



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

FINANCE TAM: 2014-048

CONTACT: Julie Perry, Director
Budgeting & Financial Services

TELEPHONE: 833-5850

TO: School Principals

FROM: Rita R. Scallan, Chief Financial Officer

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

DATE: May 20, 2014

SUBJECT: Fiscal Year 2014-2015 School Budget Information - Due June 3, 2014

The Fiscal Year 2014-2015 School Budget Manual and Excel School Budget Packet will provide school budget information to you and your School Advisory Council. 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. Position Allocation Summary
4. Personnel List - Teachers
5. Personnel List - All Others
6. Salary Menu (Day Care, Workforce, & Title I Only)
7. Salary Menu - Title I (if applicable)
8. Health Services Position Choice
9. Budget Detail Forms
10. Title I + Salaries Budget Detail Forms (if applicable)

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:

11. Instructional Allocation - Discretionary & Class Size Reduction
12. IDEA Supplement Calculation
13. Position Master Detail - "By Job Title" and "By Project and Job Title"

The School Budget Manual for fiscal year 2014-2015 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.

Please note that the Title I allocation is not included in the School Budget Manual at this time but will be forthcoming.

Excel School Budget Packet Forms

1. **Enrollment Data** – This form provides comparative Adjusted Projected UFTE and WFTE information for fiscal year 2013-2014 and fiscal year 2014-2015. 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 2013-2014 and fiscal year 2014-2015. The revenue for fiscal year 2013-2014 and 2014-2015 is based on the Final Conference Report. **The column titled “Fiscal Year 2014-2015 Estimated Revenues” is your school’s budget allocation.** These are the revenue sources and amounts used to prepare your school’s budget. This information is included in your “Excel Budget Packet.” 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. **Position Allocation Summary** is a summary of all positions that have been allocated to your school. The first columns contain the position descriptions and total allocations from all fund sources. The full-time equivalent allocations are then broken down by project.
4. **Personnel List – Teachers** – This is an optional worksheet that may be used to determine funding for each person at your school. The yellow fields are to be filled in by the principal or his/her designee. You may organize the positions by listing the grade level/subject in the first field, or you may organize by listing names in the first field. You would then enter the full-time equivalent amount for that person in the column representing the funding you will use. If you are purchasing a 6th period for a teacher, please be sure to enter “YES” in the “6th Period?” column and a total of 1.20 for the number of positions. Please see the tab – Personnel List – Sample for more information.
5. **Personnel List – All Others** – This is an optional worksheet that may be used to determine funding for all positions other than teachers.
6. **Salary Menu** only lists Day Care, Workforce, and Title I projects as all other positions have been pre-determined. If your school has any of these projects, please complete.
7. **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.
8. **Health Services – Position Choice** is a form used to choose the type of health services position for your school. With the exception of Silver Sands School, Richbourg School, Lewis School, Southside Center, and Davidson Middle 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. You will then need to indicate the source of the funding being used for the buy-up cost, such as internal funds or child care. Your Discretionary Budget Detail Form will still indicate a Health Tech position. The buy-up will be charged to your school after the budgets have rolled.
9. **Budget Detail Forms** – These forms are to be used to budget projected operating expenditures. The "Excel Budget Packet" contains two (2) Budget Detail Forms to budget projected Discretionary operating expenditures. The following appropriations are automatically entered into the Discretionary Budget Detail Form:
 - a. Health Services – 6130.0310
 - b. Custodial Services – 7900.0315
 - c. Utilities Set-Aside – 7900.0415
 - d. Other Personnel Services – 5100.0750

You may enter an amount for Other Personnel Services in other functions such as 5200 and 5300. If you do, the appropriation for 5100.0750 will be automatically reduced.

You will also have Budget Detail Forms for AICE, AP, IB, Day Care, and Title I, if applicable. Each project's 'Total Allocation' minus position 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 the appropriations have already been budgeted for you:

- 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 5002 (Not allocated)
- AP Initiative Set-Aside – Project 7054 (if applicable)
- AICE Set-Aside – Project 1004 (if applicable)
- School Maintenance – Project 2909
- School Maintenance – Project 5909
- Individuals with Disabilities Act – IDEA – Project 5475 (if applicable)

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

10. **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.

Budget Information Attachments

11. **Instructional Allocation – Discretionary & Class Size Reduction** – The spreadsheet in your packet indicates how instructional unit allocations were calculated. Discretionary units were allocated based on OCEA class size requirements. Additional units were then allocated based on Class Size Reduction requirements.
12. **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 allocated. All one-on-one classroom assistants and ESE interpreters are being funded through IDEA. Remaining positions are being funded through Discretionary and IDEA, if applicable.
13. **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 personnel list.

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.

Completing the Budgeting Process

Once you have completed your budget detail forms, 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 (if applicable);
 - d. Salary Menu – Title I (if applicable),
 - e. Health Services Position Choice form, and
 - f. 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 June 3, 2014.

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

Attachments