SCHOOL DISTRICT OF OKALOOSA COUNTY
INTEROFFICE MEMORANDUM
FINANCE DEPARTMENT

FINANCE TAM: 2011-035

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TO: School Principals

FROM: Rita R. Scallan, Chief Financial Officer

DATE: April 20, 2011

SUBJECT: Fiscal Year 2011-2012 School Budget Information – *Due May 4, 2011*

The attached Fiscal Year 2011-2012 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 2011-2012 budget:

1. Access Code
2. Enrollment Data
3. Revenue Projection
4. 2011-2012 IDEA Supplement Worksheet
5. MIS 3382 School Based Salary Menu
6. MIS 3149 Budget Detail Form
7. Position Master Detail – "By Job Title" and "By Project and Job Title"
8. Budget Summary – Fiscal Year 2010-2011 as of April 13, 2011
9. Final Budget Summary – Fiscal Year 2009-2010
10. Sample Recommendation Reports – Instructional & Educational Support

The School Budget Manual for Fiscal Year 2011-2012 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 peach 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** – This form provides comparative Adjusted Projected UFTE and WFTE information for fiscal year 2010-2011 and fiscal year 2011-2012. The Enrollment Data is included in your "Excel Budget Packet" and as a single form on your school's Budget Packet webpage.

3. **Revenue Projections** – This form provides comparative data for fiscal year 2010-2011 and fiscal year 2011-2012. The revenue for fiscal year 2010-2011 was based on the Final Conference Report and included Stabilization funds. The revenue for fiscal year 2011-2012 is based on a hybrid of the House and Senate budget proposals. ***The column titled "Fiscal Year 2011-2012 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. **2011-2012 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. All one-on-one classroom assistants and ESE interpreters are being paid by IDEA. Remaining funds will automatically be budgeted in 4201-5200-0750-Center-1475. *After July 1, 2010, you may submit budget amendments to move these funds where needed.*

5. **MIS 3382 School Based Salary Menu** is to be used to purchase <u>all</u> 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 information purposes only. ***You will complete your school's Salary Menu by using the "Excel Budget Packet" located on the District website.*** Budget packets for each school may be found by following the instructions below:

     o www.okaloosaschools.com
     o Select School District
     o Go to "Taxpayer Resources"
     o Select "Budget Information"
     o Select "School Budget Manual" (in the section entitled 2011-2012 Budget Information)
     o Click "Budget Packet" button in the middle of the page
     o Print the "Downloading Instructions"
     o Scroll down – Download "Budget Packet" for your school
     o ***Very Important: In order to save your work, you must be sure to download the "Budget Packet" <u>before</u> you open it.***
     o Close the webpage
     o Open your "Budget Packet" in Excel
     o 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. Example: 50% Discretionary – 50% SAI

   - All regular positions are 7.50 hours and purchased as "1.00" position on the Salary Menu.

   - *Instructional part-time positions of **3.75 hours or more** per day* are purchased as a percentage of a regular position and include insurance benefits.

     o Example: A full day is 7.50 hours and five periods; therefore, each period is equivalent to 1.50 hours and 20% of a day. A math teacher will teach four periods per day. This is equivalent to 6.00 hours per day (1.50 hours X 4 periods) and 80% of a regular position (6.00/7.50 = 0.80). You will purchase 0.80 of a basic instructional position on the Salary Menu.

   - *Educational support part-time positions of **4.00 hours or more** per day* are purchased as a percentage of a regular position and include insurance benefits.

     o Example: A full day is 7.50 hours. A classroom assistant will work 4.50 hours per day. This is equivalent to 60% of a regular position (4.50/7.50 = 0.60). You will purchase 0.60 of a classroom assistant position on the Salary Menu.

- *Instructional part-time positions less than 3.75 hours per day* have a separate line on the Salary Menu and are purchased by the number of hours the individual will work per day. These positions do not include insurance benefits.

  o Example: A teacher will teach two periods per day. This is equivalent to 3.00 hours per day (1.50 hours X 2 periods). You will purchase 3.00 hours of a "teacher less than 3.75 hours" on the Salary Menu.

- *Educational support part-time positions of less than 4.00 hours per day* have a separate line on the Salary Menu and are purchased by the number of hours the individual will work per day. These positions do not include insurance benefits.

  o Example: Two classroom assistants will work 3.00 hours each per day. You would purchase 6.00 hours of a "classroom assistant less than 4 hours" on the Salary Menu.

- *If you will employ an individual in two jobs at your school and the total of the two jobs is greater than 3.75 hours (instructional) or 4.00 hours (educational support), you will need to purchase each position as if it was a portion of a regular position. This is necessary because the individual will qualify for insurance benefits.*

- 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 – High School Reading Initiative – Project 0120 – Teacher and Classroom Assistant *(if applicable)*
  7. SAI – Learning Strategies – Project 9162 – ESE Classroom Assistant *(if applicable)*
  8. SAI – Response to Intervention (RTI) – Project 0110 – Teacher *(if applicable)*
  9. Individuals with Disabilities Act – IDEA – Project 2475 – ESE Position(s) *(if applicable)*
  10. Title II – Part A – Literacy Coaches – Project 2405 – Literacy Coach *(if applicable)*

  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 also utilize the space designated for elementary teachers. This worksheet is located right after the Salary Menu tab. *You are not required to use this worksheet – it is optional.*

- The Position Summary indicates the total positions purchased by your school using fiscal year 2011-2012 new revenue.

- The ESE Compliance report indicates whether or not your school has purchased the proper positions to be in compliance with ESE recommendations. If you have a negative number in Column F, please re-address your positions.

- ***NEW*** – If your school needs to purchase any positions using carryover funds, please use the new Carryover Salary Menu. This special salary menu includes Discretionary, Child Care, DJJ Supplemental, and Workforce Development projects only. Positions entered on this sheet will not be included on the Personnel List, Position Summary, or ESE Compliance tabs.

6. **MIS 3149 Budget Detail Form** – This 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:

  o Object Codes – List and Definitions
  o 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. CSR – Instructional Materials – Project 3125 (if applicable)
  2. CSR – Secondary/Middle/K-12 Reading Initiative – Project 6120 (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 1002 (Not allocated)
  9. SAI – High School Reading Initiative – Project 0120 (if applicable)
  10. Advanced Placement – Project 2154 (if applicable)
  11. AP Initiative Set – Aside – Project 7054 (if applicable)
  12. Advanced International Certificate of Education – Project 9004 (if applicable)
  13. International Baccalaureate – Project 7055 (if applicable)
  14. Career Education Equipment and Supplies – Project 2039 (if applicable)
  15. School Maintenance – Project 2909
  16. Stadium Facilities – Project 2099 (if applicable)
  17. Decentralized FTE Reserves – Project 3004
  18. Individuals with Disabilities Act – IDEA – Project 2475 (if applicable)

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

7. **Position Master Detail – "By Job Title" and "By Project and Job Title"** – These reports list all current positions at your school. This information has been provided to help you complete your school's Salary Menu. You may consider making changes on either report to reflect your plans for Fiscal Year 2011-2012. These changes may include adding positions, deleting positions, modifying positions, and/or change of funding.

- The Position Master Detail "By Job Title" 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	Cntr	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

- The Position Master Detail "By Project and Job Title" includes the same information but provides another way to view your positions. It is an easy way to see who is paid from projects.

- 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 2012 School Year.

8. **Budget Summary – Fiscal Year 2010-2011** – A recent budget report is included in your packet to assist you with your school's current budget status.

9. **Final Budget Summary – Fiscal Year 2009-2010** – The final budget report for fiscal year 2009-2010 has also been included. Reviewing the last fiscal year's expenditures may help you determine your budget needs for fiscal year 2011-2012.

10. **Sample Recommendation Report – Instructional & Educational Support** – Schools will process their employee recommendations through the new PAWS system. After processing your recommendations, you will be able to print Instructional and Educational Support Recommendation Reports which will show positions recommended back for your school. The reports are available by name and by Job Title and Project funding. These reports will be very helpful in preparing your Salary Menu. The report by name will help you ensure that an individual is fully funded. The report by Job Title and Project funding should match your Salary Menu. Please see the attached examples.

Your school's Budget Packet will need to be emailed and hard copies delivered to Budgeting & Financial Services no later than Wednesday, May 4, 2011.

1. Email your school's "Excel Budget Packet" to perryj@mai1.okaloosa.k12.fl.us,
2. Print the entire workbook in your school's "Excel Budget Packet,"
3. Sign the following forms:
   a. Enrollment Data;
   b. Revenue Projection;
   c. Salary Menu; 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.

Should you have any questions or need additional information, please do not hesitate to contact Julie Perry at 833-5850.

Attachments