

Understanding and Using School Budgets

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We will be looking at a file later on. Go to:

bit.ly/2LSD45M (case-sensitive)

Agenda

- Your rights
- School budget orientation
- What you need to know
- Q&A/troubleshooting

Your rights

Chapter 119 – Florida’s Public Records Law

- **119.01(1)** It is the policy of this state that all state, county, and municipal records are open for personal inspection and copying by any person.
- **119.01(2)(f)** Each agency that maintains a public record in an electronic recordkeeping system shall provide to any person, pursuant to this chapter, a copy of any public record in that system...
- **119.07(1)(a)** Every person who has custody of a public record shall permit the record to be inspected and copied by any person desiring to do so, at any reasonable time, under reasonable conditions...
- **119.10(1)(a)** Any public officer who knowingly violates the provisions of s. 119.07(1) is subject to suspension and removal or impeachment and, in addition, commits a misdemeanor of the first degree...

Your Collective Bargaining Agreement

**Education Professionals Contract Article 17.B:
“In order to provide appropriate input, the BTU
steward *shall be provided* a complete copy of
his/her school’s budget.”**

School budget orientation

Public School Financial Reporting in Florida

- Money lives in funds (analogous to “bank accounts”)
- Spending is accounted for along two dimensions:
 - Functions (i.e., the purpose for which the money is spent)
 - Ex: Instruction, School Administration, Student Transportation Services
 - Objects (i.e., the thing on which the money is spent)
 - Ex: Salaries, Employee Benefits, Materials and Supplies
- Funds, functions, and objects all have numerical codes

Funds

- **1XXX – General funds (district has much flexibility)**
 - Ex: 1000 (General), 1005 (P-Card), 1025 (After School Care)
- **4XXX – Special Revenue funds (district has little to no flexibility)**
 - Ex: 4220 (Head Start), 4230 (IDEA/Title I)
- **Other funds you probably won't ever see in a school budget**
 - **2XXX – Debt Service funds**
 - **3XXX – Capital Projects funds**

Functions

- **5XXX – Instruction**
 - Ex: Basic Instruction (5100), ESE (5250), CTE (53XX-54XX), Pre-K (5500)
- **61XX – Student Support Services**
 - Ex: Social Work (6110), Guidance (6120), Psychological Services (6140)
- **6200 – Instructional Media Services**
- **7300 – School Administration (Principal's Office)**
- **7900 – Operation of Plant (utilities, groundskeeping, crossing guards)**

Objects

- **1XX – Salaries**
 - Second digit tells *who* (1 – admin, 2 – teacher, 3 – other certified, etc.)
 - Third digit tells *what* (1 – regular, 2 – overtime, 3 – supplements, etc.)
 - Ex: regular classroom teacher salary is object **121**
- **2XX – Employee Benefits (FICA, FRS, Insurance, etc.)**
- **3XX – Purchased Services (travel, equipment rental, contracted labor, etc.)**
- **4XX – Energy Services**
- **5XX – Materials and Supplies (textbooks, periodicals, food, etc.)**
- **6XX – Capital Outlay (library books, computers, furniture, etc.)**
- **7XX – Other expenses (mostly legal/financial stuff)**

Other technical terms

- You may see these terms used on your school budget and/or budget reports
- A “commitment item” tells you about the *object*
 - Ex: 5149000 – object 149 (“other” salary for substitute teachers)
- A “functional area” tells you the *function and activity*
 - Ex: 565212108000000 – function 5652 (general classroom support), activity 12108 (school recognition)

Resources to learn more

- [BCPS Accounting and Financial Reporting Department](#)
 - [Accounting and Financial Reporting – Chart of Accounts](#)
 - [Chart of Accounts of Funds](#)
 - [Dictionary of Functions](#)
 - [Dictionary of Objects](#)
 - [Object Codes Cheat Sheet](#)
 - [Commitment Items](#)
 - [Functional Areas](#)

Ex: Parkside Elementary – bit.ly/2LSD45M

						CURRENT APPROPRIATION	COMMITMENTS/EXPENSES	AVAILABLE BUDGET					
FUNDS CTR	FUND	ACTIVITY	FUNDED PROGRAM	FUNCTION	CMMT ITEM	\$	\$	\$					
3323137610	PARK LAKES E	1000	0	Operating Budget	NOT RELEVANT	NOT RELEVANT	5101	51220000	TCHR - OT		306.76	-306.76	
								149,000	SUBSTITUTE-OTHR		12,145.49	-12,145.49	
									Result		12,452.25	-12,452.25	
								149,000	SUBSTITUTE-OTHR		4,536.33	-4,536.33	
									Result		4,536.33	-4,536.33	
								5652	362,000	EQUIPMENT RENTAL	27,610.29	22,425.29	5,185.00
									395,000	PRINTING	178.00		178.00
									399,000	OTHER TECH-RELATED	1,068.80	568.80	500.00
									511,000	SUPPLIES	16,786.50	7,760.85	9,025.65
									516,000	INSTRUCT MATERIALS		7,682.74	-7,682.74
									592,000	BOTTLED WATER	862.87	862.87	0.00
									Result		46,506.46	39,300.55	7,205.91

- Fund 1000 – General
- Function 5101 – Basic K-3 Instruction
- Function 5102 – Basic 4-8 Instruction
- Function 5652 – General Classroom Support

Do I need to know every line of my school budget to advocate effectively?

No.

Your role in the budget process

- **The BTU Steward, Faculty Council, and School Advisory Council can exert influence over some items in the budget, but not all.**
- **Pay attention to the following activities in particular:**
 - **12108: School Recognition**
 - **12109: Accountability**
 - **12203: Science Lab**
 - **12301: Inservice – State**
 - **12302: Teacher Training**
 - **65710: Subs – Absences**
 - **65719: Department Head Release Time**

Q&A/troubleshooting