



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

FINANCE TAM: 2010-024

CONTACT: Julie Perry, Specialist
Cindy Harris, Accountant
Budgeting & Financial Services

TELEPHONE: 833-5850/833-5821

TO: Department Heads

FROM: Rita R. Scallan, Chief Financial Officer

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

DATE: March 16, 2010

SUBJECT: 2010-2011 Budget Requests – *Due Wednesday, April 7, 2010*

As our School District continues to face uncertain economic times, your department's fiscal year 2010-2011 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.

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 the Department Budget Packet (Excel file) and various PDFs containing information to assist you in preparing your department's budget request. The attachments are explained below.

I. The Department Budget Packet FY 2011 (Excel file) includes the following worksheets:

A. MIS 3176 Department Budget - Detail

1. The Department Budget – Detail forms are to be completed using Excel.
2. Your budget should reflect department operational needs only; for example, supplies, equipment, travel, professional services, etc.
3. 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*)
4. If your department is planning to pay overtime, other compensation, or substitutes, please be sure to budget benefits as follows:
 - a. Overtime (Object 0130) and/or Other Compensation (Object 0102) – Retirement (Object 0210 – 9.85%) & FICA/Medicare (Object 0220 – 7.65%)
 - b. Substitutes/Temporary Employees (Object 0750) – Medicare (Object 0220 – 1.45%)

5. All budget requests are to be submitted in whole dollars only, for example, \$250 rather than \$250.12.

B. MIS 3149 Department Budget - Detail Summary

1. The Department Budget – Detail Summary reflects a summarized recap of the requests submitted on the MIS 3176 Department Budget Detail page(s).
2. The budget information will be automatically generated from the information input on MIS 3176; therefore, no additional entry is necessary. (See *Example*)

C. MIS 3477 Department Position Request Form

1. All requested changes to staffing must be made on the Department Position Request Form.
2. Please choose one of the following responses:
 - a. I am requesting no changes to positions in my department.
 - b. I am requesting the following changes to positions.
3. If changes are requested, the details must be included in the table. Details include type of position, name of position, action, and full-time equivalency (FTE). These items are explained on the form.
4. If a request is made to add a position, a narrative (Section B) must be filled in outlining the justification for the request.
5. The Department Position Request Form must signed, dated, and returned with the budget packet.

II. The Budget Information (PDF files) include:

A. MIS 3390 Department Staffing Summary

1. This form has been provided for your review and verification regarding current staffing for fiscal year 2009-2010.
2. Section A includes positions that were approved by the Board in your original budget.
3. Section B-1 includes any changes that have happened between approval and the present.
4. Should you make any requests to change positions for fiscal year 2010-2011, these requests will be listed in Section B-2 when presented to the Board.
5. Any requests to change positions must be made on MIS 3477 Department Position Request Form in the Department Budget Packet Excel file.

B. RB802 Position Master Detail

1. This report has been provided in two sorts – “By Position” and “By Project & Position.”
2. The Position Master Detail lists all personnel in your department and their current funding sources.
3. Please review the report and note any corrections, if applicable.

C. Budget Information Report

1. The Budget Information Report contains fiscal year 2008-2009 expenditures and fiscal year 2009-2010 budget, encumbered, expenditures, and available.
2. This information has been provided to assist you in preparing your operational budgets.

D. Fiscal Year 2009-2010 Approved Department Budget

1. Your fiscal year 2009-2010 approved department budget may be helpful when preparing your budget for the new fiscal year. This information may be found on the District's website by following the instructions below:
 - www.okaloosaschools.com
 - Select School District
 - Go to "Taxpayer Resources"
 - Select "Budget Information"
 - Select "Department Budgets" (in the section entitled 2009-2010 Budget Information)
 - Click the "Departments" button under General Fund
 - Select your department to view all budget documentation
2. Please review your *Cost Center's Description* on the "District Level – Cost Center Budgets" form and submit any changes with your budget request.

E. Chart of Accounts

1. Exhibit A contains a complete listing of all function and object codes for your reference.
2. Exhibit B is a guide explaining how to distinguish between items that should be classified as a supply or equipment.
3. 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, March 26, 2010, each department should:

1. Email their Department Budget Packet (Excel file) to HarrisC@mail.okaloosa.k12.fl.us.
2. Submit the following signed hard copies to Finance:
 - a. Department Budget Detail Form(s) – Signed hard copy printed from Excel file.
 - b. Department Budget Summary – Signed hard copy printed from Excel file.
 - c. Department Position Request Form – Signed hard copy printed from Excel file.
 - d. Position Master Detail – Signed hard copy printed from PDF file indicating any corrections, if applicable. Any changes, deletions, or additions for fiscal year 2010-2011 must be noted on the Department Position Request Form.

The Budgeting Department will schedule meetings with Department Heads to review budget requests and project allocations during the week of April 12, 2010.

Should you have any questions or need additional information, please do not hesitate to contact Julie Perry at 833-5850 or Cindy Harris at 833-5821.

Attachments

Fund Number : 1010
 Department Name: School Board
 Cost Center No.: 9001

Project Name: DISCRETIONARY
 Project Number: N/A
 Type Funding: Non-Restricted/Non-Categorical

**SCHOOL DISTRICT OF OKALOOSA COUNTY
 DEPARTMENT BUDGET DETAIL
 FISCAL YEAR 2010-2011**

OBJECT CODE	OBJECT DESCRIPTION	DETAILED DESCRIPTION (May use multiple lines)	FUNCTION NUMBER	AMOUNT REQUESTED
0330	IN COUNTY TRAVEL	Reimbursement for travel to schools/departments/board meetings	7100	\$ 1,000
0331	OUT OF COUNTY TRAVEL	Reimbursement for travel to Florida School Board Association Conference and/or other professional seminars	7100	4,000
0350	REPAIR AND MAINTENANCE	Repair of fax machines, scanner, copier, printer and typewriter	7100	750
0355	COMPUTER REPAIRS	Repair of two (2) computers for service not provided under Seat M... met	7100	500
0370	POSTAGE/SHIPPING/TELEGRAMS	Postage for School Board Members' correspondence and agenda materials	7100	4,000
0372	TELEPHONE MAINTENANCE	Maintenance for four (4) phones	7900	1,000
0375	CELLULAR TELEPHONE	Board Members' cellular phone service	7900	2,000
0390	OTHER PURCHASED SVC-PRINT/COPY	Printing of agenda packages, public and discipline meeting materials brochurs, bulk items, policy book	7100	20,000

Example

Department Head: _____ _____ (Signature)	Sub-Total (Page 1 Only) \$ 33,250
Date Submitted: _____	GRAND TOTAL \$ 33,250

Department Name: School Board **Project Name:** DISCRETIONARY
Cost Center No.: 9001 **Project Number:** N/A
Fund Number : 1010 **Type Funding:** Non-Restricted/Non-Categorical

**SCHOOL DISTRICT OF OKALOOSA COUNTY
 DEPARTMENT BUDGET - DETAIL SUMMARY
 FISCAL YEAR 2010-2011**

OBJECT NUMBER	OBJECT NAME	FUNCTION NUMBER	AMOUNT
0330	IN COUNTY TRAVEL	7100	\$ 1,000
0331	OUT OF COUNTY TRAVEL	7100	4,000
0350	REPAIR AND MAINTENANCE	7100	750
0355	COMPUTER REPAIRS	7100	500
0370	POSTAGE/SHIPPING/TELEGRAM	7100	4,000
0372	TELEPHONE MAINTENANCE	7900	1,000
0375	CELLULAR TELEPHONE	7900	2,000
0390	OFFICE PURCHASED SUPPLY	7100	20,000

Department Head: _____ <i>(Signature)</i>	Sub-Total Page 1 \$ 33,250
Date Submitted: _____	Grand Total \$ 33,250

**SCHOOL DISTRICT OF OKALOOSA COUNTY
DEPARTMENT POSITION REQUEST FORM
FISCAL YEAR 2010-2011**

MIS 3477

Department Name: School Board of Okaloosa County
Cost Center No.: 9001

Section A

Additions, Deletions and/or Transfers of Positions

I am requesting no changes to positions in my department.

I am requesting the following changes to positions:

Type of Position	Name of Position	Action	FTE
Example			

Type of Position = Administration, Managerial, Instructional, Educational Support, Professional/Technical

Name of Position = Specialist, Secretary, etc.

Action = A (Addition), D (Deletion), T (Transfer)

FTE = Full Time Equivalency (Divide Number of Hours Per Day by 7.50)

Section B

Position Justification Narrative
(If necessary, attach additional pages)

Signature: _____

Date: _____