



Budgeting,  
Cost  
Accounting,  
and FTE



# Staff

- Debra Latsbaugh – Budget Coordinator
- Joe Strohfus – Student Projections & Budgeting Analyst
- Maureen Mason – Budget Analyst
- Maria Mair-Cangieter – Financial Analyst
- Mary Guttinger – FTE Specialist
- Rebecca Granholm– FTE & Cost Acct. Analyst
- Rachel Patarozzi – Assistant Director
- Karen Strickland – Director



# FTE (Full Time Equivalent)

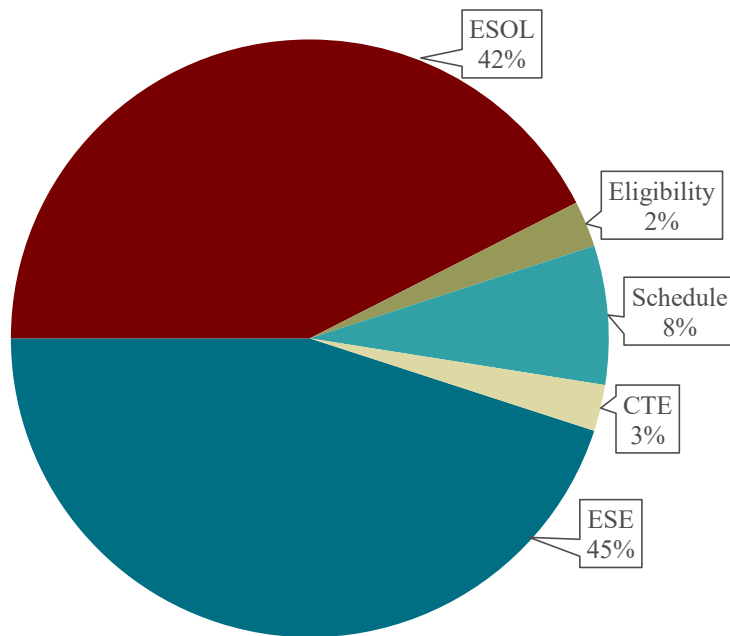
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- FTE is the basis for school district funding through the FEFP (Florida Education Finance Program)
- FTE refers to one student attending public school full time (180 days) in regular term



# FEFP Audit Update

SY2019-20 School Audit Findings\*



\*Audit Findings preliminary until audit cycle is complete

## Encourage staff to attend trainings

- Office/Registrar/Data Clerks
  - FTE & Survey Data
    - This training is mandatory!!
  - Student Database courses  
*Data Matters Newsletter*
- ESE Contacts
  - Contact Meetings
  - Resources in SharePoint
    - Link at [BrevardSchools.org](http://BrevardSchools.org)
- ESOL Contacts
  - ESOL Admin Professional Development
  - ESOL New Contact Orientation
  - ESOL Quarterly Assistance Lab  
*ESOL/Title III Virtual Wave Newsletter*



# Student Membership/ FTE Projections Process

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- Projections are developed during October-December time frame
- Process milestones:
  - Starts with projections using actual October student membership count
  - Membership projections are updated by Budgeting based on recommended changes from the Principals and Assistant Superintendents
  - Management Conference on Student Membership is held to finalize projections



# Student Membership/ FTE Projections Process

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- Process milestones (cont.):
  - October FTE survey data is used to convert membership projections into FTE projections
  - Assistant Superintendents provide recommended projection changes
  - Budgeting submits FTE projections to FLDOE in January



# Importance of Principals Input during the Student Membership/FTE Projections Process

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- We don't want to rely on trend models alone when developing student projections
- Principals are key players because they know about:
  - Construction activity affecting their schools
  - New programs being added to their schools or those going away
  - Private and charter school changes that may affect their schools' future membership



# School Budget Matrix

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- Budget Matrix is based on projected weighted FTE. This allocation will be adjusted after the first of the new year based on the internally capped October weighted FTE.
- Operation costs are funded at \$50/projected weighted FTE
- School's Budget will cover all operations cost with the exception of Substitutes and utility accounts (371-Telephone Base is school's responsibility)
- Dollars will be in project 001002 and 001147-Copy Machines
- An electronic Excel document will be sent to each school to prepare your school's budget submission
- State law requires involvement of your School Advisory Committee (SAC) in the budget process





SCHOOL NAME: [REDACTED]  
 SCHOOL NUMBER: [REDACTED]

**SCHOOL BOARD OF BREVARD COUNTY, FL**  
**Individual School Operating Budget 2020-21**

**68,489**

Projected FTE: 1,238.51  
 Projected Weighted FTE: 1,369.78

Object	Function Program Code	Instructional						Instructional Support			General Support			Copy Machines 001147			TOTAL OBJECTS		
		Basic Education 5100			Exceptional Education 5200			Voc Ed 5300	Guidance 6120	Health Services 6130	Media 6200	School Admin. 7300	Admin Training 7731	Operation of Plant 7900	Basic Education 5100				
		101	102	103	111	112	113	300	000	000	000	000	000	000	101	102		103	
Purchased Services 300	312	Professional/Technical																0	312
	331	Travel-In County																0	331
	332	Travel-Out of County																0	332
	351	Repair-Instructional Equipment																0	351
	352	Repair-Other Equipment																0	352
	360	Equipment Rental																0	360
	363	Computer Hardware Rental/Lease																0	363
	364	Maintenance Fee - Software																0	364
	371	Telephone Lines																0	371
	372	Telephone Long Distance																0	372
	373	Postage																0	373
	376	PDA (Blackberry)																0	376
	377	PDA (Voice/Cell)																0	377
391	Printing Services																0	391	
Supplies - Materials 500	511	Supplies																0	511
	519	TECHNOLOGY RELATED-SUPPLIES																0	519
	530	Periodicals																0	530
Capital Outlay 600	612	Library Books																0	612
	619	ELECTRONIC LIBRARY BOOKS																0	619
	621	AV Materials > or = \$1,000																0	621
	622	AV Materials < \$1,000																0	622
	641	Furniture/Equipment > or = \$1,000																0	641
	642	Furniture/Equipment < \$1,000																0	642
	643	Computer Hardware > or = \$1,000																0	643
	644	Computer Hardware < \$1,000																0	644
	648	TECH-RELATED >\$1,000 F&E																0	648
	649	TECH-RELATED <\$1,000 F&E																0	649
	691	Computer Software > or = \$1,000																0	691
692	Computer Software < \$1,000																0	692	
693	License Fees - Software Services																0	693	
Other Expenses 700	737	Dues & Fees																0	737
	797	FIELD TRIPS																0	797
<b>TOTAL - FUNCTIONS</b>			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		101	102	103	111	112	113	300	000	000	000	000	000	000	101	102	103		<b>TOTAL</b>
		5100	5100	5100	5200	5200	5200	5300	6120	6130	6200	7300	7731	7900	5100	5100	5100		

Principal's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

This amount must be zero **68,489**



# 911 Report: Managing your 'School-Based' Budget

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- Review on a weekly basis - errors are more readily identified by you
- Cover all negatives within a project with positive balances - this helps reduce the possibility of overspending
- Projects - if there are any questions concerning a project, please contact the project manager or Budgeting



BUDGET STATUS SUMMARY  
School Responsibility

Fnd - 100 GENERAL FUND			PRD-00 BEGINNING			PRD-12	JUNE	2021	
TY	Cntr.	Proj .Func.Obj.Pgm	BUDGET	COMMITTED	ENCUMBERED	EXPENDED	AVAILABLE	%	REM
		000019 TEXTBKS-STATE ADOPTED &RE							
		5100 BASIC (FEFP K-12)							
		522 TEXTBOOKS-STATE ADOPTED							
B		103 BASIC 9-12	13,845.35	0.00	11,698.55	2,145.16	1.64		.01
		*	13,845.35	0.00	11,698.55	2,145.16	1.64		.01
		000020 TEXTBKS-NONSTATE ADOPT &							
		5100 BASIC (FEFP K-12)							
		521 TEXTBOOKS-NONSTATE							
B		103 BASIC 9-12	12,788.87	0.00	9,015.46	3,770.00	3.41		.03
		*	12,788.87	0.00	9,015.46	3,770.00	3.41		.03
		000405 LIBRARY MEDIA							
		6200 INSTRUCTIONAL MEDIA SERV							
		612 LIBRARY BOOKS (EXISTING)							
B		000 INDIRECT	4,747.13	0.00	1,243.82	3,488.03	15.28		.32
		619 ELECTRONIC LIBRARY BOOKS							
B		000 INDIRECT	1,500.00	0.00	0.00	1,500.00	0.00		.00
		*	6,247.13	0.00	1,243.82	4,988.03	15.28		.24
		000427 REMED REDUCTION INCENTIVE							
		6400 INSTRUCTIONAL STAFF TRAIN							
		511 SUPPLIES							
B		000 INDIRECT	43.59	0.00	0.00	43.59	0.00		.00
		*	43.59	0.00	0.00	43.59	0.00		.00
		000428 REMED INCENTIVE - MATH							
		6300 INSTRUCT/CURRICULUM DEVEL							
		511 SUPPLIES							
B		000 INDIRECT	2.30	0.00	0.00	2.30	0.00		.00



# Resources

- Accounting Code Booklet
  - Schools
  - Departments
  - Operating Fund Projects
  - Functions
  - Objects
  - Program Category Codes
- Used to describe expenditures per the Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book)



# Prohibited Items (Fund 100)

**\*\*These Items can be purchased with Internal Funds\*\***

- FOOD OF ANY KIND
- LANDSCAPING OF ANY KIND
- AWARDS (Exception competitions such as science/art fairs)
- GIFTS OF ANY KIND TO ANYONE
- SHIRTS/CLOTHING OF ANY KIND TO ANYONE
- APPLIANCES OR PERSONAL ITEMS FOR LOUNGES
- FRAMES, POSTERS OR PICTURES

