

FINANCE / OPERATIONS ORGANIZATION CHART

Document ID: 0.2.0.1

Document Owner: *Business Office*

Date Revised: 2/25/2019

Approval: *CFO*

Date Created: 8/1/2010

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Document ID: 21.1.0.1

Document Owner: *Accounting*

Date Revised: 2/22/2019

Approval: *CFO*

Date Created: 8/1/2010

Overview

The materials included in this manual are intended to provide a tool for District budget managers (see budget managers section, pg. 3) to use in developing an annual budget. The process described in these guidelines will ensure a budget which meets the goals and needs of the District.

Campus principals and department leaders are budget managers for their campuses and departments. Budget managers assume the responsibility for coordinating the involvement of their staff and community at the campus and department level. To gain “buy in”, campuses and departments must involve various staff to assist in creating their budget. Please document your process of involvement. Special attention should be given to ensure that the results of this resource planning are consistent with campus improvement plans, instructional goals, objectives, and targeted areas of student need identified by the District. Departments should ensure that budgets support the mission, vision and goals of the District.

Business Services Budgetary Goal

Empower and uncover the creativity in people, support them and value them as critical members of the team, ensure their needs are met professionally. Create an environment in which nothing seems impossible.

In order for the business office to streamline its procedures and processes to assist in fulfilling the statement above please communicate any suggestions that could potentially improve delivery, standardization, elimination of steps, or speed up the information flow between all departments and campuses (yes we will still have to write purchase orders so don't submit that one). We are very interested in improvements and new efficiencies.

Calendar

Deadline	Dept.	Tasks
January 1st-31st	Business Office	Peer comparison month
January 17th	Campuses	Actual prior year participation numbers are due
February 25th – March 1st	District-wide	Budget manual training Individual department budget meetings
March 15th	Technology	Replacement Schedules Due: Software / Equipment
March 15th	Fine Arts	Replacement Schedules Due: Instrument / Uniforms
March 15th	Athletics	Replacement Schedules Due: Uniforms
March 15th	Campuses	Replacement Schedules Due: Software

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March 15th	Transportation	Replacement Schedules Due: Vehicle Fleet
April 25th	Campuses	Operational budgets due to Teaching & Learning
May 1st	District-wide	Department budgets due to Business Office
May 15th-31st	District-wide	Budget review meetings
June 1st	Business Office	Overall budget due

Budget Managers

10	Superintendent	David Truitt
20	High School	Don Snook
21	Middle School	Don Snook
23	Elementary School	Cari Detlefsen
24	Brookhaven Youth Ranch	Theresa Soukup
25	DAEP	Jana Pratkanis
26	Career & Technology	Don Snook
31	Nursing	Terri Tobola
50	Exec Director - Teaching & Learning	Amanda Adams
51	Special Education	Carla Sykora
52	Bilingual / ESL	Denae Buzbee
53	Gifted & Talented	Amanda Adams
54	Counseling Services	Michele Scott
60	Athletics	David Woodard
61	Fine Arts	Various, not centralized
70	Assistant Superintendent	Charles Mikeska
71	Maintenance & Grounds	Brian Renegar
72	Food Service	Cathy Gerik
73	Transportation	Kevin Maler
74	Custodial	Brian Renegar
75	Concessions	Cathy Gerik
76	Technology	Brandon Crow, Chris Brem
77	Human Resources / Recruiting	Kayla Hinojosa
78	PEIMS	Kayla Hinojosa

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Budget Preparation

Budgets will be based on fiscal year trends of prior expenditure activity. Administrators must study current and future needs of campuses and departments. Administrators know the plan for their respective areas and should budget accordingly to meet the goals and needs of their areas of responsibility. *Should a new program be implemented, the administrator must decide what other expenditures will be cut or adjusted to make room for new program(s), or find another funding solution. All program changes should be discussed with the business office prior to budget submission. It should be the goal of the budget manager to keep budget amendments at a minimum.*

Projections

Projections are an important part of the budget process. As administrators fill in their budgets on the form provided, care should be taken to also fill in an amount for each line estimating total expenditures for the current year. *Historically, this is a problem. If this is not completed when budgets are due, the budget will be returned for completion and the budget process cannot move forward.*

Operating Allocations

Allocations are *created using* historical enrollment and participation numbers. Each campus is allotted an allocation based upon its projected enrollment. This includes enrollment and sub populations. Department budgets are allocated based on historic amounts expended. Fine Arts and Athletics are allocated based upon estimated participation. *Campus allocations are attached to these budgetary guidelines.*

Staffing Plan / Position Inventory / Benefit Allocations

Position inventories will be reviewed and verified. *Department and campus leaders meet with the administration to discuss staffing needs, requirements, and coding.* Please review and verify fund allocations, *job* titles and contract type.

Functions

- 11 Instructional (Classroom)
- 12 Library / Instructional Resources & Media Services
- 13 Staff Development / Curriculum Development
- 21 Instructional Administration

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- 23 School Leadership
- 31 Counseling / Guidance
- 32 Social Services
- 33 Health Services (Nurses)
- 34 Pupil Transportation (to & from school ONLY)
- 35 Child Nutrition / Food Services
- 36 Extracurricular
- 41 General Administration
- 51 Facilities Maintenance & Operations
- 52 Security & Monitoring Services
- 53 Data Processing Services
- 61 Community Services
- 71 Debt Services
- 81 Facilities Acquisition & Construction
- 93 Payments to Fiscal Agent/Members
- 95 Payment / Juvenile Justice Alternative Ed Program
- 99 Payments to County Appraisal Districts

Restricted moves

It is imperative to remember when developing a budget that there are areas in the budget that cannot be reallocated. Examples would include moves between program intent codes and funds. Program intent budgets must be spent in accordance with the state funding template. The template outlines the amount that must be spent in each program intent. Campus leaders have access to several funds including the general fund, Title I, and/or campus funds. These funds all have a distinct purpose; therefore, budgets cannot be moved between them.

Restricted Allocations

Copiers, software, general restrictions, and campus subs are estimated and populated for each campus or department budget based on historical trends. The District will not allow any of these funds to be re-allocated to other accounts.

199 E 11 6399 xx xxx 0 11 280 – Restricted General – 5% of the campus allocation is placed in this account. During the year budgeted enrollment is compared to actual. If campus enrollment shows an increase from the budgeted enrollment, funds in this account are increased according to the number of additional students. If enrollment is below the budgeted amount, the campus restricted fund is decreased and held harmless to only the budgeted amount. Once released, these funds should be amended to normal budget accounts. The District does not allow expenditures to be booked to this account.

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199 E xx 6295 xx xxx 0 xx 292 – Restricted Software – The amount in this account is based on historical trends. This expenditure is allocated internally.

199 E 11 6112 xx xxx 0 11 284 – Restricted Subs – This budget is used when campus instructional staff are directed to attend professional development by the campus. Costs to this account (and related benefits accounts) are booked by payroll.

199 E 11 6269 xx xxx 0 11 283 – Restricted Copier – These funds are assigned by using historical data, and are to pay for copier usage billed internally.

Program Intent Allocations

Gifted and talented, special education, state compensatory education, bilingual, career and technology, and high school allotment amounts have been placed in an appropriate account with the proper program intent. Budget managers may redistribute these funds to any like program intent account code. *The District will not allow any of these funds to be moved outside the original program intent group.*

- 11 Instructional
- 21 Gifted & Talented
- 22 Career & Technology
- 23 Special Education
- 24 Compensatory Education
- 25 Bilingual / ESL
- 26 Non Disciplinary Alternative Education Program
- 31 High School Allotment Funds
- 32 Pre-K Expenditures
- 33 Special Education Pre-K Expenditures

Title I / ESSA

The intent of these grants is to provide supplemental resources to help schools with high concentrations of students from low income families and to provide high-quality education that will enable all children to meet the state performance standards.

Intended beneficiaries are students who experience difficulties mastering the state academic achievements standards.

These funds are maintained in two budgets: 1) Brookhaven Youth Ranch and 2) Teaching and Learning.

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Supplemental Items

Any supplemental item requests should be submitted on a Supplemental Request Form and not included in campus/department budgets. Supplemental requests should be unique in nature and fall outside the normal items customarily funded via the general fund. Examples include additional furniture, technology needs, curtains, and equipment. These needs should be discussed during your budget meeting so they can be included in discussions with appropriate departments (i.e. Technology).

Replacement & Major Cost Schedules

Many campus and department budgets include replacement schedules; please ensure they are current and submitted with budget preparation.

- Athletic equipment
- Athletic uniforms
- Band instruments
- Band uniforms
- Copiers
- Education Service Center
- Transportation fleet
- Insurance and utilities
- Maintenance equipment schedules
- Technology
- Software
- Substitutes
- Ag Equipment

Executive Funds

Executive funds also require a budget. An attempt should be made to budget an amount less than the cash balance in your executive fund. The recommended amount to budget is as follows:

WES \$xxxxx
WMS \$xxxxx
WHS \$xxxxx

Estimated amounts will be provided at the end of the school year. Executive fund budgets are due at the same time as all other budgets.

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Communicating your Budget

Starting this year each budget manager will be responsible for entering their own budgets in an access database called financial reports 2019. The *business office* will briefly train on this procedure during the spring budget meetings. The database will collect several things:

- Projections
- Requested budget
- Justifications
- Notes

It will also provide all details such as adopted budget, amended budget, actual expenditures and encumbrances.

At any time reports can be generated that show budgets by admin code in summary. Once the budget is complete, print the summary report, sign and submit to the *business office* with all other information necessary including:

- Account description changes (database notes field)
- Proposed budget (database proposed budget field)
- Projected current year activity (database projected field)
- Justification (database justification field)
- Position inventory report verified, signed, and dated (hard copy)
- Any relevant replacement schedules (hard copy)
- Supplemental item requests (hard copy, form attached)
- Executive fund budget (database)

Review of Budgets

Campus and department budgets will be reviewed by one or more administrators.

- Does the budget relate back to the campus plans and program evaluations?
- Does there appear to be reasonable support for each line item?
- Does the budget support the District goals outlined by the *superintendent and administration*?
- Does the budget support the teaching and learning vision of the District?
- If you are requesting a budget for a new program how are you creating budgetary capacity?