OKALOOSA COUNTY SCHOOL DISTRICT
INTEROFFICE MEMORANDUM
FINANCE DEPARTMENT

FINANCE TAM:	2007-023
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TO: School Principals

FROM: Rita Scallan, Director – Finance

DATE: March 13, 2007

SUBJECT: Fiscal Year 2007-2008 Budget Information

The attached Fiscal Year 2007-2008 Budget Packet and the Internet are your resource guides for preparing your school's budget.

Enclosed in your school's budget packet you will find the following information to assist you and your School Advisory Council in preparing your school's fiscal year 2007-2008 budget:

1. Access Code
2. Enrollment Data
3. Revenue Projection
4. Budgetary Funds Worksheet
5. Utilities Expenditure History
6. 2007-2008 IDEA Supplement
7. MIS 3382 School Based Salary Menu
8. MIS 3149 Budget Detail Form
9. RB802 Position Master Detail
10. FB156 Budget Status Summary Expenditure Report

The School Budget Manual for Fiscal Year 2007-2008 will be posted to the District's Finance website on Friday, March 16, 2007, for administrators, employees, School Advisory Councils, parents, taxpayers, students, and any interested party. The School Budget Manual provides information about each of the revenue sources, allocation methodology, related statutory citations, and other supplemental information which should provide guidance in your school's budget-building process.

"Excel Budget Packets" for each school will be located on the Internet at www.okaloosaschools.com. Your school's "Excel Budget Packet" is site-specific and can not be changed or manipulated by any other school.

Budget Packet

1. **Access Code** – The green card attached to this packet is your school's Access Code. You will need this number to access your school's "Budget Packet" in Excel on the internet.

2. **Enrollment Data** sheet provides comparative Adjusted Projected UFTE and WFTE information for Fiscal Year 2006-2007 and Fiscal Year 2007-2008. You will also find the Enrollment Data for your school as a single form on your school's Budget Packet webpage. Please review, sign and date the Enrollment Data. *Submit the signed original Enrollment Data Form to Finance when you submit your school's budget.*

3. **Revenue Projection** provides comparative data for Fiscal Year 2006-2007 and Fiscal Year 2007-2008 based on the Governor's Budget for each respective school year. *The column titled 'Fiscal Year 2007-2008 Estimated Revenues is your school's budget allocation.* These are the revenue sources and amounts to be used in preparing your school's budget. This information is included in your "Excel Budget Packet," and each revenue source which includes staffing has automatically been entered on your school's Salary Menu. You will also find the Revenue Projection for your school as a single form on your school's Budget Packet webpage. Please review, sign and date the Revenue Projection form. *Submit the signed original Revenue Projection Form to Finance when you submit your school's budget.*

4. **Budgetary Funds Worksheet** – Why do you have more or less Budgetary Funds for fiscal year 2007-2008? This individualized worksheet for your school will answer specific budget questions you might have.

5. **Utilities Expenditure History** - This information will assist you in budgeting for your school's utilities for fiscal year 2007-2008. This report shows your school's major utility expenditures for the last three years.

6. **2007-2008 IDEA Supplement** - A memo from Student Intervention Services – ESE is included in your packet. The number/type of ESE positions to be purchased from IDEA funds have been pre-determined and have been entered on your school's Salary Menu. Remaining funds will automatically be budgeted in 4201-5200-0750-your school-Project 8475. *After July 1, 2007, you may transfer these funds as needed.*

7. **MIS 3382 School Based Salary Menu** is to be used to purchase all positions at your school. When budgeting for salaries at your school, the MIS 3382 Salary Menu takes the place of the MIS 3149 Budget Detail Sheet.

   - A copy of the Salary Menu is included in your packet for informational purposes only. *You will complete your school's Salary Menu by using the "Excel Budget Packet" located on the District website.*

   - If possible, use single-source funding for your school's positions. Positions should be funded by not more than two sources (For Example: 50% Discretionary - 50% SAI).

   - The average salary reflected on the Salary Menu does not include the required 1% Performance Pay for instructional and school-based administrative personnel. The Performance Pay will automatically be calculated for the purchased positions on the Salary Menu. (Performance Pay is calculated on the average salary base, excluding benefits.)

   - Several positions have been pre-determined for your school. For your convenience, these positions have already been entered on your Salary Menu. The position(s) have been "locked" so you will not be able to make any changes in your school's allocation(s).

The projects with locked positions include:

1. Discretionary – No Project – Speech Teacher
2. Class Size Reduction – Project 4125 – Teacher
3. Class Size Reduction – Secondary Reading Initiative – Project 6120 - Teacher
   (If applicable)
4. Reading Instruction – Literacy Coaches – Project 6123 – Literacy Coach
   (If applicable)
5. Individuals with Disabilities Act - IDEA - Project 8475 – ESE Position(s)
   (If applicable)
6. Title II – Part A – Literacy Coaches – Project 8405 – Literacy Coach

Please refer to the School Budget Manual on the Finance website for additional information

- The steps to get to your school's "Excel Budget Packet" are as follows:
  - www.okaloosaschools.com
  - Select School District
  - Go to "Taxpayer Resources"
  - Select "Budget Information"
  - Select "School Budget Manual" (in the section entitled <u>2007-2008 Budget Information</u>)
  - Click "Budget Packet" button in middle of page
  - Print the "Download Instructions"
  - Scroll down - Download "Budget Packet" for your school
    Very Important: In order to save your work, you must be sure to download the file before you open it.
  - Open your "Budget Packet" in Excel
  - Enter your Access Code
    (Your Access Code is located inside your school's budget packet)

NEW FOR FISCAL YEAR 2007-2008:

1. In order to simplify the Salary Menu for Fiscal Year 2007-2008, custodians will now be purchased as positions instead of hours.

2. This year in your Excel Budget Packet is a new worksheet called "Personnel List" which allows you to type in each employee's last name for each position purchased on the Salary Menu. This worksheet is located right after the Salary Menu tab. *You are not required to use this worksheet - it is optional.*

3. Another new worksheet in your Excel Budget Packet for this fiscal year is called "Position Summary." This worksheet is located after the "Personnel List" tab (above) and is for informational purposes only. It combines all positions purchased on your Salary Menu by General and Federal funds to give you an overall position summary.

<u>*Please Note:*</u>
To access your school's "Excel Budget Packet" before Friday, a direct link allowing you access to your budget packet can be found on the back of your green Access Code card. After March 16, 2007, you will need to access your budget with the above instructions.

8. **MIS 3149 Budget Detail Form** is to be used to budget projected expenditures (excluding positions – See Item 7). The "Excel Budget Packet" contains two (2) Budget Detail Forms to budget Discretionary funds and one (1) Budget Detail Form for each project budget, as needed.

    *   Each project's 'Total Allocation' minus Salary Menu costs will be automatically entered on the appropriate Budget Detail Form. Enter the Function Number, Object Number (*must be 4 digits*) and Amount for each line item. *All amounts must be in whole dollars – no cents.*

    *   The following information in included in the School Budget Manual Appendices to assist you in completing the Budget Detail forms:
        1. Object Code – List and Definitions
        2. Function Code – List and Definitions

    *   For the initial budget process, your school's assessment for the Nursing Contract has been entered on your school's Discretionary MIS 3149 Budget Detail Form in the following account strip: 1010-6130-0310-Your Cost Center

    *   As budget lines are entered, scroll to the bottom of the Budget Detail Form to see a running total and an 'out of balance' or 'balanced' message. *All Budget Detail Forms must be 'balanced' before submitting your budget to Finance.*

    *   For your convenience, the following projects will <u>**not**</u> have Budget Detail Forms in the "Excel Budget Packet" because their budget distributions have already been budgeted for you:

1.	Class Size Reduction – Project 4125
2.	Class Size Reduction – Instructional Materials – Project 3125
3.	Class Size Reduction – Secondary Reading Initiative - Project 6120 (if applicable)
4.	Florida Teachers Lead - Project 3180
5.	Instructional Materials – Media - Project 3106
6.	Instructional Materials – Science - Project 3109
7.	Instructional Materials – Textbooks - Project 3105
8.	Lottery – School Advisory Council - Project 8002
9.	Reading Instruction - Literacy Coaches - Project 6123 (if applicable)
10.	Teacher Performance Pay – Project 8118
11.	AP Initiative Set-Aside – Project 7054 (if applicable)
12.	Career Education Equipment and Supplies - Project 2039 (if applicable)
13.	Stadium Facilities - Project 2099 (if applicable)
14.	Decentralized FTE Reserve - Project 3004
15.	Title II – Part A – Literacy Coaches - Project 8405 (if applicable)
16.	Individuals with Disabilities Act - IDEA - Project 8475

        Please refer to your School Budget Manual for the funding strips for the above projects.

9. **RB802 Position Master Detail** lists all current positions at your school. This information has been provided to help you complete your school's Salary Menu. You may consider changes with this report to reflect your plans for Fiscal Year 2007-2008. These changes may include adding positions, deleting positions, modifying positions, and/or change of funding.

    *   The printout includes job title, name of employee, hours worked, and funding for every position currently at your school. If an employee is funded by more than one source, there will be more than one funding line on the report. The percentage of the salary taken from each funding strip will be listed.

In the example below, 50% of Jane Doe's salary is paid from Discretionary and 50% is paid from SAI (Project 3161).

Name			Job ID	PT	Hours	Perc	Fund	Func	Obj	Center	Proj
DOE	JANE	A	01	001	7.500	50%	1010	5100	0131	0031	
DOE	JANE	A	01	001	7.500	50%	1010	5100	0131	0031	3161

- If you need to make changes to your staffing after you have submitted your Salary Menu to Finance, you must make all changes on the new Personnel Oasis System.
  Very Important: Please make sure you put the effective date as July 1, 2007.

10. FB156 Budget Status Summary Expenditure Report dated February 28, 2007, is also included in your packet to assist you with your school's current budget status.

- **You may also use your Final Budget Summary Report for Fiscal Year 2005-2006 to review last year's total expenditures. To access this report through the internet, follow these steps:**
  - www.okaloosaschools.com
  - Select School District
  - Select Finance
  - Under Quick Links, Select Budget Publications
  - Under Fiscal Year 2006-2007 Supplemental Budget Information, Select Final Budget Summary Report FY2005-2006

Your school's Budget Packet needs to be emailed and hard copies delivered to Finance no later than Friday, April 13, 2007.

The following steps should be taken:

1. Email your school's "Excel Budget Packet" to bruced@mail.okaloosa.k12.fl.us,
2. Print the entire workbook in the "Excel Budget Packet,"
3. Sign the following forms:
   a. Salary Menu
   b. Enrollment Data
   c. Revenue Projection
   d. All Budget Detail Forms
4. Make a copy of the above forms for your records, and
5. Send all signed originals budget forms to Finance.

Should you have any questions in preparing your budget or need to schedule internet training, please contact Debbie Bruce, Budgeting Specialist, at 833-5827.

We look forward to working with you this next fiscal year!