



Okaloosa Schools The Budgeting Process School Year 2016-2017

*Developing Budgets
for
District Schools
for
Fiscal Year 2016-2017*

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Enrollment Information

Each December, Information Systems works with school principals to create enrollment projections by program for the following school year. These projections provide the basis for most school revenue allocations.

After projections have been made, if an Exceptional Student Education (ESE) unit is moved from one school to another, Finance adjusts the affected schools' enrollment projections accordingly. Likewise, if school enrollment projections are greater than the state's enrollment projections, Finance may pro-rate schools' projections.

Enrollment projections consist of the following programs:

Program No.	Description	Program Cost Factor – FY 2016-2017
101	Basic – Grades PK – 3	1.103
102	Basic – Grades 4 – 8	1.000
103	Basic – Grades 9 – 12	1.001
111	Basic w/ESE* Services – Grades PK – 3	1.103
112	Basic w/ESE* Services – Grades 4 – 8	1.000
113	Basic w/ESE* Services – Grades 9 – 12	1.001
130	ESOL** - Grades K – 12	1.194
254	ESE* Support Level 4 – Grades PK – 12	3.607
255	ESE* Support Level 5 – Grades PK – 12	5.376
300	Career Education – Grades 9 – 12	1.001

*ESE = Exceptional Student Education

**ESOL = English for Speakers of Other Languages

The adjusted school enrollment projections are known as Adjusted Projected Unweighted FTE. The Program Cost Factors are applied to the Adjusted Projected Unweighted FTE (UFTE) to obtain the Adjusted Projected *Weighted* FTE (WFTE).

Comparative FTE enrollment information is provided for each school by program for 2015-2016 versus 2016-2017. The enrollment data for each year is based on the adjusted unweighted and weighted full-time equivalent students per the original projections. Descriptions of individual programs may be found in *2015-2016 Funding for Florida School Districts* located in the [Appendices](#).

Student enrollment for District schools is projected to increase/(decrease) approximately 274 unweighted FTE when comparing fiscal year 2016-2017 projections to fiscal year 2015-2016 actual enrollment as of the 3rd FEFP.

FEFP Base Funding Statutory Requirement

In 2001-2002, the District implemented Equity in School-Level Funding, F.S. 1011.69. The intent of Equity in School-Level Funding is that funds generated at a school go to the school. The statute required that beginning in 2003-2004, district school boards had to allocate at least 90% of the funds generated by that school based upon the Florida Education Finance Program and the Appropriations Act, including gross state and local funds, discretionary lottery funds, and funds from the school district's current operating discretionary millage levy. The District successfully implemented the statutory requirement in 2002-2003.

In 2003, the Legislature modified the requirement to be "district school boards shall allocate to schools within the district an *average* of 90 percent of the funds generated by all schools and guarantee that each school receives at least 80 percent of the funds generated by that school based upon the Florida Education Finance Program as provided in s. 1011.62 and the General Appropriations Act, including gross state and local funds, discretionary lottery funds, and funds from the school district's current operating discretionary millage levy." The statute specifically excludes Supplementary Academic Instruction and Class Size Reduction funds.

Although the statute reduced the requirement on an individual school basis, the District continued to allocate FEFP Base Funding to each school based on 90% of the funding earned by the school. This method of budgeting was known as site-based. Beginning in 2007-2008, the District increased the allocation to 92% FEFP Base Funding to each school based upon its adjusted projected weighted FTE. In 2014-2015, the Superintendent and School Board implemented a hybrid centralized/decentralized school budgeting model in lieu of site-based budgeting; however, the District continues to allocate an average of 92% of FEFP Base Funding to schools with at least 80% of the funds generated by a school being allocated to that school.

FEFP and State Categorical Funding For Fiscal Year 2016-2017

Funds for state support to school districts are provided primarily by legislative appropriations, and the Legislature’s Final Conference Report for fiscal year 2016-2017 was published on March 8, 2016. The major portion of state support is distributed through the Florida Education Finance Program (FEFP). The FEFP is the primary source for the General Fund which funds the major portion of the schools’ operating budget. There are other sources of funding; however, the FEFP is the foundation for financing Florida’s K-12 educational programs. (See Appendices for *2015-2016 Funding for Florida School Districts*.)

The Final Conference Report reflects the revenue allocation to Okaloosa County generated through the FEFP for fiscal year 2016-2017 in the following categories:

- Base FEFP Funding
- Safe Schools
- 0.748 Mill Compression
- Supplemental Academic Instruction
- ESE Guarantee
- Reading Instruction
- DJJ Supplemental
- Virtual Education
- Instructional Materials
- Student Transportation
- Digital Classrooms
- Teacher Classroom Supply Assistance
- Federally Connected Student Supplement

A key feature of the FEFP is that it bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. The primary portion of the FEFP is FEFP Base Funding. FEFP Base Funding is calculated as follows:

$$\begin{aligned} & \text{Base Student Allocation (BSA)} \\ & \times \text{District Cost Differential (DCD)} \\ & \times \text{Weighted FTE} \\ & = \text{FEFP Base Funding} \end{aligned}$$

Weighted FTE is calculated by multiplying the number of full-time equivalent (FTE) students in each of the funded education programs by the Program Cost Factors (PCF) to obtain weighted FTE (WFTE) students. Program cost factors are determined by the Legislature and represent relative cost differences among the FEFP programs.

Changes in Base Student Allocation (BSA), District Cost Differential (DCD), and Program Cost Factors (PCF) are shown in the following tables:

Description	2015-2016	2016-2017	\$ Increase/ (Decrease)	% Increase/ (Decrease)
BSA	\$4,154.45	\$4,160.71	\$6.26	0.15%
DCD	0.9881	0.9877	(0.0004)	(0.04)%
BSA x DCD	\$4,105.01	\$4,109.53	\$4.52	0.11%

Program	2015-2016 PCFs	2016-2017 PCFs	Increase/ (Decrease)
101/111	1.115	1.103	(0.012)
102/112	1.000	1.000	0.000
103/113	1.005	1.001	(0.004)
130	1.180	1.194	0.014
254	3.613	3.607	(0.006)
255	5.258	5.376	0.118
300	1.005	1.001	(0.004)

Local revenue for school support is derived almost entirely from property taxes levied by each school district. Each school board participating in the state allocation of funds for the current operation of schools must levy the millage set for its required local effort from property taxes. Each district's share of the state total required local effort is determined by a statutory procedure that is initiated by certification of the property tax valuations of each district by the Department of Revenue.

In addition to FEFP Base Funding, our District will also receive the following categorical funding from the State:

- Discretionary Lottery
- Class Size Reduction
- School Recognition Funding, if applicable

The District must pass through approximately \$12.2 million of FEFP related funds to charter schools and to private schools for McKay Scholarships.

District School Budget Revenue Allocations

The School Budget Manual contains information about each of the schools' revenue sources and the projections, including any special instructions relating to each project. Revenue in some of the projects is restricted and cannot be used for salaries and benefits; therefore, Finance will temporarily budget the estimated allocation for each of those fund sources in the appropriate project, function, and object at each cost center. Funds may not be moved until after the preliminary and tentative budget is adopted in late July. The revenue allocations are explained in the sections that follow.

School Revenue Projections – Summary

The Revenue Projection page for each school provides a summary comparison between the initial allocations made in fiscal year 2015-2016 versus the initial allocations made in fiscal year 2016-2017. Each Revenue Projection also includes a section titled "Significant Factors Affecting Allocations" indicating the following:

Total Increase/(Decrease) of Unweighted FTE

This is the total change in UFTE as indicated on each school's Enrollment Information page. It reflects the increase or decrease, between 2016-2017 adjusted projected UFTE and the 2015-2016 adjusted projected UFTE, for each school.

Unweighted FTE Moved to/(from) One School to Another School

Not applicable

Adjustments in UFTE Due to Changes in Location of ESE Units

Each year, Student Intervention Services – ESE evaluates placement of ESE units throughout the District and makes recommendations for relocation of units in order to better serve students while efficiently managing resources. For 2016-2017, the District will move one VE unit from Bruner Middle School to Pryor Middle School.

Increase/(Decrease) in UFTE Due to Final Conference FTE Changes

Not applicable

General Operating Budget – Discretionary – No Project

In order to provide a standard of service to all schools in the District, the Superintendent recommended the implementation of a hybrid centralized/decentralized school budgeting model in lieu of site-based budgeting beginning with fiscal year 2014-2015. In the site-based model, each school received revenue based on its projected weighted FTE and was responsible for purchasing positions and funding all operating expenditures, including utilities. Revenue was then adjusted twice a year based on actual weighted FTE. In the hybrid centralized/decentralized school budgeting model, each school receives position allocations and overhead budget allocations. The Superintendent is recommending the continuation of the hybrid centralized/decentralized school budget model.

School operating budgets are also known as the discretionary or “no project” budgets and are funded from General Operating Fund revenues, primarily the Florida Education Finance Program (FEFP). School operating/discretionary budget allocations consist of the following:

Position Allocations

The District developed Staffing Standards based on school type and adjusted projected unweighted FTE ranges. These School-Board approved Staffing Standards were used to allocate the following categories of positions to District schools:

- School Principal
- Assistant Principal
- Instructional – Special Positions
- Guidance
- Media
- Other Administrative/Instructional Support
- Clerical
- Educational Support – Classroom

The total number of Basic, Vocational, and ESE Gifted instructional units required were calculated based on the union (OCEA) class size requirements. (Class Size Reduction – Project 4125 was used to allocate instructional units to meet class size per Florida Statutes.) Instructional units funded through the following projects were deducted from the total OCEA class size requirement to determine the Discretionary funded instructional units: AICE – Project 9004, AP – Project 2154, CSR – Secondary Math Initiative – Project 5120, IB – Project 7055, IB – Academically Disadvantaged – Project 5056, and SAI – Secondary Reading Initiative – Project 0120.

The Exceptional Student Education (ESE) Department recommended the ESE Non-Gifted instructional and educational support units required for each school. These positions were funded through Discretionary and IDEA, if applicable.

Supplement Allocations

Supplements were allocated based on a Supplement Standard for each type of school.

Overhead Allocations

Schools received overhead allocations in the following categories:

- Utilities – This allocation was based on an average per conditioned square foot and funds electricity, natural gas, telephone service, water/sewer, garbage, and recycling. Once the budget for the new fiscal year is in place, these funds will be re-appropriated to Project 5099 – School Utilities. Schools will have no further responsibility for these expenditures.
- Supplies – The allocation for supplies consists of a base allocation plus an additional allocation per Unweighted FTE. Schools may re-appropriate these funds as needed.
- Substitutes – The allocation for substitutes was based on the number of Instructional units allocated. The initial allocation is made in Function 5100 – Basic Instruction; however, schools may re-appropriate the funds to cover expenditures for substitutes in other functions such as ESE Instruction, Vocational Instruction, Administrative, etc. The funds may not be used to fund substitutes for professional development. Any funds remaining at the end of the fiscal year are pulled back to the District level; likewise, any deficits at the end of the fiscal year are covered by the District.
- Other Overhead – Schools receive an allocation for other overhead based on Unweighted FTE. These funds may be used for any other expenditure a school may have, such as travel, postage, printing, and equipment.

Health Services Allocation

The allocation for health services was based on a standard of service and the most recent health contract. Once the budget for the new fiscal year is in place, the allocation will be adjusted based on the new contract. The funds will then be re-appropriated to Project 6004 – Health Services. Schools have the option of “buying up” the position.

Custodial Services Allocation

This allocation was made based on conditioned square footage and provides funding for all custodial personnel and supplies. Once the budget for the new fiscal year is in place, these funds will be re-appropriated to Project 2011 – Custodial Services. Schools will have no further responsibility for these expenditures.

Class Size Reduction – Project 4125 – Categorical Funding

The Superintendent is recommending the continued allocation of Class Size instructional units. The Class Size Reduction (CSR) categorical funding is \$33.1 million, an increase of \$0.35 million from fiscal year 2015-2016. School districts throughout the State of Florida were required to fully implement the constitutionally required class size reduction mandate in fiscal year 2010-2011. Full implementation to the class level for core courses requires additional instructional units. The initial instructional allocation of 263.00 units equates to approximately \$17.8 million in funding. Additional units may be allocated to comply with class size requirements based on individual meetings with schools.

Use of Flexible Class Size Reduction (CSR) – Categorical Funding

Per Florida Statute 1011.685, a school district that meets the maximum class size requirement may use the class size categorical funds for any lawful operating expenditure. The District continues to use flexible Class Size Reduction funding in the amount of \$4.8 million to offset the incremental cost of the instructional salary increases funded from Class Size Reduction in fiscal years 2005-2006, 2006-2007, and 2007-2008.

For fiscal year 2016-2017, the Superintendent is recommending that the District use flexible Class Size Reduction funds to continue the following initiatives at the school level:

Continuation of CSR – Instructional Coaches – Project 4104

The Superintendent is recommending that the District continue to provide ongoing embedded Math and Reading professional development support for select schools through Instructional Coaches. The program places full or part-time Instructional Coaches in elementary, middle, or high schools based on need. CSR – Instructional Coaches may be used to fund Math and/or Reading Instructional Coaches. Instructional Coaches are also provided through Reading Instruction – Project 6123, Title I – Part A, and Title II. The embedded professional development activities provided by the Instructional Coaches are directly related to student achievement issues and reflect intensive efforts to increase achievement through the more highly developed cognitive base of teachers in the areas of literacy and mathematics. This project will provide 3.80 Instructional Math Coaches for a total of \$0.3 million; however, this allocation may be adjusted at the school level once testing results for fiscal year 2015-2016 are received.

Continuation of CSR – Secondary Intensive Math – Project 5120

The Superintendent is recommending that Class Size Reduction funding be used to provide smaller class sizes of 16 for non-proficient middle school students via a Secondary Intensive Math Program. The instructional units have been allocated based on students scoring Level 1 or 2 on the most recent state-wide assessment. The allocation consists of 20.80 instructional units for a total of \$1.4 million.

Lottery – Categorical Funding

The District will be making the following allocations to schools as revenue is received from the State:

Lottery – School Advisory Council – Project 7002

The State makes an initial Discretionary Lottery allocation to each District; however, this allocation is subject to change based on the School Recognition Program funds remaining at the State level after funding the Florida School Recognition Program. Once the final Discretionary Lottery allocation is made

for the fiscal year, School Boards must allocate up to \$5 per unweighted FTE to be used at the discretion of the School Advisory Council (SAC). These moneys may not be used for capital improvements or for any project or program that has a duration of more than one year; however, a school advisory council may independently determine that a program or project funded in a prior year should receive funds in a subsequent year. If the final Discretionary Lottery allocation is not sufficient to fully fund the SACs, the SAC allocation will be prorated.

Lottery – School Recognition – Project 7160

The State allocates Lottery funds for the Florida School Recognition Program. This program provides monetary awards to public schools that earn an “A” grade, improve at least one performance grade from the previous year, or sustain the previous year’s improvement of more than one letter grade. Funds are also awarded to alternative schools that receive a commendable rating or improve at least one level. The Florida Legislature provided for awards of up to \$100 per student; however, this amount may be decreased slightly as the allocation is dependent upon the number of schools state-wide that actually qualify for the funding.

School Recognition Program funds may only be used for nonrecurring bonuses to the faculty and staff, nonrecurring expenditures for educational equipment or materials, or for temporary personnel to assist the school in maintaining or improving student performance. The school’s staff and school advisory council (SAC) must decide to spend these funds for one or any combination of these three purposes. If the school’s staff and SAC cannot reach an agreement by February 1, the awards must be equally distributed to all classroom teachers currently teaching in the school.

Supplemental Academic Instruction – FEFP Funding

The Supplemental Academic Instruction (SAI) allocation is funded through the Florida Education Finance Program (FEFP). The Superintendent is recommending that the schools receive the following allocations funded through SAI:

Continuation of SAI – ESOL – Project 4110

Schools with a projected one language population of 15 or greater have been allocated one (1.00) ESOL Interpreter, and schools with a projected one language population of 50 or greater have been allocated two (2.00) ESOL Interpreters. The initial allocation is 27.00 ESOL Interpreters for a total of \$0.9 million. This allocation is subject to adjustment based on the actual number of students requiring this service.

Continuation of SAI – Student Training Program (STP) – Project 4162

This project is designed to provide schools with an additional discipline alternative. The Student Training Program will allow students to continue their classwork and receive credit for completion thereby enabling them to continue academic progress. The allocation will fund one Classroom Assistant – ISS/STP per Middle, High, K-8, and K-12 school. The allocation is 33.00 Classroom Assistant – ISS/STP positions for a total of \$1.2 million.

Continuation of SAI – Secondary Intensive Reading – Project 0120

In fiscal year 2005-2006, the District implemented the “Secondary Reading Initiative,” a School Board directive to provide a comprehensive reading program requiring all non-proficient middle and high school readers to take a reading course. The funding provided in this project enables schools to have smaller class sizes – 16 at the middle school level and 18 at the high school level. The instructional units have been allocated based on students scoring Level 1 or 2 on the most recent state-wide assessment. The project also provides classroom assistants for the program. The allocation consists of 41.60 instructional units and 27.00 classroom assistants for a total of \$3.7 million.

Continuation of SAI – Plan of Care – Project 6113

The Plan of Care tutoring program will be continued in fiscal year 2016-2017. Funds will be used strictly for before and after school tutoring. The allocation is not included in the initial budget and will be made after the District receives the 2016 state-wide assessment results.

Continuation of SAI – Summer Intensive Studies – Project 7127

The Superintendent proposes a continuation of the Summer Intensive Studies initiatives for Reading, Math and/or Credit Recovery. The allocation of SIS funds will be made at a later date based on guidelines provided by the Assistant Superintendent – Curriculum and Finance.

Other FEFP Funding

The Superintendent is recommending that the District make the following allocations to applicable schools for fiscal year 2016-2017:

Continuation of Teachers Classroom Supply Assistance Program – Project 3180

The Teachers Classroom Supply Assistance Program provides funding to instructional staff to purchase classroom supplies and materials for use in the instruction of students in pre-kindergarten through grade 12. Section 1012.71(6), Florida Statutes, states “For purposes of this section, the term “classroom teacher” includes certified teachers employed on or before September 1 of each year whose full-time job responsibility is the classroom instruction of students in pre-kindergarten through grade 12, and full-time media specialists and guidance counselors who serve students in pre-kindergarten through grade 12. Only school district personnel employed in these positions are eligible for the classroom materials and supply stipend from funds appropriated to implement the provisions of this section.” An estimated allocation of \$263 was made to each school based on the number of qualifying staff units per the Teachers Classroom Supply Assistance Program final allocation of fiscal year 2015-2016. The initial allocation of \$0.47 million will be adjusted based on actual number of qualifying staff units as of September 1, 2016.

Continuation of Instructional Materials Allocations

The Instructional Materials allocation is a direct allocation to schools from State categorical funds and is based on unweighted FTE (UFTE). Each District School Board must purchase current instructional materials to provide each student in kindergarten through grade 12 with a major tool of instruction in core courses of the subject areas of mathematics, language arts, science, social studies, reading, and literature. Such purchases must be made within the first three years after the effective date of the adoption cycle. At least 50 percent of the annual allocation must be used to purchase instructional materials on the state-adopted list. The remaining funds may be used to purchase instructional materials or other items having intellectual content which assist in the instruction of a subject or course.

The Instructional Materials allocation consists of three categories:

- Instructional Materials – Textbooks – Project 3105
These funds may be used to purchase instructional materials, textbooks, or other items which have an intellectual content and assist in the instruction of a subject or course. Each school’s initial allocation was calculated by multiplying its Adjusted Unweighted FTE by 90% of the dollars allocated per UFTE to the District. The Superintendent recommends holding 65% of each school’s allocation at the District level and re-appropriating the funds to applicable schools for State adoptions. The remaining 35% has been allocated to individual schools to be used at each school’s discretion and will not be adjusted. The allocation for fiscal year 2016-2017 is \$1.8 million, \$1.1 million of which will be used for State adoptions.
- Instructional Materials – Media – Project 3106
These funds may be used to purchase and/or repair library books, instructional materials, and reference books. Each school’s allocation was calculated by multiplying its Adjusted Unweighted FTE by 90% of the dollars allocated per UFTE to the District and will not be adjusted. The allocation for fiscal year 2016-2017 is approximately \$112,000.
- Instructional Materials – Science Lab – Project 3109
These funds may be used to purchase science lab materials and supplies. Each school’s allocation was calculated by multiplying its Adjusted Unweighted FTE by 90% of the dollars allocated per UFTE to the District and will not be adjusted. The allocation for fiscal year 2016-2017 is approximately \$30,500.

Continuation of Reading Instruction – Project 6123

The Final Conference Report contains a specific line item allocation for Reading Instruction. The Superintendent recommends that the District use these funds to provide ongoing embedded professional development support for schools through Instructional Coaches. Reading Instruction, in conjunction with the federal programs Title I – Part A, Title II - Part A, and/or Class Size Reduction flexible funding (CSR - Instructional Coaches – Project 4104), will place full or part-time Instructional Coaches in elementary, middle, and high schools as needed. The embedded professional development activities provided by the Instructional Coaches are directly related to student achievement issues and reflect intensive efforts to increase achievement through the more highly developed cognitive base of teachers in

the area of literacy. Reading Instruction will provide 8.50 Instructional Reading Coaches for a total of \$0.7 million; however, the allocation may be adjusted at the school level once testing results for fiscal year 2015-2016 are received.

Continuation of Safe Schools

Each school district receives a minimum appropriation of \$62,660 for Safe Schools activities. The remaining State appropriation is then allocated based on the latest official Florida Crime Index (67%) and the district's share of the State's total unweighted student enrollment (33%). Safe Schools activities include: (1) after-school programs for middle school students; (2) middle and high school programs for correction of specific discipline problems; (3) other improvements to enhance the learning environment, including implementation of conflict resolution strategies; (4) behavior-driven intervention programs that include anger and aggression management strategies; (5) alternative school programs for adjudicated youth that may include a web-based virtual system that results in mastery and certification, competency or credentials in interrelated counseling disciplines necessary for success in the education and work environment; (6) suicide prevention programs; (7) bullying prevention and intervention; (8) school resource officers; and (9) detection dogs. Each district determines, based on a review of its existing programs and priorities, the amount of its total allocation to use for each authorized Safe Schools activity.

The Superintendent is recommending Safe Schools funding be used to fund School Resource Officer services. The allocation for these services will be held at the District level and then allocated at the school level based on the final contract.

Other State Funding – Adult Education

The Superintendent is recommending that the District make the following allocation to Okaloosa Technical College & CHOICE High School for fiscal year 2016-2017:

Continuation of Workforce Development – Center 0701, Project 5110

Workforce Development is a State allocation to the District for the purpose of providing adult education. These funds are generated by and allocated to Okaloosa Technical College & CHOICE High School. The school receives 90% of the estimated funds. The initial allocation of \$2.2 million may be adjusted.

Other General Fund Allocations

Continuation of Administrative & Guidance Summer Hours – Project 5027

The Superintendent recommends continued allocation of summer hours to schools with qualifying 10-month assistant principal and 10-month guidance positions. The total allocation is \$245,560.

Continuation of Adult Education Tuition – Center 0701, Project 6110

Adult Education Tuition is generated by and allocated to Okaloosa Technical College & CHOICE High School. The Superintendent recommends that the District allocate 90% of these estimated funds to the school. The initial allocation of \$279,000 will be adjusted based on actual collections.

Continuation of Advanced International Certificate of Education (AICE) – Projects 9004, 1004, & 5053

The Superintendent recommends making these direct allocations to secondary schools for AICE programs. The allocations are in addition to the overhead allocations made as part of each school's discretionary revenue allocations. Any positions allocated through AICE are used to reduce the required Discretionary budget expenditures for positions. The projected revenue was based on the number of students successfully completing the AICE examinations and/or earning AICE diplomas in fiscal year 2014-2015. Once final scores have been received for fiscal year 2015-2016, allocations will be adjusted. Each successful examination earns a school an additional 0.16 WFTE, and each diploma earns an additional 0.30 WFTE.

Schools have been allocated 90% of the projected funds earned (AICE WFTE x Base Student Allocation x District Cost Differential x 90%). The District appropriated 10% of each school's allocation to AICE Set-Aside – Project 1004. After deducting the 10% set-aside, 7.50% was allocated to schools as a flex allocation in AICE – Project 9004. The District then appropriated funds for projected bonuses and projected exams to AICE – Bonuses & Exams – Project 5053. Any funds remaining after set-aside, flex allocation, bonuses, and exams were allocated as instructional units in AICE – Project 9004. The initial

allocations for fiscal year 2016-2017 are \$299,632 in AICE – Project 9004, \$52,165 in AICE – Set-Aside – Project 1004, and \$169,851 in AICE – Bonuses & Exams – Project 5053 for a total of \$521,648.

Continuation of Advanced Placement (AP) – Projects 2154, 7054, & 5054

The Superintendent recommends making these direct allocations to secondary schools for AP programs. The allocations are in addition to the overhead allocations made as part of each school's discretionary revenue allocations. Any positions allocated through AP are used to reduce the required Discretionary budget expenditures for positions. The projected revenue was based on the number of students successfully completing the AP examinations in fiscal year 2014-2015. Once final scores have been received for fiscal year 2015-2016, allocations will be adjusted. Each successful examination earns a school an additional 0.16 WFTE.

Schools have been allocated 90% of the projected funds earned (AP WFTE x Base Student Allocation x District Cost Differential x 90%). The District appropriated 15% of each school's allocation to AP Set-Aside – Project 7054. After deducting the 15% set-aside, 7.50% was allocated to schools as a flex allocation in AP – Project 2154. The District then appropriated funds for projected bonuses and projected exams to AP – Bonuses & Exams – Project 5054. Any funds remaining after set-aside, flex allocation, bonuses, and exams were allocated as instructional units in AP – Project 2154. The initial allocations for fiscal year 2016-2017 are \$537,614 in AP – Project 2154, \$171,762 in AP – Set-Aside – Project 7054, and \$435,704 in AP – Bonuses & Exams – Project 5054 for a total of \$1,145,080.

Continuation of Band Instrument Repairs & Music – Project 4005

The Superintendent recommends the continued appropriation of funds to secondary school band programs for the purpose of making instrument repairs and purchasing music. The total project allocation is \$68,000.

Continuation of Chorus Equipment, Repairs, & Music – Project 4004

The Superintendent recommends the continued appropriation of funds to secondary school chorus programs for the purpose of purchasing equipment and/or music and making repairs. The total project allocation is \$51,000.

Continuation of EBD Initiative – Project 6075

In fiscal year 2014-2015, at the request of the Superintendent, the EBD Committee was formed with the intent of improving academic, social, and behavioral services for our EBD student population. The committee recommended that K-5 EBD classes be separated into more developmentally appropriate grade bands, thereby enabling students and teachers to focus on behaviorally appropriate strategies as well as grade level appropriate content and curriculum. The School Board approved the initiative for implementation in fiscal year 2015-2016, and the Superintendent recommends continuing the initiative in the fiscal year 2016-2017. The allocation provides 5.00 ESE Teacher units and 5.00 ESE Classroom Assistant units for a total of \$530,000.

Continuation of International Baccalaureate (IB) – Project 7055, 5056, & 5055

The Superintendent recommends making these direct allocations to secondary schools for IB programs. The allocations are in addition to the overhead allocations made as part of each school's discretionary revenue allocations. Any positions allocated through IB are used to reduce the required Discretionary budget expenditures for positions. The projected revenue was based on the number of students successfully completing the IB examinations and/or IB diplomas in fiscal year 2014-2015. Once final scores have been received for fiscal year 2015-2016, allocations will be adjusted. Each successful examination earns a school an additional 0.16 WFTE, and each diploma earns an additional 0.30 WFTE.

Schools have been allocated 100% of the projected funds earned (IB WFTE x Base Student Allocation x District Cost Differential x 90%). The District appropriated 20% of each school's allocation to IB – Academically Disadvantaged – Project 5056 to comply with Florida Statute. This allocation was used to fund a portion of a teacher that will assist academically disadvantaged students prepare for more rigorous courses. After deducting the 20% for the academically disadvantaged, 7.50% was allocated to schools as a flex allocation in IB – Project 7055. The District then appropriated funds for projected bonuses and projected exams to IB – Bonuses & Exams – Project 5055. Any funds remaining after academically disadvantaged, flex allocation, bonuses, and exams were allocated as instructional units in IB – Project 7055. The initial allocations for fiscal year 2016-2017 are \$130,767 in IB – Project 7055, \$47,539 in IB – Academically Disadvantaged – Project 5056, and \$59,389 in IB – Bonuses & Exams – Project 5055 for a total of \$237,695.

Continuation of Medicaid Reimbursement – Project 1084

All schools received a Discretionary fund allocation based on an amount per unweighted FTE in order to purchase a health care assistant. Schools where it was deemed medically necessary to have a LPN or RN were provided these positions. In addition, the remaining schools were given a “buy up” option to purchase a LPN or RN using Discretionary funds, internal funds, or child care funds. The Superintendent recommends that the District continue allocating Medicaid revenue to offset the portion of the health care positions not covered by the Discretionary allocation. The Discretionary health service allocation of \$342,926 combined with the Medicaid Reimbursement supplement of \$661,319 will provide health services to all schools.

Continuation of ROTC – Project 2045

The Superintendent recommends the continued use of the ROTC reimbursement, received from the U.S. Military, to partially fund ROTC instructional salaries. The allocation has been made directly to secondary schools offering the ROTC program. The allocation for fiscal year 2016-2017 is \$270,000 and may be adjusted.

Continuation of School Maintenance – Projects 2909 & 5909

The Superintendent recommends the continuation of the School Maintenance allocation. The School Maintenance allocation is a local initiative to allocate funds directly to schools for repairs and maintenance projects. This allocation is funded by a transfer from Capital Outlay funds. The age and size of the buildings are used to determine the allocations. The District appropriates 80% of the allocation to School Maintenance – Project 2909 and the remaining 20% to School Maintenance – School Control – Project 5909. The total allocation for fiscal year 2016-2017 is \$1,283,986.

Continuation of School Child Care Programs – Various Projects

School Child Care programs are administered at various elementary school sites throughout the District. The program provides child care services to district students before the school day begins and after the school day ends. Parents and students benefit from these programs because students are afforded the opportunity of a safe and continuous learning environment. The school benefits from the program because the source of revenue generated is non-restrictive. The Superintendent recommends the continuation of these programs. The estimated revenue for fiscal year 2016-2017 is \$1,553,000. This revenue will be adjusted based on projected actual at mid-year and then to actual at the close of the fiscal year.

Federal Funding Allocations

Continuation of Individuals with Disabilities Education Act (IDEA) – Project 7475

The Individuals with Disabilities Act (IDEA) is the federal law that supports education and related service programming for children and youth with disabilities. Part B of the law, the main program, authorizes grants to state and local education agencies to offset part of the costs of the K12 education needs of these children; it also authorizes preschool state grants. These funds will only be used after a minimum of 90 percent of all ESE Base Funding and ESE Guarantee is utilized for school-level costs aggregated for all programs across the District. The Superintendent recommends that IDEA continue to fund Staffing Specialists, 1:1 ESE Classroom Assistants, ESE Interpreters, and ESE Job Coaches for each school based on the Exceptional Student Education (ESE) Department recommendations. In addition, if the District’s available ESE funds are less than its required ESE expenditures for ESE personnel, the Superintendent recommends funding a portion of the ESE Classroom Assistant units through IDEA. The initial IDEA allocation for fiscal year 2016-2017 is \$5.5 million and is subject to change throughout the year.

Continuation of Title I – Part A – Project 7401

The Superintendent recommends the continuation of the Title I – Part A program. The Curriculum, Instruction, & Assessment Department determines eligibility and allocation of funds to Title I schools based on the density of poverty within schools as demonstrated by free-reduced lunch participants. For fiscal year 2016-2017, eighteen (18) District schools were deemed eligible. The allocation of \$4.7 million may or may not be revised during the fiscal year.

In addition, the Superintendent recommends the continued use of these funds to provide ongoing embedded professional development support for schools by providing partial support for the Instructional Coach program in personnel and other associated costs. Title I – Part A, in conjunction with Title II – Part A, Reading Instruction – Project 6123, and CSR – Instructional Coaches – Project 4104, will place full or part-time Instructional Coaches in qualifying elementary, middle, and high schools. The embedded

professional development activities provided by the Instructional Coaches are directly related to student achievement issues and reflect intensive efforts to increase achievement through the more highly developed cognitive base of teachers in the area of literacy. Title I – Part A will provide 4.20 Instructional Math Coaches and 2.70 Instructional Reading Coaches for a total of \$0.5 million; however, the allocation may be adjusted at the school level once testing results for fiscal year 2015-2016 are received. These positions will be budgeted at the department level.

Continuation of Title II – Part A – Project 7405

Title II – Part A Teacher and Principal Training and Recruiting Fund provides financial assistance to local educational agencies and schools to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools. The Superintendent recommends the continued use of these funds to provide ongoing embedded professional development support for schools by providing partial support for the Instructional Coach program in personnel and other associated costs. Title II – Part A, in conjunction with Title I – Part A, Reading Instruction – Project 6123, and CSR – Instructional Coaches – Project 4104, will place full or part-time Instructional Coaches in qualifying elementary, middle, and high schools. The embedded professional development activities provided by the Instructional Coaches are directly related to student achievement issues and reflect intensive efforts to increase achievement through the more highly developed cognitive base of teachers in the area of literacy. Title II – Part A will provide 7.80 Instructional Reading Coaches for a total of \$0.6 million; however, the allocation may be adjusted at the school level once testing results for fiscal year 2015-2016 are received.

Revenue to Offset Fixed Charges for Student Services

Fixed Charges for Student Services consist of an offsetting estimated revenue allocation and an appropriation (expenditure) for the following services provided to students and schools: adaptive P.E. program, autistic program, hearing impaired program, hospital/homebound program, occupational/physical therapy program, social workers, staffing specialists, visually impaired program, school psychologists, and attendance officers.

Budget Packets for Schools

The Excel Budget Packet includes all the necessary forms and data for each school to develop the related budget. Schools will make their Health Care choice and appropriate their Discretionary operating budget using the provided budget Detail Form. Schools will also determine which positions they would like to purchase using Child Care, Workforce, and/or Title I revenue. Any remaining funds are then appropriated on the related Budget Detail Form in the school budget packet.

The Excel budget packets have been e-mailed to each school principal and consist of the following:

- Enrollment Data
- Revenue Projection
- School Position Summary
- Other Budget Allocations Summary
- Supplement Allocations
- Salary Menu (Day Care, Workforce Development, and Title I)
- Health Services Choice Form
- Budget Detail Forms

The enrollment data, revenue projections, summary of position allocations, and summary of other budget allocations for each school are available on the internet for review. Please note that the 2016-2017 Budget Manual will be available in its entirety on the Internet for administrators, employees, School Advisory Councils, and any other interested party.