



**SCHOOL DISTRICT OF OKALOOSA COUNTY
TECHNICAL ASSISTANCE MEMORANDUM
FINANCE**

FINANCE TAM: 2024-028

CONTACT: Lynda Bush, Director
Budgeting & Financial Services

TELEPHONE: 833-5830

TO: School Principals

FROM: Julie Perry, Chief Financial Officer

Handwritten signature of Julie A. Perry in blue ink.

DATE: April 15, 2024

SUBJECT: Fiscal Year 2024-2025 School Budget Allocations – Due Friday, April 26, 2024

The Fiscal Year 2024-2025 School Budget Manual and Excel School Budget Packet will provide school budget information to you and your School Advisory Council. The School Budget Manual for fiscal year 2024-2025 will be posted to the District's Finance website 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.

Your Excel School Budget Packet and Excel Position Master Detail 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 (Child Care, Workforce, & Title I Only)
9. Health Services Position Choice
10. Budget Detail Forms
11. Title I + Salaries Budget Detail Forms (if applicable)

Staffing & Supplement Grid Changes

In an effort to provide assistance to schools in need, the following changes have been made to school staffing:

- Remove Intensive Reading/Intensive Math Paraprofessional positions previously allocated through the School Budget Manual, a total of 15.00 positions.
- Remove the 14.00 TSA/Dean positions from the School Staffing Grid (allocations based on school type and size) and allocate approximately 23.00 TSA/Dean positions to schools based on need through the School Budget Manual.

In an effort to better align revenue and appropriations, the following changes have been made to school staffing:

- Reduce elementary school Basic Paraprofessional School Staffing Grid allocations from 3.00 positions per school to 2.00 positions per school for a total of 18.00 positions.
- Reduce the additional ESE Paraprofessional School Staffing Grid allocations at Silver Sands School and Richbourg School for a total of 2.00 positions. This reduction does not affect classroom allocations.
- Reduce high school Lunchroom Monitor School Staffing Grid allocations for a total of 8.00 positions.
- Reduce high school and Baker School Cleaner positions allocated through the School Budget Manual by 1.00 position at each school for a total of 5.00 positions.

- Reduce the Grandfathered Second Elective Teacher positions at Destin Elementary School, Northwood Elementary School, and Bluewater Elementary School for a total of 3.00 positions.

The following allocations will be made by e-mail when the School Budget Packet is sent out:

- The continued allocation of the Grandfathered Media Specialist positions at Riverside Elementary School and Lewis School. Once the incumbents leave these positions, the positions will be converted back to Library Assistants.
- The continued allocation of a Second PE Paraprofessional to Edge Elementary School if the school's projected FTE does not support the position. The additional PE Paraprofessional is needed for safety reasons as the PE field is across the highway.

The following allocations will be made at a later date if the program is confirmed to qualify:

- The continued allocation of Band and/or Chorus Paraprofessionals to band or chorus programs serving 200 or more students. These allocations will not be a part of the School Budget Manual.
- The continued allocation of a Second Assistant Band Director position to high school band programs having enrollment of 250 or more. These allocations will not be a part of the School Budget Manual.
- The continued allocation of a Third ROTC Instructor to Choctaw High School. This allocation will not be a part of the School Budget Manual.

Excel School Budget Packet Forms

1. **Enrollment Data** – This form provides comparative Adjusted Projected UFTE and WFTE information for fiscal year 2023-2024 and fiscal year 2024-2025. 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 2023-2024 and fiscal year 2024-2025. The revenue for fiscal year 2023-2024 was estimated based on the House and Senate recommendations revenue, and the revenue for fiscal year 2023-2024 is based on the Final Conference Report. The column titled “Fiscal Year 2024-2025 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. Child Care, Title I, and Workforce positions are not included as they are purchased on the Salary Menu. ***Schools must balance their recommendations to the positions allocated. Please note that teachers receiving a 6th period are counted as 1.20 FTE.***
4. **Personnel List – Teachers** – This worksheet 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 would then enter the full-time equivalent amount for that person in the column representing the funding you will use. ***If you know that you will be purchasing a 6th period for a teacher, enter a total of 1.20 for that person. Alternately, you may simply enter a single line labeled “6th periods” and enter the full-time equivalent equal to the number of 6th periods you plan to purchase. Each 6th period equals 0.20 FTE. This will reserve the number of units you need for that purpose.***
5. **Personnel List – All Others** – This worksheet 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 – BSA (Flex) (1010.5100.0510.Center.4065)
 - Instructional Materials – Media – BSA (1010.6200.0610.Center.4066)
 - Instructional Materials – Science Lab – BSA (1010.5100.0510.Center.4067)
 - Band, Chorus, and/or Drama
 - Band Program (1010.5100.0510.Center.4005)
 - Chorus Program (1010.5100.0510.Center.4004)
 - Drama Program (1010.5100.0510.Center.7019)
 - 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)
 - 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 (Project 5099)
 - Temporary Personnel (Do not code tutors to Object 0750. All tutors must be paid through Object 0102 – Other Compensation.)
 - Health Care Services (Project 6004)
 - Health Care Services – Medicaid (Project 1084)
 - Custodial Services (Project 2011)
 - Teachers Classroom Supply Assistance – BSA (Project 3080)
 - Allocations for Positions & Operating (Schools will purchase positions using the Salary Menu and budget any remaining funds on the Budget Detail Forms.)
 - Adult Education Tuition (Project 6110)
 - Child Care (Projects Vary)
 - Workforce Development (Project 5110)
 - Title I (Project 5401)
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 Child Care, Workforce Education, Adult Education Tuition, and Title I projects as all other positions have been pre-determined. If your school has any of these projects, please complete this form. When purchasing positions for Title I, please contact the Budgeting Department to receive the projected actual cost. This will enable you to better plan your Title I budget.
9. **Health Services – Position Choice** is a form used to choose the type of health services position for your school. With a few exceptions, the default choice for 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.
10. **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 (Only if school chooses to buy-up position using Discretionary or Internal Funds.)
- 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 Child 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)
- Custodial Services – Project 2011
- Health Care Services – Projects 6004 & 1084
- IB – Project 7055 (if applicable)
- IB – Bonuses & Exams – Project 5055 (if applicable)
- Instructional Materials – Media – BSA – Project 4066
- Instructional Materials – Science Lab – BSA – Project 4067
- Instructional Materials – Textbooks – BSA – Project 4065
- ROTC – Project 2045 (if applicable)
- School Maintenance – Project 2909
- School Maintenance – Project 5909
- School Utilities – Project 5099
- Teachers Classroom Assistance Program – BSA – Project 3080

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. These forms will be used by the Title I Department.

Budget Information Attachment

12. **Excel Position Master Detail** – This report lists all current positions at your school. This information has been provided to help you complete your personnel list.

The Excel Position Master Detail includes job title, name of employee, full-time equivalent (FTE), FMLA status, months, job group, hours worked, position number, 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 funding split is accounted for in the FTE. **You may copy Title Description, Last Name, First Name, and FTE directly from this report and paste into the “Personnel List – Teachers” and “Personnel List – All Others” tabs in your Excel School Budget Packet. This will help you balance your positions.**

In the example below, 50% of Jane Doe's salary is paid from Discretionary and 50% is paid from Class Size Reduction (Project 4125). You do not need to know what the funding is for a position unless it is AICE, AP, or IB. A position like the one below would be listed on one line with a “1.00” in the “All Other Funding” column. You could list the person twice or just change the FTE to 1.00.

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	4125

The position master has the following sections:

- Positions Purchased by School Using District Allocations, if Available – These positions will need to be entered on the Personnel List tabs if you are planning to hire back.
- Positions Purchased thru School Salary Menu – These positions may be entered in side notes on the School Salary Menu.
- VPK – Position in Project Budget Completed by Ms. Haan (if applicable) – You do not enter.
- Positions Hired by Department – You do not enter.

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 Lynda Bush (Lynda.Bush@okaloosaschools.com)
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. Health Services Position Choice form,
 - e. All Budget Detail Forms,
 - f. Appropriations Form, and
 - g. Projected Staffing Form.
4. *Scan the signed forms and e-mail the PDF to Lynda Bush (Lynda.Bush@okaloosaschools.com). You will keep the originals for your records.*

Budgeting will send the appropriate Title I forms to the Title I Department. Please note that your school's Excel Budget Packet and PDF of Signed Forms will need to be e-mailed to Budgeting & Financial Services (Lynda Bush) no later than Friday, April 26, 2024.

Should you have any questions or need additional information, please do not hesitate to contact Lynda Bush at 833-5830.

Attachments