro View Window Help

DIST: 57 FY: 13 02. ALLOCATIONS BY PAY TYPE 06/26/2013 09:06:11

GROUP: _____ ALL ALLOCATION GROUPS
CENTER: ____ ALL CENTERS

PAYTYPE	ALLOCATED	RELEASED	OCCUPIED	VACANT
01 FS MANAGERS	4.00	4.00	4.00	0.00
03 FS WORKERS	10.25	10.25	10.25	0.00
06 ESP-10 MONTH	434.22	434.22	402.00	32.22
09 INSTRUCTIONAL	1796.71	1796.71	1773.80	22.91
15 ADMIN-12 MONTH	88.00	88.00	91.00	3.00-
16 INSTRUCT-12 MO	1.00	1.00	1.00	0.00
17 BOARD & SUPT.	6.00	6.00	6.00	0.00
19 BUS DRIVERS	52.00	52.00	50.00	2.00
22 ESP-12 MONTH	244.16	244.16	240.56	3.60
26 SCHL HELP-10 MO	8.03	8.03	8.03	0.00
28 BUS ASSISTANTS	3.00	3.00	3.00	0.00
30 ESP-11 MONTH	2.00	2.00	2.00	0.00
TOTAL FOR SELECTION	2649.37	2649.37	2591.64	57.73

PF: 1-Help Pf: 2-Scroll Pf: 11-Next Pf: 23-Prior Clear-Exit 24-More PF-Keys
ALL RECORDS DISPLAYED. NEXT? HBBB

4A 1 CICC 199.44.72.2 3/10

Additional Budget Development

- State Funds
  - The Legislature convenes early March through early May. The District receives State funding information (FEFP – Florida Education Funding Program) when the session ends.
  - The first FEFP calculation is received about mid-May .
  - All State funding amounts are in the FEFP calculation. The document is reviewed and the funds for our District are entered on the budget planning screen of the Financial Management System (3270).

Page from the 1st FEFP Calculation for FY 2013-14. The highlighted row shows funding in different areas for our District.

2013-2014 FEFP - FINAL CONFERENCE REPORT, APRIL 29, 2013

School District Funding Allocations Summary

District	ESE Guaranteed Allocation -11-	DJJ Supplemental Allocation -12-	Student Transportation Allocation -13-	Virtual Education Contribution -14-	Teacher Salary Increase Allocation -15-	Deduct: Required Total FEFP -16-	Net Local Effort -17-	State FEFP -18-
1 Alachua	10,807,040	115,623	5,327,363	58,977	4,723,352	143,193,974	60,219,583	82,974,391
2 Baker	1,057,149	0	1,326,237	4,952	801,446	26,206,356	4,307,853	21,898,503
3 Bay	7,883,952	108,584	4,116,877	51,293	4,547,224	132,698,468	73,747,346	58,951,122
4 Bradford	1,220,260	0	709,699	13,112	521,859	17,553,084	4,789,233	12,763,851
5 Brevard	26,768,095	110,734	11,003,110	127,523	12,608,111	376,116,531	148,440,485	227,676,046
6 Broward	85,327,019	471,178	29,485,969	127,024	46,981,326	1,334,481,428	687,169,111	647,312,317
7 Calhoun	788,848	0	443,498	20,146	360,636	12,945,296	2,292,230	10,653,066
57 Santa Rosa	8,229,213	26,084	5,315,841	281,758	4,234,224	130,647,061	44,175,670	86,471,391
58 Sarasota	20,968,741	0	6,265,085	4,616	7,394,444	219,446,686	197,515,247	21,931,439
59 Seminole	18,223,087	0	10,844,516	409,168	11,195,038	328,048,734	130,518,516	197,530,218
60 Sumter	2,824,076	0	1,108,444	10,525	1,342,399	39,227,144	35,305,189	3,921,955
61 Suwannee	446,622	0	1,396,672	13,027	937,455	29,543,550	8,050,295	21,493,255
62 Taylor	934,543	0	595,096	3,314	431,167	14,175,789	6,420,997	7,754,792
63 Union	532,382	22,684	517,524	5,024	363,186	12,387,766	1,325,063	11,062,703
64 Volusia	22,068,792	193,815	10,024,622	120,448	10,347,048	310,746,115	129,205,468	181,540,647

Additional Budget Development

- Revenues
  - All known revenue amounts are entered on the budget planning screen.
  - For funding areas where exact amounts are not known, i.e. interest earnings, are estimated based on prior earnings and entered on the budget planning screen.

Additional Budget Development

- Calculation of Carry Forward Fund Balance
  - After all journal entries are posted for the fiscal year, the fund balance analysis spreadsheet is prepared to report the year ending fund balances.
  - A Trial Balance report is run to get all general ledger balances. Balances for appropriations, revenue, estimated revenue, expenditures and reserves are entered in the spreadsheet.

Carry Forward Fund Balance (con't)

- A Revenue/Expenditure report is run as well to get the amounts for actual (not estimated) revenue and expenditures. Those numbers are entered in the spreadsheet.
- The prior fiscal year's fund balances are entered in the spreadsheet.
- Based upon the required breakout of fund balance, formulas in the spreadsheet calculate fund balance.

Carry Forward Fund Balance (con't)

- The June 30th fund balance numbers from the Fund Balance Analysis spreadsheet are then entered in the Budget Status Summary spreadsheet.
- The estimated revenue and appropriations are also entered in the Budget Status Summary spreadsheet.
- The June 30th balance forward, plus the estimated revenue, minus the appropriations gives you the estimated fund balance.

Budget Status Summary Spreadsheet – form used to calculate Estimated Fund Balance.

SANTA ROSA COUNTY SCHOOL DISTRICT

BUDGET AMENDMENT #13/09

For Month Ending May 31, 2013

FISCAL YEAR 2012 - 2013

Board Meeting Date: 23-Jul-13

FUND #	FUND NAME	UNASSIGNED FUND BAL. 6/30/2012	RESTRICTED FUND BAL. 6/30/2012	ASSIGNED AND COMMITTED FUND BAL. 6/30/2012	NON-SPENDABLE FUND BAL. 6/30/2012	BALANCE FORWARD 6/30/2012	MAY 2012-13 EST. REVENUE	MAY 2012-13 APPROPRIATIONS	ESTIMATED FUND BAL. 06/30/13
100	GENERAL OPERATING	$ 13,807,320.91	$ 2,147,655.09	$ 3,275,414.73	$ 113,210.46	$ 19,343,601.19	$ 166,476,525.10	$ 177,658,653.91	$ 8,161,472.38
TOTAL PART 1-OPERATING		$ 13,807,320.91	$ 2,147,655.09	$ 3,275,414.73	$ 113,210.46	$ 19,343,601.19	$ 166,476,525.10	$ 177,658,653.91	$ 8,161,472.38
210	SBE & COBI BONDS	$ -	$ 135,889.72	$ -	$ -	$ 135,889.72	$ 855,795.00	$ 856,295.00	$ 135,389.72
220	SPECIAL ACT BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
221	RACETRACK ISSUE - DEBT SERVICE	$ -	$ 773,919.41	$ -	$ -	$ 773,919.41	$ 225,250.00	$ 195,450.00	$ 803,719.41
290	OTHER DEBT SERVICE	$ -	$ 1,410,229.13	$ -	$ -	$ 1,410,229.13	$ 3,651,290.00	$ 4,614,209.90	$ 447,309.23
TOTAL PART 2-DEBT SERVICE		$ -	$ 2,320,038.26	$ -	$ -	$ 2,320,038.26	$ 4,732,335.00	$ 5,665,954.90	$ 1,386,418.36
310	COBI 2010 - A BOND PROCEEDS	$ -	$ 511.79	$ -	$ -	$ 511.79	$ 1.11	$ 512.90	$ -

Additional Budget Development

- Debt Service
  - Includes areas of
    - SBE and COBI (State Board of Education Capital Outlay Bonds)
    - Racetrack Issues
    - COPS (Certificates of Participation)

The numbers used for these budgets come from the various amortization/payment schedules.

Additional Budget Development

- Capital Outlay Projects
  - Capital Outlay requests are submitted to the Board in June by the Assistant Superintendent for Administrative Services office.
  - Once the requests are approved, the Excel file showing all budget lines and dollar amounts for requested projects is sent to Finance.
  - Budgets for these are set up using the budget planning screen.

Additional Budget Development

- Federal Projects
  - Federal project applications are reviewed by the Accounting Analyst and any new projects are set up for the new year.
  - Several federal projects are continued every year.
  - For continued projects, new year project numbers are set up and data processing projects salaries based on positions being paid with federal dollars.
  - Once the new year budget is open, the total dollars for each federal project is adjusted.

Additional Budget Development

- All budget requests, state funds, projected salaries, revenue, etc. are entered on the budget planning screen shown on prior slide.
- All 3 plans are merged together along with any balances from projects that don't end on June 30 as well as funds that are obligated toward a purchase commitment that has not been fulfilled.
- The process of merging all plans and carry-forward balances together is referred to as roll over. When complete, we have a new year budget!

Truth in Millage Compliance (TRIM)

- TRIM Compliance
  - July 1: Property Appraiser delivers the Certification of Taxable Value. This becomes day 1 for TRIM Compliance
  - July 18: Deadline for DOE (Department of Education) to provide 2nd FEFP Calculation. This calculation always provides the millage certification needed to complete the Proposed/Tentative Budget. The Proposed/Tentative Budget cannot be completed until this updated calculation is received which causes a tight timeframe. And there have been times that it has not been received until that date.

Truth in Millage Compliance (TRIM)

- July 24: Proposed/Tentative budget must be presented to Board for approval to advertise no later than this date.
- August 4: First Public Hearing must be held no later than this date.
- September 18: Final Public Hearing must be held no later than this date.