

Sample Budget and Budget Narrative Template

*Budget Instructions: In accordance with FL.1002.33(9)(g)(3) The statement of revenue, expenditures, and changes in fund balance shall be in the governmental funds format prescribed by the Governmental Accounting Standards Board." See sample annual budget below.

Projected FTE: **1000**

Revenues				
Function	Obj	Description	Total Governmental Funds	Sample Budget Narrative (Include a brief but detailed explanation for each amount claimed)
		FEDERAL SOURCES		
	3100	Federal direct		
	3200	Federal through state and local	\$ 203,060	Based on x NSLP funding per student; Title 1 revenues in the amount of x , CSP, etc
		STATE SOURCES		
	3310	FEFP	\$ 5,905,000	FEFP Revenue utilizing the revenue worksheet provided by the FLDOE
	3397	Capital outlay	\$ 136,500	Estimated based on latest state budget/prior year allocation
	3355	Class size reduction		
	3361	School recognition		
	33XX	Other state revenue		
		LOCAL SOURCES		
	3430	Interest		
	3413	Local capital improvement tax		
	34XX	Other local revenue	\$ 297,600	Based on commitment letter from donor(attach); Fundraising efforts in the amount of x etc.
		Total Revenue	\$ 6,542,160	

Expenditures				
Function	Obj	Description	Total Governmental Funds	Sample Budget Narrative (Include a brief but detailed explanation for each amount claimed)
Function 5100 - Basic Instruction				
5100	120	Classroom Teacher Salaries		See staffing plan
5100	130	Other Certified Staff Member		
5100	140	Substitute Teachers		See staffing plan
5100	141	District Funds Salaries	\$ 34,800	
5100	150	Paraprofessionals		See staffing plan
5100	160	Other Support Personnel		
5100	210	Retirement		Employer match of x per full time employee
5100	220	FICA	\$ 3,060	7.65% of gross salaries
5100	230	Group Insurance	\$ 12,000	Average x per full time employee
5100	240	Worker's Compensation	\$ 276	
5100	250	Unemployment Compensation	\$ 700	
5100	290	Other Employee Benefits	\$ 250	
5100	310	Professional and Technical Services	\$ 15,000	
5100	510	Supplies	\$ 27,000	Instructional supplies based on number of students
5100	270	Lead funds	\$ 5,200	
5100	520	Textbooks		Noncapitalized textbooks (workbooks) based on number of students
5100	641	Furniture, Fixtures-Capitalized		
		5100 Sub Total	\$ 98,286	
Function 5200 - Exceptional Education				
5200	130	Other Certified Staff Member		See staffing plan
5200	120	Classroom teachers	\$ 1,192,582	
5200	140	Substitute Teachers		
5200	150	Paraprofessionals	\$ 1,014,689	Classroom aides
5200	160	Other Support Personnel	\$ 41,000	
5200	210	Retirement		x percentage of salaries
5200	220	FICA	\$ 171,993	7.65% of salaries
5200	230	Group Insurance	\$ 346,000	
5200	240	Worker's Compensation	\$ 15,513	
5200	330	Travel/workshops/conferences	\$ 10,000	
5200	331	Field trips	\$ 21,500	
5200	510	Instructional materials	\$ 12,500	
5200	520	Textbooks	\$ 5,000	
5200	591	Other Materials and supplies	\$ 27,000	
5200	640	Furniture and Fixtures-noOn-capitalized	\$ 10,000	
5200	690	Software	\$ 2,500	
5200	250	Unemployment Compensation	\$ 23,100	
5200	290	Other Employee Benefits	\$ 20,000	
5200	310	Professional and Technical Services	\$ 118,000	Includes contracted speech therapy services, based on IEP
		5200 Sub Total	\$ 3,031,377	
Function 6100 - Pupil Services				
6100	130	Other Certified Staff Member	\$ 180,220	See staffing plan
6100	131	Mental Health Consultant	\$ 6,000	
6100	140	Substitute Teachers		
6100	150	Paraprofessionals		
6100	160	Other Support Personnel		
6100	210	Retirement		
6100	220	FICA	\$ 13,710	
6100	230	Group Insurance	\$ 36,000	
6100	240	Worker's Compensation	1285	
6100	250	Unemployment Compensation	2100	
6100	290	Other Employee Benefits	\$ 5,100	
		6100 Sub Total	\$ 244,415	
Function 6200 - Instructional Media Services				
6200	120	Classroom Teacher Salaries		
6200	130	Other Certified Staff Member		
6200	140	Substitute Teachers		
6200	150	Paraprofessionals		
6200	160	Other Support Personnel		See staffing plan
6200	210	Retirement		
6200	220	FICA		
6200	230	Group Insurance		
6200	240	Worker's Compensation		
6200	250	Unemployment Compensation		
6200	290	Other Employee Benefits		
		6200 Sub Total	\$ 0	

Function 6300 - Instructional/Curriculum Development				
6300	310	Professional and Technical Services	3500	
6300	311	Staff Development	10000	
6300	510	Supplies		Includes educational licenses, based on fees per student or campus
		6300 Sub Total	\$ 13,500	
Function 6400 - Instructional Staff Training				
6400	311	Staff Development	\$ 5,000	Travel for state and national conferences for professional
		6400 Sub Total	\$ 5,000	
Function 7100 - Board				
7100	310	Professional and Technical Services	\$ 95,803	Includes contracted audit fee, legal expenses and District fee
		7100 Sub Total	\$ 95,803	
Function 7200 - General / District Administration				
7200	730	Dues and Fees	\$ 41,667	District fee as listed in district revenue estimate worksheet
		7200 Sub Total	\$ 41,667	
Function 7300 - School Administration				
7300	110	Administrator Salaries	\$ 174,612	See staffing plan
7300	160	Clerical Staff	\$ 232,862	See staffing plan
7300	150	Consultant	\$ 18,000	
6500	310	Technology	\$ 5,000	
7300	210	Retirement	\$ 15,000	
7300	220	FICA	\$ 31,172	
7300	230	Group Insurance	\$ 18,938	
7300	310	Professional and Technical Services	\$ 500	
7300	330	Travel/workshops/conferences	\$ 2,000	
7300	360	Rentals	\$ 2,500	
7300	370	Communications	\$ 12,500	
7300	390	Advertising	\$ 25,000	
7300	510	Office expense	\$ 66,500	
7300	730	Dues and Fees	\$ 2,500	
7300	792	Other administrative expenses	\$ 29,000	
7300	240	Workers Compensation	\$ 2,812	
7300	250	Unemployment Compensation	\$ 2,450	
7300	510	Supplies	\$ 5,000	Office supplies, based on number of administrators
7300	641	Furniture, Fixtures-Capitalized		
7300	642	Furniture, Fixtures (Non Capitalized)	2500	
7300	690	Computer Software		
7300	730	Dues and Fees		list dues and fees
7300	750	Other Personnel Services		
7300	790	Miscellaneous Expenses		
		7300 Sub Total	\$ 648,846	
Function 7400 - Facilities Acquisition				0
Function 7500 - Fiscal Services				
7500	310	Professional and Technical Services		ESP Fee
7500	311	Other Professional services	\$ 78,744	
		7500 Sub Total	\$ 78,744	
Function 7600 - Food Services				
7600	160	Food Service Manager		
7600	160	Food Service Workers		
7600	160	Other Support Personnel		See staffing plan
7600	210	Retirement		
7600	220	FICA		
7600	230	Group Insurance		
7600	240	Worker's Compensation		
7600	250	Unemployment Compensation		
7600	290	Other Employee Benefits		
7600	570	Food		Breakfast, Snacks and Lunch based on cost per student and estimated number of students eating lunch
7600	641	Furniture, Fixtures-Capitalized		Kitchen equipment purchases as approved by the board
		7600 Sub Total	\$ 0	
Function 7900 - Operation of Plant				
7900	160	Other Support Personnel	\$ 35,080	see staffing plan
7900	130	Security		
7900	210	Retirement		
7900	220	FICA	\$ 2,684	
7900	230	Group Insurance	\$ 12,000	
7900	240	Worker's Compensation	242	
7900	250	Unemployment Compensation	700	
7900	290	Other Employee Benefits		
7900	310	Professional and Technical Services	\$ 115,000	Includes contracted safe school and traffic officers
7900	320	Insurance and Bond Premiums	\$ 100,000	Property insurance, general liability, professional liability
7900	330	Travel		
7900	350	Repairs and Maintenance	25000	
7900	360	Rent	\$ 1,230,956	Rent
7900	370	Communications	\$ 12,000	
9100	0	Community Services	\$ 65,500	
7800	330	Student Transportation	\$ 93,600	
7900	510	Supplies	\$ 35,000	
7900	380	Public Utilities	\$ 52,000	
7900	730	Dues and Fees	\$ 2,500	
7900	390	Other Purchased Services	\$ 30,000	
7900	430	Utilities	\$ 75,000	Based on prior year expenses
7900	641	Furniture, Fixtures-Capitalized		
		7900 Sub Total	\$ 1,887,262	

Function 8100 - Maintenance of Plant				
8100	350	Repairs and Maintenance	\$ 15,000	A/C Repair, Pest Control, regular maintenance and cleaning
8100	510	Supplies	\$ 36,000	Janitorial supplies, based on prior year expenses
8100	310	Professional and Technical Services	\$ 22,000	
		8100 Sub Total	\$ 73,000	
		Total Expenditures	\$ 6,217,900	
		Excess of Revenues Over Expenditures	\$ 324,260	
		Beginning Fund Balance (as of June 30, 2020)	\$ 0	
		Net Change in Fund Balance	\$ 324,260	
		Ending Fund Balance	\$ 324,260	