



**OKALOOSA COUNTY SCHOOL DISTRICT
INTEROFFICE MEMORANDUM
BUDGETING & FINANCIAL SERVICES**

FINANCE TAM: 2008-036
CONTACT: Julie Perry, Budget Analyst
Budgeting and Financial Services
TELEPHONE: 833-5850

TO: School Principals
FROM: Debbie Bruce, Director – Budgeting and Financial Services
DATE: March 19, 2008
SUBJECT: Fiscal Year 2008-2009 School Budget Information

The attached Fiscal Year 2008-2009 Budget Packet and the Internet are your resource guides for preparing your school's budget.

Enclosed you will find your school's budget packet which contains the following information to assist you and your School Advisory Council in preparing your school's fiscal year 2008-2009 budget:

1. Access Code
2. Enrollment Data
3. Revenue Projection
4. Budgetary Funds Worksheet
5. Utilities Expenditure History
6. 2008-2009 IDEA Supplement
7. MIS 3382 School Based Salary Menu
8. MIS 3149 Budget Detail Form
9. Position Master Detail
10. Budget Status Report As of March 14, 2008
11. Final Budget Summary – Fiscal Year 2006-2007

The School Budget Manual for Fiscal Year 2008-2009 will be posted to the District's Finance website next week 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 cannot be changed or manipulated by any other school.

Budget Packet

1. **Access Code** – The salmon 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 2007-2008 and fiscal year 2008-2009. The Enrollment Data is included in your “Excel Budget Packet” and as a single form on your school’s Budget Packet webpage.
3. **Revenue Projection** provides comparative data for fiscal year 2007-2008 and fiscal year 2008-2009 based on the Governor’s Budget for each respective school year. **The column titled ‘Fiscal Year 2008-2009 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.
4. **Budgetary Funds Worksheet** – Why do you have more or less Budgetary Funds for fiscal year 2008-2009? 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 2008-2009. This report shows your school’s major utility expenditures for the past three years.
6. **2008-2009 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 9475. *After July 1, 2008, 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 no more than two sources (For Example: 50% Discretionary - 50% SAI).
 - All regular positions are 7.50 hours and purchased as “1.00” position on the Salary Menu.
 - Part-time positions of 4.00 hours or more are purchased as a percentage of the position and includes insurance. For example, a 6.00 hour position is considered 0.80 of a position ($6.00/7.50 = 0.80$).
 - Part-time positions less than 4.00 hours have a separate line on the Salary Menu and are purchased by the number of hours the individual will work per day and do not include insurance. Two Classroom Assistants working 3.00 hours each per day each would be purchased as 6.00 hours.
 - Lunchroom Monitors are 2.50 hours and purchased as “1.00” position on the Salary Menu. A 3.50 hour Lunchroom Monitor is considered 1.40 positions ($3.5/2.5 = 1.40$).

- Hourly Teachers are purchased by the number of hours they will work each year. A teacher is a 196 day employee; therefore, you would purchase 196 hours for a 6th period Hourly Teacher.
- 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 to your school’s allocation(s). Projects with locked positions include:
 1. Discretionary – No Project – Speech Teacher
 2. Class Size Reduction – Project 4125 – Teacher
 3. Class Size Reduction Equalization – Project 5126 – Teacher *(if applicable)*
 4. Class Size Reduction – Secondary Reading Initiative – Project 6120 – Teacher and/or Classroom Assistant *(if applicable)*
 5. Reading Instruction – Literacy Coaches – Project 6123 – Literacy Coach *(if applicable)*
 6. Supplemental Academic Instruction – Project 3161 – Teacher *(if applicable)*
 7. SAI – Secondary Math Remediation – Project 9161 – Teacher *(if applicable)*
 8. SAI – ESOL – Project 4110 – ESOL Interpreter *(if applicable)*
 9. SAI – Learning Strategies – Project 9162 – ESE Classroom Assistant *(if applicable)*
 10. Individuals with Disabilities Act - IDEA - Project 9475 – ESE Position(s) *(if applicable)*
 11. Title II – Part A – Literacy Coaches – Project 9405 – Literacy Coach

Please refer to your School Budget Manual for additional information.

- An *optional* “Personnel List” worksheet is included in your Excel Budget Packet. This worksheet allows you to type in the employees’ names for each position purchased on the Salary Menu. In order for all names to be read when the worksheet is printed, please use one block per name. There are ten blocks per position. Middle schools and high schools may utilize the space designated for elementary teachers, thereby providing 100 blocks for teacher names in the Discretionary budget. This worksheet is located right after the Salary Menu tab. *You are not required to use this worksheet - it is optional.*
- The “Position Summary” worksheet is located after the “Personnel List” tab (above) and is for informational purposes only. It automatically combines all positions purchased on your Salary Menu by General and Federal funds to give you an overall position summary. The second page includes a summary of ESE personnel which may be useful to help you determine whether or not you have purchased positions according to recommendations made by the Student Intervention - ESE Department.
- Accessing your school’s “Excel Budget Packet”:
 1. Until the School Budget Manual for Fiscal Year 2008-2009 is posted to our District’s Finance website, there is a direct link allowing you access to your budget packet on the back of your salmon Access Code card.
 2. Once the School Budget Manual is posted to the website www.okaloosaschools.com, we will notify your school via email. The steps to access your school’s “Excel Budget Packet” from the website will be:
 - Select School District;
 - Go to “Taxpayer Resources”
 - Select “Budget Information”
 - Select “School Budget Manual” in the section entitled 2008-2009 Budget Information;
 - Click the “Budget Packet” button in middle of page;
 - Print the “Downloading Instructions” for future reference;
 - Scroll down and RIGHT click “Budget Packet” for your school***In order to save your work, you must first download the “Budget Packet” before you open it.***

- Close the webpage
- Open your “Budget Packet” in Excel
- Enter your Access Code (See Item #1)

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 is included in the School Budget Manual Appendices to assist you in completing the Budget Detail forms:
 - Object Codes – List and Definitions
 - Function Codes – List and Definitions
- 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 do **not** 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 (if applicable)
 2. Class Size Reduction – Instructional Materials – Project 3125 (if applicable)
 3. Class Size Reduction Equalization Allocation – Project 5126 (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 9002
 9. Reading Instruction - Literacy Coaches - Project 6123 (if applicable)
 10. AP Initiative Set-Aside – Project 7054 (if applicable)
 11. Career Education Equipment and Supplies - Project 2039 (if applicable)
 12. Stadium Facilities - Project 2099 (if applicable)
 13. Decentralized FTE Reserves - Project 3004
 14. Title II – Part A – Literacy Coaches - Project 9405 (if applicable)
 15. Individuals with Disabilities Act - IDEA - Project 9475 (if applicable)

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

9. Position Master Detail lists all current positions at your school as of March 13, 2008. 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 2008-2009. 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

- *NEW* - We have also included an additional sort – “School Positions By Project and Job Title.” This report will enable you to easily see who is being paid from each project.
- If you need to make changes to your staffing *after* you have submitted your Salary Menu to Finance, you will need to make all changes in the Dashboard/Oasis System.
Very Important: Please make sure you select 2009 School Year.

- 10. Budget Status Report** dated March 14, 2008, is included in your packet to assist you with your school’s current budget status.
- 11. New - Final Budget Summary – Fiscal Year 2006-2007** has also been included. Reviewing the last fiscal year’s expenditures may help you determine your budget needs for fiscal year 2008-2009.

Your school’s Budget Packet will need to be emailed and hard copies delivered to Budgeting & Financial Services no later than Tuesday, April 15, 2008.

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 your school’s “Excel Budget Packet,”
3. Sign the following forms:
 - a. Salary Menu;
 - b. Enrollment Data;
 - c. Revenue Projection; and
 - d. All Budget Detail Forms with an allocation.
4. Make a copy of the above forms for your records, and
5. Send all signed original budget forms to Budgeting & Financial Services.

An optional internet training will be scheduled the week of March 24, 2008. If you would like to attend, please contact Julie Perry at 833-5850.

Should you have any questions or need assistance in preparing your school’s budget, please do not hesitate to contact me at 833-5827.

Attachments