The School Board of Broward County, Florida

Robin Bartleman
Heather P. Brinkworth
Abby M. Freedman
Patricia Good
Donna P. Korn
Laurie Rich Levinson
Ann Murray
Dr. Rosalind Osgood
Nora Rupert

Robert W. Runcie
Superintendent of Schools

The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, national origin, marital status, race, religion, sex or sexual orientation. Individuals who wish to file a discrimination and/or harassment complaint may call the Director, Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

Individuals with disabilities requesting accommodations under the Americans with Disabilities Act Amendments Act of 2008, (ADAAA) may call Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

browardschools.com
# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Information</td>
<td>1</td>
</tr>
<tr>
<td>Annual Department Budgets</td>
<td>1</td>
</tr>
<tr>
<td>Budget Transfers</td>
<td>1</td>
</tr>
<tr>
<td>Carryovers</td>
<td>2</td>
</tr>
<tr>
<td>Reserves</td>
<td>2</td>
</tr>
<tr>
<td>Contracted Supplements</td>
<td>3</td>
</tr>
<tr>
<td>Contractual Payments</td>
<td>3</td>
</tr>
<tr>
<td>Cost Distribution</td>
<td>3</td>
</tr>
<tr>
<td>Emergency Department Budget Requests</td>
<td>3</td>
</tr>
<tr>
<td>Miscellaneous Special Revenue</td>
<td>4</td>
</tr>
<tr>
<td>Other Salaries</td>
<td>4</td>
</tr>
<tr>
<td>Position Control</td>
<td>5</td>
</tr>
<tr>
<td>Positions and Salaries</td>
<td>5</td>
</tr>
<tr>
<td>Salary Lapse</td>
<td>5</td>
</tr>
<tr>
<td>Prior Year Encumbrances</td>
<td>5</td>
</tr>
</tbody>
</table>
GENERAL GUIDELINES FOR FISCAL YEAR 2016-17

All departments are responsible, throughout the course of the year, for maintaining a balanced budget. During the course of managing your department's budget, please note the following guidelines:

1. **General Information**
   a. The Budget Guidelines for 2016-17 are based on the most recent interpretation of Florida Statutes. If legislative changes occur, guidelines may have to be changed accordingly.
   b. The Budget Office coordinates the consolidation of the department budgets into a district budget for submission to the School Board and the State Department of Education.
   c. Department budgets will be prepared in accordance with all applicable laws, regulations, labor contracts, accreditation agencies, school board policies, administrative directives, etc.
   d. Any State reductions in categorical supplements and State proration will be passed along to the departments, if necessary.
   e. All departments are responsible for adhering to the Guidelines. Funds should be transferred between functional areas/commitment items in compliance with Florida State Board of Education Administrative Rule 6A-1.006. No expenditures shall be authorized or obligations incurred which are in excess of a budgetary appropriation.

2. **Annual Department Budgets**
   a. Each department will receive a personnel allocation, other salaries (if applicable), and funding for non-salary items necessary for the departmental functions, within the constraints of the District’s overall budget.
   b. Departments with multiple functional areas and internal orders included in their budgets are also responsible for monitoring these functional areas and internal orders.
   c. Department budgets will be reviewed periodically to ensure that the funding and the expenditures are consistent with the functional and financial needs of the department and the District. It is the department’s responsibility to ensure that they do not expend in excess of the budget.

3. **Budget Transfers**
   a. Within Department
      - The functional areas and internal order numbers in the department’s annual budget are the valid accounts for the department. Transfers between functional areas and internal orders are not permitted unless prior approval is received from the Budget Office. In addition, transfers affecting commitment items 51##### (salary) and 52##### (fringe) are not permitted without prior approval from the Budget Office. Transfers are permitted among the non-salary commitment items 53###0000 through 57###0000 within the same functional area and internal order.
b. Between Departments
   • Transfers between departments for reimbursement of specific expenses should be submitted to the Budget Office for processing. The transfer must have the approval of the department head making the reimbursement.
   • Transfers within a division as a result of a critical need may be made with the approval of the Cabinet member of that division or his/her designee. All transfers are limited to the current year unless there has been a change in reporting structure or function approved by the Superintendent and/or the School Board. In this case, written notification with supporting documentation must be provided to the Budget Office. Funds cannot be transferred to enhance the overall budget balance of a department.
   • All transfers that are not consistent with the original intent of the appropriation are prohibited without written approval of the Superintendent or designee. This includes transferring funds to another department when the funds have been dedicated for a specific purpose. In addition, functions that are being performed on a specific timeline, such as painting of facilities, cannot be delayed in order to fund another initiative.

4. Carryovers
   a. Unless approved, unused allocations will NOT be carried over into the next fiscal year. Requests to carry over any unused allocation for the current fiscal year must be forwarded to the Budget Office by June 30, 2017. The request should include an explanation of what the funds will be used for and an explanation as to why the allocation could not be used in the current fiscal year. Requests will not be accepted without a designated Cabinet member’s approval. Carryover amounts will be determined when the Superintendent’s Annual Financial Report is approved by the Board. Funds will be added to the department's budget after the Board adopts the District budget in September.

   b. Unused allocations for only the programs listed below will be carried over if a positive balance remains in the following functional area or internal order and in the department’s overall final year-end balance:

<table>
<thead>
<tr>
<th>Functional Area or Internal Order</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>6400620080000000</td>
<td>TDIF</td>
</tr>
<tr>
<td>OB09806A01- D03</td>
<td>Testing/Assessments</td>
</tr>
<tr>
<td>OB09854B06</td>
<td>Debate Program</td>
</tr>
<tr>
<td>7790721710000000</td>
<td>Digital Classroom</td>
</tr>
</tbody>
</table>

5. Reserves
   Prior year’s Reserves for Workforce and Student Success Opportunity Schools (SSOS) will be set aside within Fund Balance for the purpose of the designated programs. The Budget Office will present specific plans for these reserves (provided by the responsible departments) to the Board and the public at the Budget hearings for approval.
6. **Contracted Supplements**

Functional area ####771040000000 has been established to track supplements that are contractually related (e.g., Family Counselor, Psychologist, Social Worker, etc.). All expenses related to these supplements should be charged to this functional area as funds will not be included in your department budget.

7. **Contractual Payments**

The following functional areas have been established to track various contractual payments. All expenses related to these payments should be charged to these functional areas as funds will not be included in your department’s budget.

<table>
<thead>
<tr>
<th>Functional Area</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>xxxxx7230000000000</td>
<td>Advanced Degree Incentive</td>
</tr>
<tr>
<td>xxxxx7394100000000</td>
<td>CAP Adjustment</td>
</tr>
<tr>
<td>xxxxx7291600000000</td>
<td>Extended Sick Leave</td>
</tr>
<tr>
<td>xxxxx7231000000000</td>
<td>Insurance Incentive</td>
</tr>
<tr>
<td>xxxxx7393500000000</td>
<td>Longevity</td>
</tr>
</tbody>
</table>

8. **Cost Distribution**

In order to ensure the proper allocation of costs, if a department is purchasing supplies, books, equipment, substitutes, etc., where the school benefitting can be identified, a 5000xxxxxxxxxxxx functional area should be used.

9. **Emergency Department Budget Requests**

a. **Non-Salary**

   - *Emergency requests only* for additional funding during the year shall be submitted via the *Emergency Budget Request Form* which is located on the Budget Office website, along with instructions on how to complete the form. Requests will not be accepted without a Cabinet member’s approval. Based on the District’s priorities and funding availability, the distribution of any dollars to the departments will be determined.

   - Approved emergency budget requests impacting the General Fund’s balance will be reflected on the monthly amendments presented to the Board for approval. The department requesting additional funds will be notified when the item is presented to the Board as the Department Head or designee must be available to provide additional detail if requested at the Board meeting.

   - The Board will ratify all emergency budget requests under $500,000 as part of the monthly budget amendment process.

   - The following levels of funding approval for these requests have been established:
     - Budget Director - Up to $25,000
     - Chief Financial Officer - $25,001– $50,000
     - Superintendent - $50,001– $500,000
     - Board - Over $500,000
b. Salary

- Only approved budgeted positions will be funded. The Emergency Budget Request Form must be submitted for new or additional positions requested during the year. The request must clearly establish the emergency needs of this position or adjustment. The same procedure will be followed as explained for Non-Salary budget requests above.

- New organizational chart positions must be submitted annually as part of the Superintendent’s Organizational Chart process. Exceptions based on unanticipated issues or circumstances must receive prior written approval from the Superintendent.

- Human Resources will assist in the development of job descriptions and pay grade recommendations, if necessary.

c. The Budget Office will notify departments as to the status of their request. Approved General Fund salary and/or non-salary items will be added to the department budget as continuation or one-time funding (current year only), depending on approval.

10. Miscellaneous Special Revenue

Fund 4920 and Fund 4990 have been established to track these revenues and expenses.

a. Fund 4920 will be used for all events where funds are received from an internal source within the School Board of Broward County, Florida, such as registration fees.

b. Fund 4990 will be used for all events where funds received are from an external source outside the School Board of Broward County, Florida, such as vending machines.

c. For those instances where the source of funds will be split, such as miscellaneous local revenue, both funds will be utilized based on the proportion of the source of funding.

d. Please note the following:

- **Food purchases will only be allowed in Fund 4990.**

- Funds **cannot** be transferred between Fund 4920 and Fund 4990.

- **Salary expense will not be permitted in either fund.** Salary expense should be coded to the regular budget using the same internal order number established in these funds for the event. A signed budget transfer must be submitted to the Budget Office to transfer funds to cover the cost of the salary expense.

- Any deficit in these accounts will first be covered by the accounts combined funds in both 4920 and 4990. Any remaining deficit will be charged to the department’s General Fund budget and will result in the closure of the account.

e. Please refer to Business Practice Bulletin A-474 for additional information, including Carryover procedure.

11. Other Salaries

Funds in Other Salaries, such as supplements, extended calendars, overtime, part-time, substitutes, etc., must be used for this purpose only. Funds budgeted for approved permanent positions cannot be used to supplement this category, nor can funds in Other Salaries be used to pay for or supplement a permanent part-time or full-time position for which funding was not approved. **Please note that the District does not automatically add funds to cover these items.**
12. **Position Control**
   a. The Budget Office maintains position control for the departments’ General Fund and Special Revenues budgets.
   b. Timely submission of a completed iForm upon approval of a new position or a change in an existing position will facilitate the HR Action process.

13. **Positions and Salaries**
    Filled positions will be funded based upon the employee’s actual salary. Standard salaries will be used for all unfilled positions.

14. **Salary Lapse**
    Salary lapse funds cannot be used by departments unless an emergency need is established and approved by the Budget Office. Salary lapse funds cannot be used for any non-salary expenditures.

15. **Prior Year Encumbrances**
   a. At the end of each fiscal year, outstanding purchase orders will roll-over into the next fiscal year. At the same time, appropriations in the same amount are added to the next year’s budget. There is no impact to the department’s current year budget.
   b. All purchase orders will remain open until month-end October (or Purchasing Department’s most current established deadline), at which time the purchase orders will be closed based on information provided by the Purchasing Department.
Educating today's students to succeed in tomorrow's world.