



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

FINANCE TAM: 2009-028

CONTACT: Paula Sadler, Accountant
Budgeting & Financial Services

TELEPHONE: 833-5833

TO: Department Heads

FROM: Debbie Bruce
Director – Budgeting & Financial Services 

DATE: February 2, 2009

SUBJECT: 2009-2010 Budget Requests – *Due Friday, February 20, 2009*

As our School District continues to face uncertain economic times, your department's fiscal year 2009-2010 budget request will be the most challenging yet. It is very important the budget you submit be for only those items that are essential in operating your department for the next fiscal year.

Please find attached the Budget Request Information for your department for fiscal year 2009-2010. The budget request format is the same as last year. Each department should develop their department budget (no project) utilizing the "zero-based budgeting" method. Zero-based budgeting, as the name implies, starts the budget process with a zero or a blank sheet of paper for each department. Zero-based budgeting makes no reference to your prior year's allocation, hence the term zero-based. Each department should identify, evaluate and prioritize only its necessary functions. Once you have prioritized your department's activities, you should be able to assess those needs and the budget required to provide or perform those services and/or functions.

Attached are two files to assist you in preparing your department's budget request: (1) Department Budget Information FY10 and (2) Department Packet FY10.

I. The Department Budget Information FY10 includes:

1. MIS 3176 Department Budget - Detail should be completed for your department using Excel. The budget detail form should reflect department operational needs only; for example, supplies, equipment, travel, professional services, etc. Supportive information must be submitted to reflect the specific items being requested and the basis of calculation or determination used. Please be as specific as possible. (*See Example.*) All budget requests are to be submitted in whole dollars only, for example, \$250 rather than \$250.12.
2. MIS 3149 Department Budget - Detail Summary reflects a summarized recap of the requests submitted on the MIS 3176 Department Budget Detail page(s). The budget information will be automatically generated from the information inputted on MIS 3176; and therefore, no additional entry is necessary. (*See Example*)

3. MIS 3477 Department Position Request Form should be used *only* to make requests related to staffing; for example, to add, eliminate or convert a position. If a position request is submitted, a narrative (Section B) must be filled in outlining the justification for the request.

II. The Department Packet FY10 attachment includes:

1. MIS 3390 Department Staffing Summary - For your review and verification regarding staffing for fiscal year 2009-2010.
2. RB802 Position Master Detail - Lists all personnel in your department and their current funding source. Please make any notations or corrections needed on this form, make a copy for your records and return to Finance. If no corrections are needed, please keep original for your records.
3. FB156 Budget Status Summary dated January 2009, reflects your department's current budget and expenditures.
4. 2008-2009 Department Budget - For your information is a copy of last year's budget from the *2008-2009 District Departments Budget Notebook*. Please review your *Cost Center's Description* for any changes and if necessary, submit your description change with your budget request.
5. Chart of Accounts - Exhibit A - A complete listing of all function and object codes. Exhibit B - A guide explaining how to distinguish between items that should be classified as a supply or equipment. In cases where objects have been expanded to distinguish between capitalized and non-capitalized items (equipment, computer equipment, and software), those costing less than \$1,000 are considered non-capitalized, and those items costing \$1,000 or more are considered capitalized.

By Friday, February 20, 2009, each department should:

1. **Email their Department Budget Information FY08 (MIS 3176 and MIS 3477) to sadlerp@mail.okaloosa.k12.fl.us.**
2. **Submit signed hard copies of your Department Budget Information to Finance.**

The Budgeting Department will schedule meetings with Department Heads to review budget requests and project allocations during the week of March 9, 2009.

Should you have any questions or need additional information, please do not hesitate to contact me at 833-5827.

Attachments