



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

FINANCE TAM: 2009-031

CONTACT: Julie Perry, Budget Analyst
Budgeting and Financial Services

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TO: School Principals
FROM: Debbie Bruce, Director – Budgeting and Financial Services
DATE: March 24, 2009
SUBJECT: Fiscal Year 2009-2010 School Budget Information

A handwritten signature in black ink, appearing to read "Debbie Bruce", is written over the "FROM" line of the memorandum.

The attached Fiscal Year 2009-2010 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 2009-2010 budget:

1. Access Code
2. Enrollment Data
3. Revenue Projection
4. Utilities Expenditure History
5. 2009-2010 IDEA Supplement Worksheet
6. MIS 3382 School Based Salary Menu
7. MIS 3149 Budget Detail Form
8. Position Master Detail as of March 18, 2009
9. Budget Status Report As of March 18, 2009
10. Final Budget Summary – Fiscal Year 2007-2008
11. Sample Recommendation Report – Instructional & Educational Support

The School Budget Manual for Fiscal Year 2009-2010 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.

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)
- 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 include 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. Class Size Reduction – Project 4125 – Teacher
2. CSR – Secondary/Middle School Reading Initiative – Project 6120 – Teacher and Classroom Assistant *(if applicable)*
3. Reading Instruction – Literacy Coaches – Project 6123 – Literacy Coach *(if applicable)*
4. Supplemental Academic Instruction – Project 3161 – Teacher *(if applicable)*
5. SAI – ESOL – Project 4110 – ESOL Interpreter *(if applicable)*
6. SAI – Fine Arts/P.E. – Project 0111 – Teacher *(if applicable)*
7. SAI – High School Reading Initiative – Project 0120 – Teacher and Classroom Assistant *(if applicable)*
8. SAI – Learning Strategies – Project 9162 – ESE Classroom Assistant *(if applicable)*
9. SAI – Response to Intervention (RTI) – Project 0110 – Teacher *(if applicable)*
10. SAI – Secondary Math Remediation – Project 9161 – Teacher *(if applicable)*
11. Individuals with Disabilities Act - IDEA - Project 0475 – ESE Position(s) *(if applicable)*
12. Title II – Part A – Literacy Coaches – Project 0405 – Literacy Coach *(if applicable)*

Please refer to your School Budget Manual for additional information.

- The Position Summary will indicate the total positions purchased by your school. Please note the ESE Personnel Summary on page 2. This summary is intended to assist you in determining whether or not you have complied with ESE's recommendations for personnel.

7. **MIS 3149 Budget Detail Form** is to be used to budget projected expenditures (excluding positions – See Item 6). 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. Please note that your school’s cost for the Health Care Service Plan has already been entered on your Discretionary Budget Detail Form.
- 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. CSR – Instructional Materials – Project 3125 (*if applicable*)
 3. CSR – Secondary/Middle/K-12 Reading Initiative – Project 6120 (*if applicable*)
 4. Class Size Reduction Equalization Allocation – Project 5126 (*if applicable*)
 5. Florida Teachers Lead - Project 3180
 6. Instructional Materials – Media - Project 3106
 7. Instructional Materials – Science - Project 3109
 8. Instructional Materials – Textbooks - Project 3105
 9. Lottery – School Advisory Council - Project 0002
 10. Reading Instruction - Literacy Coaches - Project 6123 (*if applicable*)
 11. SAI – Project 3161 (*if applicable*)
 12. SAI – ESOL - Project 4110 (*if applicable*)
 13. SAI – Fine Arts/P.E. - Project 0111 (*if applicable*)
 14. SAI – High School Reading Initiative - Project 0120 (*if applicable*)
 15. SAI – Learning Strategies - Project 9162 (*if applicable*)
 16. SAI – Response to Intervention - Project 0110 (*if applicable*)
 17. SAI – Secondary Math Remediation – Project 9161 (*if applicable*)
 18. AP Initiative Set-Aside – Project 7054 (*if applicable*)
 19. Career Education Equipment and Supplies - Project 2039 (*if applicable*)
 20. School Maintenance – Project 2909
 21. Stadium Facilities - Project 2099 (*if applicable*)
 22. Decentralized FTE Reserves - Project 3004
 23. Title II – Part A – Literacy Coaches - Project 0405 (*if applicable*)
 24. Individuals with Disabilities Act - IDEA - Project 0475 (*if applicable*)

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

8. **Position Master Detail** lists all current positions at your school as of March 18, 2009. 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 2009-2010. 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 will need to make the changes in the PAWS/Oasis System.
Very Important: Please make sure you select 2010 School Year.
9. **Budget Status Report** dated March 18, 2009, is included in your packet to assist you with your school's current budget status.
10. **Final Budget Summary – Fiscal Year 2007-2008** has also been included. Reviewing the last fiscal year's expenditures may help you determine your budget needs for fiscal year 2009-2010.
11. **NEW** – For fiscal year 2009-2010, schools will process their employee recommendations through the new PAWS system. After processing your recommendations, you will be able to print out Instructional and Educational Support Recommendation Reports which will show positions recommended back for your school by Job Title and Project funding. **This report will be very helpful in preparing your Salary Menu. Please see the attached Example.** The Recommendation Report replaces the optional "Personnel List" worksheet which was included in your Excel Budget Packet last fiscal year.

Your school's Budget Packet will need to be emailed no later than Wednesday, April 15, 2009, and hard copies delivered to Budgeting & Financial Services no later than Friday, April 17, 2009.

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.
4. Make a copy of the above forms for your records, and
5. Send all signed original budget forms to Budgeting & Financial Services.

Optional internet training will be scheduled as needed during the budget preparation timeline. If you need assistance or training, please contact Julie Perry at 833-5850.

Should you have any questions or need additional information, please do not hesitate to contact me at 833-5827.

Attachments