



Established 1915

**BROWARD**  
County Public Schools



The School Board of Broward County, Florida

# Department Budget Planning & Funding Guidelines

July 1, 2022 – June 30, 2023

Dr. Vickie L. Cartwright  
Superintendent of Schools

[browardschools.com](http://browardschools.com)



# **BROWARD COUNTY PUBLIC SCHOOLS**

**The School Board of Broward County, Florida**

**Lori Alhadeff, Chair**

**Debra Hixon, Vice Chair**

**Torey Alston**

**Brenda Fam, Esq.**

**Dr. Jeff Holness**

**Sarah Leonardi**

**Nora Rupert**

**Dr. Allen Zeman**

**Daniel P. Foganholi**

**Superintendent of Schools**

**Dr. Vickie L. Cartwright**

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, genetic information, marital status, national origin, race, religion, sex or sexual orientation. The School Board also provides equal access to the Boy Scouts and other designated youth groups. Individuals who wish to file a discrimination and/or harassment complaint may call the Director, Equal Educational Opportunities/ADA Compliance Department & District's Equity Coordinator/Title IX Coordinator 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](http://browardschools.com)**



<b>Cabinet / Department Budget Planning &amp; Funding Guidelines</b>	<b><u>Page</u></b>
General Information .....	1
Budget Development .....	1
Annual Carryovers .....	2
Budget During the Year .....	3
Monitoring .....	3
Budget Transfers .....	3
Positions and Salaries .....	3
Other Salaries .....	3
Grant Matching .....	4
P-Cards .....	4
Purchase Orders (PO's) and Prior Year Encumbrances .....	4
Miscellaneous Special Revenue .....	5

**Attachments**

Estimated Fringe Benefits

**Attachment A**

## CABINET / DEPARTMENT BUDGET PLANNING & FUNDING GUIDELINES

All Cabinet members are responsible, throughout the course of the year, for maintaining a balanced budget. During the course of managing your individual department budgets, please note the following guidelines:

### I. General Information

- a. The Budget Guidelines for fiscal year 2023 are based on the most recent interpretation of Florida Statutes. As legislative changes are implemented during the year, the guidelines will be changed accordingly.
- b. The Budget Office will coordinate the consolidation of all department budgets into the District's 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 proportionally passed along to the departments as they take place.
- e. All departments are responsible for adhering to the Guidelines. No expenditures shall be authorized or obligations incurred which are more than a budgetary appropriation. All Board items submitted to APG in Granicus with a financial impact will require a Budget Office approval prior to the submission of the Board item.

### II. Budget Development

- a. Development of the initial budget for departments will begin on March 11, 2022.
- b. Each Cabinet member and Department Head will be provided a set of budget work papers that include a report of final expenses for fiscal year 2021, original and current budget for fiscal year 2022, and a column to complete changes for fiscal year 2023. The budget work papers will also include a list of all positions currently on the departments' roster.
- c. The District experienced a significant enrollment decline this year as well as a significant funding loss due to the State's expansion of the Family Empowerment Scholarship (FES) program. When compared to the end of fiscal year 2021, the District's enrollment is down approximately 3,400 students (in addition to a loss of 8,600 students in fiscal year 2021) and a funding reduction has occurred for the FES program by \$52.6 million. **As a result, all divisions will be required to reduce their overall budgets by 5%.** As you attend the budget conferences, be prepared to provide an explanation for the mandatory budget reductions within your departments.
- d. Budget requests for all departments in each Division require their respective Cabinet member's explicit approval. All budget changes will be presented to the Cabinet for approval. It is incumbent upon each Cabinet member to have a detailed discussion with each Director regarding

the outcome of the Cabinet decision. Once the budgets are reviewed and included in the tentative budget, Cabinet Members will be required to sign off to confirm that it is correct.

- e. Departments are encouraged to take advantage of the budget development process, to realign funds within their budget to the lines where the funds are used to avoid excessive budget transfers during the year.
- f. Finance Division staff will be assigned to each Cabinet member to assist and review their proposed budgets as follows:

Division	Lead Budget Staff	Support Budget Staff
Academics	Becky McMahan	Blanca G. Piota
Chief Auditor	Becky McMahan	Jamala Williams
Chief of Staff	Becky McMahan	Blanca G. Piota
Communications	Becky McMahan	Jamala Williams
Facilities	Omar Shim	Rafiki Brown / Blanca G. Piota
Finance	No Staff Assigned	No Staff Assigned
General Counsel	Becky McMahan	Jamala Williams
Human Resources	Becky McMahan	Jamala Williams
Information Technology	Omar Shim	Rafiki Brown
OSPA	Becky McMahan	Blanca G. Piota
Safety & Security	Omar Shim	Rafiki Brown
Strategy & Operations PPO	Omar Shim	Rafiki Brown
Student Support & Initiatives	Becky McMahan	Blanca G. Piota

**III. Annual Carryovers**

- a. Unused funds will not carry over into fiscal year 2023 except for debate program donations and state required categorical funds.
- b. If department supervisors believe they have budget line items that must carryover, each department supervisor must submit a request via their Cabinet member to the CFO, before **March 31, 2022** to verify that the funds will be carried over. 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.
- c. Approved carryover amounts will be determined once the fiscal year 2022 District’s financial records are closed by the Accounting & Financial Reporting Department in September of 2022.

## IV. Budget During the Year

### 1. Monitoring

- a. Departmental budgets will be monitored periodically by the Budget Office to ensure that funding and expenditures are consistent with the functional and financial needs of the department and the District. Budget Office will address any departmental overspending by first giving each department a reasonable time to remedy the issues, such as overtime, travel and P-Card overspending.
- b. Departments must review their current spending trends to make sure there are sufficient funds to cover expenditures for the remainder of the fiscal year.
- c. Prior to engaging any contractual or professional services, each department must receive an approval of their divisional Chief and the District's Acting CFO. Without these approvals, the Budget Office will not transfer funds or add new funds to the departmental budget.

### 2. Budget Transfers

#### a. Within Department

- Transfers between functional areas and internal orders are not permitted without CFO's approval. In addition, transfers affecting commitment items 51##### (salary) and 52##### (fringe) are not permitted without Acting CFO's approval.
- Transfers are permitted between the non-salary commitment items 53##0000 through 57##0000 within the same functional area and internal order.
- Departments are encouraged to take advantage of the budget development process, to realign funds within their budget to the lines where the funds are used to avoid excessive budget transfers during the year.

#### b. Between Departments

- Transfers between departments for reimbursement of specific expenditures should be submitted to the Budget Office for processing. The transfer must have the approval of the department head making the reimbursement and the Acting CFO.
- Transfers within a division as a result of a critical need may be made with the approval of the Cabinet member of the respective division or his/her designee and the Acting CFO. 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.

### 3. Positions and Salaries

Filled positions will be funded based upon the employee's actual salary. Average Salaries will be used for all unfilled positions.

### 4. Other Salaries

- a. 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.

- b. All wage types (supplemental and one-time payments) will be delimited at the end of fiscal year 2022, and the District will review and approve them on a one-by-one basis effective July 1, 2022.
- c. Any overspending within other salaries must be covered immediately by transferring funds from other non-restricted operating budget line items.

## **5. Grant Matching**

- a. Grants that require funds matching must be approved by Cabinet prior to investing staff resources in the application process.
- b. Any supervisor of a sun setting grant that has staff paid out of such grant, must notify the Talent Acquisition office prior to the expiration of the grant. Staff assigned to the grant will need to be placed in funded vacancies or offered opportunities to apply for open positions. Department Heads must not assume that staff will be absorbed into the General Fund.

## **6. P-Cards**

- a. Departments must secure P-Card funding in the appropriate line of coding of the department's budget prior to any P-Card purchases, to prevent budget exceptions.
- b. P-Cards may not be used if the department's budget has been depleted.
- c. Funding and approval for travel and mileage reimbursements should be secured prior to making any travel arrangements.

## **7. Purchase Orders (PO's) and Prior Year Encumbrances**

- a. Departments cannot commit to purchases and services not funded within their budget. Departments must be certain that funding is in the correct account structure to comply with purchasing requirements prior to generating a commitment.
- b. Prior to engaging any contractual or professional services, each department must receive an approval of their divisional Chief and the District's Acting CFO. Without these approvals, the Budget Office will not transfer funds or add new funds to the departmental budget.
- c. All PPE and cleaning supplies related to COVID-19 must be acquired only through the Procurement and Warehousing department.
- d. Invoices for services rendered and goods received must be paid with funds from the fiscal year in which the liability was incurred. All services and goods must have a purchase order (PO) to prevent delay in payment of invoices.
- e. Any invoices received shortly after the beginning of fiscal year 2023 for services or goods received within the last few months of fiscal year 2022 must be paid through a prior year open PO.

- f. All Departments are required to review any open PO's within their locations prior to the fiscal year-end. Departments cannot carry forward any POs into fiscal year 2023 unless they are anticipating services and/or goods to be received between April 1, 2022, and June 30, 2022. Any PO's deemed necessary to carry forward outside of this time frame must be submitted to the Procurement and Warehousing Department to bring to Cabinet for approval no later than May 14, 2022.
- g. All inventory POs must be closed prior to year-end. Beginning with early June 2022 and once operating budgets for the next year become available, new PO's for inventory must be created. Next year's inventory must not be purchased utilizing prior year PO's.

## 8. Miscellaneous Special Revenue

- 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 operating 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.**



THE SCHOOL BOARD OF BROWARD COUNTY, FL

Estimated Fringe Benefits<sup>1</sup>  
2022-23

Employee Type	Fixed	Variable
Full Time Employees	\$9,271	20.73%
Temporary and Part Time Employees		20.73%
Interim/Pool Substitutes		20.73%
Other Substitutes		8.82%
Workshop Stipends		8.82%
Bonus Payments		8.82%

Estimated Rate Breakdown		
Health	\$8,977	14.94%
Dental	78	0.13%
Vision	39	0.06%
Life	1	0.00%
Disability	105	0.17%
Cafeteria	71	0.12%
Total Fixed	\$9,271	15.42%
FICA		7.65%
Workers Compensation		1.08%
Unemployment		0.09%
Other		0.00%
Sub-total Variable		8.82%
Retirement		11.91%
Total Variable		20.73%

Note:

<sup>1</sup>The above rates are estimates based on projected fringe cost and projected salaries.



# BROWARD

County Public Schools



EDUCATING  
today's students  
to SUCCEED in  
tomorrow's WORLD