



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

FINANCE TAM: 2016-041

CONTACT: Julie Perry, Director  
Budgeting & Financial Services

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TO: School Principals

FROM: Rita R. Scallan, Chief Financial Officer

DATE: May 10, 2016

SUBJECT: Fiscal Year 2016-2017 School Budget Allocations - Due May 24, 2016

The Fiscal Year 2016-2017 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 Data
2. Revenue Projection
3. School Position Summary
4. Personnel List - Teachers
5. Personnel List - All Others
6. Other Budget Allocations
7. Supplements Worksheet
8. Salary Menu (Day Care, Workforce, & Title I Only)
9. Salary Menu - Title I (if applicable)
10. Health Services Position Choice
11. Budget Detail Forms
12. Title I + Salaries Budget Detail Forms (if applicable)
13. Appropriations
14. Projected Staffing

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:

15. Instructional Allocation - Discretionary & Class Size Reduction
16. Position Master Detail - "By Job Title" and "By Project and Job Title"

The School Budget Manual for fiscal year 2016-2017 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.

### **Excel School Budget Packet Forms**

1. **Enrollment Data** – This form provides comparative Adjusted Projected UFTE and WFTE information for fiscal year 2015-2016 and fiscal year 2016-2017. The Enrollment Data is included in your “Excel Budget Packet” 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 2015-2016 and fiscal year 2016-2017. The revenue for both fiscal years is based on the Final Conference Report. The column titled “Fiscal Year 2016-2017 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 on the District’s webpage as a part of the online School Budget Manual.
3. **School Position Summary** is a summary of all positions that have been allocated to your school based on the School Board approved Staffing Grid, ESE Non-Gifted staffing grid, OCEA class size requirements, and projected class size requirements. Day Care, Title I, and Workforce positions are not included. ***Schools must balance their recommendations to the positions allocated. Please note that teachers receiving a 6<sup>th</sup> period are counted as 1.20 FTE.***
4. **Personnel List – Teachers** – This is an optional worksheet that may be used to list each person at your school in order to compare your personnel to your allocations. Be sure to include any vacant positions. 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 6<sup>th</sup> period for a teacher, please be sure to enter “YES” in the “6<sup>th</sup> Period?” column and a total of 1.20 for the number of positions.***
5. **Personnel List – All Others** – This is an optional worksheet that may be used to list each person at your school in order to compare your personnel to your allocations for all positions other than teachers. Be sure to include any vacant positions.
6. **Other Budget Allocations** – This is a summary showing all funds allocated to your school in addition to the position allocations in Item #3 – School Position Summary. Funds include the following:
  - **Discretionary Operating Budget** (Supplies & Overhead – Schools will complete Budget Detail Forms to determine where the funds will be budgeted.)
  - **Instructional Materials – School Use**
    - Instructional Materials – Textbook (Flex) (1010.5100.0510.Center.3105)
    - Instructional Materials – Media (1010.6200.0610.Center.3106)
    - Instructional Materials – Science (1010.5100.0510.Center.3109)
  - **Additional WFTE – School Use**
    - AICE (1010.5100.0510.Center.9004)
    - AICE – Set-Aside (1010.5100.0510.Center.1004)
    - AP (1010.5100.0510.Center.2154)
    - AP – Initiative Set-Aside (1010.5100.0510.Center.7054)
    - IB (1010.5100.0510.Center.7055)
  - **Allocations for Positions & Operating** (Schools will purchase positions using the Salary Menu and budget any remaining funds on the Budget Detail Forms.)
    - Child Care
    - Workforce Development
    - Title I
  - **Other Allocations – Specific Purposes**
    - AICE – Bonuses & Exams (Project 5053)
    - AP – Bonuses & Exams (Project 5054)
    - IB – Bonuses & Exams (Project 5055)
    - ROTC (Project 2045)
    - School Maintenance (Project 2909)
    - School Maintenance – School Control (Project 5909)

- District Responsibility
    - Utilities
    - Temporary Personnel (Do not code tutors to Object 0750. All tutors must be paid through Object 0102 – Other Compensation.)
    - Health Care Services
    - Health Care Services – Medicaid
    - Custodial Services
    - Teachers Classroom Supply Assistance
7. **Supplements Worksheet** is a planning tool to help you determine who will receive each of the supplements you have been allocated. Please be sure to read the notes at the bottom.
  8. **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 this form.
  9. **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.
  10. **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, and Southside Primary 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 Discretionary, internal funds, or child care. If you choose to buy up and use Discretionary or internal funds, the buy up cost will be automatically budgeted on your Discretionary Budget Detail Form. After July 1, you may send the internal funds to Accounting. Budgeting will then reimburse your Discretionary budget. If you choose to buy up and use child care funds, the buy up cost will be automatically budgeted on your child care Budget Detail Form.
  11. **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:
    - Health Services – 6130.0310
    - Custodial Services – 7900.0315
    - Utilities Set-Aside – 7900.0415
    - 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 Day Care, Title I, and/or Workforce Development, 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:

- Adult Education Tuition – Project 6110 (if applicable)
- AICE – Project 9004 (if applicable)
- AICE Set-Aside – Project 1004 (if applicable)
- AICE – Bonuses & Exams – Project 5053 (if applicable)
- AP – Project 2154 (if applicable)
- AP Initiative Set-Aside – Project 7054 (if applicable)
- AP – Bonuses & Exams – Project 5054 (if applicable)

- Band Instrument Repairs & Music – Project 4005 (if applicable)
- Chorus Equipment, Repairs, & Music – Project 4004 (if applicable)
- IB – Project 7055 (if applicable)
- IB – Bonuses & Exams – Project 5055 (if applicable)
- Instructional Materials – Media – Project 3106
- Instructional Materials – Science – Project 3109
- Instructional Materials – Textbooks – Project 3105
- ROTC – Project 2045 (if applicable)
- School Maintenance – Project 2909
- School Maintenance – Project 5909
- Teachers Classroom Assistance Program – Project 3180

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

12. **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. These forms will be used by the Title I Department.
13. **Appropriations** – The Appropriations form compares fiscal year 2015-2016 to fiscal year 2016-2017. The Budgeting Department has completed the information for fiscal year 2015-2016 based on your initial budget. The information for fiscal year 2016-2017 is automatically calculated and completed by the Excel worksheet. This form will become a part of the School Budget Book presented to the Board.
14. **Projected Staffing** – The Projected Staffing form compares fiscal year 2015-2016 to fiscal year 2016-2017. The Budgeting Department has completed the information for fiscal year 2015-2016 based on your initial budget. The information for fiscal year 2016-2017 is automatically calculated and completed by the Excel worksheet. This form will become a part of the School Budget Book presented to the Board.

**Budget Information Attachments**

15. **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.
16. **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](mailto: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,
  - f. All Budget Detail Forms,
  - g. Appropriations, and
  - h. Projected Staffing.
4. Make a copy of the above signed forms for your records, and
5. Send all signed original 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 May 24, 2016.**

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

Attachments