



**SCHOOL DISTRICT OF OKALOOSA COUNTY
INTEROFFICE MEMORANDUM
FINANCE DEPARTMENT**

FINANCE TAM: 2012-031

CONTACT: Julie Perry, Director
Budgeting & Financial Services

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TO: School Principals

FROM: Rita R. Scallan, Chief Financial Officer

A handwritten signature in blue ink, reading "Rita R. Scallan".

DATE: March 28, 2012

SUBJECT: Fiscal Year 2012-2013 School Budget Information – *Due Friday, April 20, 2012*

The Fiscal Year 2012-2013 School Budget Manual and Excel School Budget Packet will enable you and your School Advisory Council to prepare your 2012-2013 school budget. Your school's Enrollment and Revenue projection forms will continue to be available on the Finance website; however, your Excel School Budget Packet will be e-mailed to you. The Excel School Budget Packet contains the following forms which are explained later in this memorandum:

1. Enrollment Sheet
2. Revenue Projection
3. Salary Menu
4. Personnel List
5. Salary Menu – Carryover
6. Salary Menu – Title I (if applicable)
7. Position Summary
8. ESE Compliance
9. **NEW** – Health Services Position Choice
10. Budget Detail Forms
11. Title I + Salaries Budget Detail Forms (if applicable)
12. **NEW** – Budget Analysis

In addition to the School Budget Manual and Excel School Budget Packet, attached you will find the following information to assist you in the budgeting process:

13. Fiscal Year 2012-2013 IDEA Supplement Worksheet
14. Position Master Detail – “By Job Title” and “By Project and Job Title”
15. Budget Summary – Fiscal Year 2011-2012 as of March 12, 2012
16. Final Budget Summary – Fiscal Year 2010-2011
17. Sample Recommendation Reports – Instructional & Educational Support

The School Budget Manual for fiscal year 2012-2013 will be posted to the District's Finance website next week for administrators, employees, School Advisory Councils, parents, taxpayers, students, and any other 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 School Budget Packet Forms

1. **Enrollment Data** – This form provides comparative Adjusted Projected UFTE and WFTE information for fiscal year 2011-2012 and fiscal year 2012-2013. The Enrollment Data is included in your “Excel Budget Packet” and as a single form and is also available on the District’s webpage as a part of the online School Budget Manual.
2. **Revenue Projection** – This form provides comparative data for fiscal year 2011-2012 and fiscal year 2012-2013. The revenue for both fiscal years is based on Final Conference Reports. **The column titled “Fiscal Year 2012-2013 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 the District’s webpage as a part of the online School Budget Manual.
3. **School Based Salary Menu** is to be used to purchase all positions at your school except those being purchased with carryover funds. When budgeting for salaries at your school, the Salary Menu takes the place of the Budget Detail Sheet.
 - a. A copy of the Salary Menu is included in your packet for information purposes only.
 - b. 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
 - c. All regular positions are 7.50 hours and purchased as “1.00” position on the Salary Menu.
 - d. 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.
 - e. 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.
 - f. 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.
 - g. 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.
 - h. *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.*
 - i. 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 ($3.5/2.5 = 1.40$).
 - j. 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.

- k. 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:*
- o Class Size Reduction – Project 4125 – Teacher
 - o CSR – Secondary/Middle School Reading Initiative – Project 6120 – Teacher and Classroom Assistant (if applicable)
 - o Reading Instruction – Literacy Coaches – Project 6123 – Literacy Coach (if applicable)
 - o Supplemental Academic Instruction – Project 3161 – Teacher (if applicable)
 - o SAI – ESOL – Project 4110 – ESOL Interpreter (if applicable)
 - o SAI – High School Reading Initiative – Project 0120 – Teacher and Classroom Assistant (if applicable)
 - o SAI – Learning Strategies – Project 9162 – ESE Classroom Assistant (if applicable)
 - o SAI – Response to Intervention (RTI) – Project 0110 – Teacher (if applicable)
 - o Individuals with Disabilities Act – IDEA – Project 3475 – ESE Position(s) (if applicable)
 - o Title II – Part A – Literacy Coaches – Project 3405 – Literacy Coach (if applicable)
 - o Elementary Assistant Principals II – District funded Project 3010

Please refer to your School Budget Manual for additional information.

4. **Personnel List** is an optional worksheet that automatically fills in the number of positions purchased based on your choices on the Salary Menu. 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. *You are not required to use this worksheet – it is optional.*
5. **Salary Menu – Carryover** is provided for those schools wishing to use carryover funds to purchase positions. 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. Another option is to purchase all positions on the regular Salary Menu and use carryover funds to pay for operating costs such as utilities.
6. **Salary Menu – Title I** – If your school has been allocated Title I funding, this special salary menu will automatically populate based on your entries on the regular Salary Menu.
7. The **Position Summary** indicates the total positions purchased by your school using fiscal year 2012-2013 new revenue. This is a quick easy way to see the number of positions you have purchased for your school. Any positions purchased with carryover funds will not be reflected.
8. 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 H, please re-address your positions.
9. **NEW – Health Services – Position Choice** is a form to be used to choose the type of health services position for your school. With the exception of Silver Sands School and Richbourg School, the default choice for all schools is a Health Tech. If your school wishes to pay the Buy Up Cost for a LPN or RN, please choose the option on the form. Your Discretionary Budget Detail Form will be automatically adjusted to reflect your choice. After the budgets have rolled, your school may reimburse the Buy Up Cost using Internal Funds.
10. **Budget Detail Forms** – These forms are to be used to budget projected expenditures (excluding positions – See Item #3). 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 is automatically entered on your Discretionary Budget Detail Form based on the option chosen on Health Services – Position Choice. You will also see your school's cost for Custodial Services entered on the 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 Object Codes (List and Definitions) and Function Codes (List and Definitions) are included in the *School Budget Manual Appendices* to assist you in completing the Budget Detail forms.

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:

- CSR – Instructional Materials – Project 3125 (if applicable)
- CSR – Secondary/Middle/K-12 Reading Initiative – Project 6120 (if applicable)
- Class Size Reduction Equalization Allocation – Project 5126 (if applicable)
- Florida Teachers Lead – Project 3180
- Instructional Materials – Media – Project 3106
- Instructional Materials – Science – Project 3109
- Instructional Materials – Textbooks – Project 3105
- Lottery – School Advisory Council – Project 3002 (Not allocated)
- SAI – High School Reading Initiative – Project 0120 (if applicable)
- AP Initiative Set-Aside – Project 7054 (if applicable)
- AICE Set-Aside – Project 1004 (if applicable)
- Career Education Equipment and Supplies – Project 2039 (if applicable)
- School Maintenance – Project 2909
- Decentralized FTE Reserves – Project 3004
- Individuals with Disabilities Act – IDEA – Project 3475 (if applicable)

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

11. **Title I + Salaries Budget Detail Forms** – If your school has been allocated Title I funding, these special budget detail forms are automatically filled in based on your Salary Menu and Title I Budget Detail Form entries.
12. **NEW – Budget Analysis** – In order to help you ascertain the viability of your school's budget, we are providing the Budget Analysis form for your immediate review. This form indicates an overview of your school's FTE, positions, and budget for fiscal year 2012-2013 compared to fiscal year 2011-2012. The following information is included:
 - a. "Comparison of Unweighted and Weighted FTE" – This information is based on your Enrollment sheets.
 - b. "Comparison of Staff Levels" – This compares the original fiscal year 2011-2012 projected staffing to fiscal year 2012-2013 projected staffing.
 - c. "Analysis of Key Operating Budget Components" – Fiscal year 2011-2012 estimated actual expenditures are based on school budget reviews performed in late February, and fiscal year 2012-2013 budget amounts are based on your entries in your Discretionary Budget Detail Form.
 - d. "Projected FY 2011-2012 Carryover and FY 2012-2013 Reserves" – Budgeting has projected your school's fiscal year 2011-2012 carryover based on a budget review in late February and your actual October and estimated February FTE. The carryover amount is subject to change based on actual February FTE and actual school expenditures. The fiscal year 2012-2013 Discretionary reserves are based on your entries on the Discretionary Budget Detail Form.

Budget Information Attachments

13. **2012-2013 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-3475. *After July 1, 2012, you may submit budget amendments to move these funds where needed.*
14. **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 2012-2013. 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 2013 School Year.

15. **Budget Summary – Fiscal Year 2011-2012** – A recent budget report is included in your packet to assist you with your school's current budget status.
16. **Final Budget Summary – Fiscal Year 2010-2011** – The final budget report for fiscal year 2010-2011 has also been included. Reviewing the last fiscal year's expenditures may help you determine your budget needs for fiscal year 2012-2013.
17. **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.

Completing the Budgeting Process

Once you have completed your budget, please do the following:

1. Email your school's “Excel Budget Packet” to Julie Perry (perryj@mail.okaloosa.k12.fl.us),
2. Print all of the pages in your school's "Excel Budget Packet,"
3. Sign the following forms:
 - a. Enrollment Data;
 - b. Revenue Projection;
 - c. Salary Menu;
 - d. Salary Menu – Carryover (if applicable),
 - e. Salary Menu – Title I (if applicable),
 - f. Health Services Position Choice form, and
 - g. All Budget Detail Forms, including Title I + Salaries (if applicable).
4. Make a copy of the above forms for your records, and
5. Send all signed original budget forms to Budgeting & Financial Services.

Budgeting will send the appropriate Title I forms to the Title I Department. Please note that your school's Budget Packet will need to be emailed and hard copies delivered to Budgeting & Financial Services no later than Friday, April 20, 2012.

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

Attachments