SCHOOL DISTRICT OF OKALOOSA COUNTY
TECHNICAL ASSISTANCE MEMORANDUM
FINANCE

FINANCE TAM:	2010-043
CONTACT:	Julie Perry, Specialist
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	Budgeting & Financial Services
TELEPHONE:	833-5827

TO: Department Heads

FROM: Rita R. Scallan, Chief Financial Officer

DATE: May 24, 2010

SUBJECT: 2010-2011 Project Budget Requests – *Due June 4, 2010*

In order to have a better accounting of funds allocated to projects, the District will be utilizing the "zero-based budgeting" method for the majority of its General Fund projects. Zero-based budgeting, as the name implies, starts the budget process with a zero or a blank sheet of paper for each project. Each department should identify, evaluate and prioritize the services and/or functions required for each of these projects. Once you have prioritized the project's services and/or functions, you should be able to assess those needs and the budget required to provide or perform those services and/or functions.

The attached project list provides two sorts – one by project name and one by department name. The list also includes the following project classifications:
- General Fund – Zero-Based Projects: These projects will be closed at the end of fiscal year 2009-2010. Departments will request their positions and appropriations for fiscal year 2010-2011.
- General Funds – Projects That Will Roll: The balances of these projects will roll into fiscal year 2010-2011. In addition, departments will request their positions and appropriations for fiscal year 2010-2011.
- Federal Funds: Departments will request their positions and appropriations for fiscal year 2010-2011.

Attached are the Project Budget Packet (Excel file) and various PDFs containing information to assist you in preparing your project budget request(s). Your department will receive a budget packet for each project. The attachments are explained below.

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

A. MIS 3176 Project Budget - Detail

   1. The Project Budget – Detail forms are to be completed using Excel.

   2. Your budget should reflect project *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 the project will be used 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 – 10.85%) & 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 Project Budget - Detail Summary

1. The Project Budget – Detail Summary reflects a summarized recap of the requests submitted on the MIS 3176 Project 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 Project Position Request Form

1. All requested changes to staffing must be made on the Project Position Request Form.

2. Please choose one of the following responses:

    a. I am requesting <u>no changes</u> 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 Project Position Request Form must signed, dated, and returned with the budget packet.

II. *The Budget Information (PDF files) include:*

A. <u>MIS 3390 Project Staffing Summary</u>

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 Project Position Request Form in the Project Budget Packet Excel file.

B. <u>RB802 Position Master Detail</u>

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. <u>Budget Information Report</u>

   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. <u>Fiscal Year 2009-2010 Approved Project Budget</u>

   1. Your fiscal year 2009-2010 approved project 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:
- <u>www.okaloosaschools.com</u>
- Select School District
- Go to "Taxpayer Resources"
- Select "Budget Information"
- Select "Project Budgets" (in the section entitled <u>2009-2010 Budget Information</u>)
- Select the project to view all budget documentation

E. <u>Chart of Accounts</u>

   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, June 4, 2010, each department should:

1. Email their Project Budget Packet (Excel file) to <u>MarkyB@mail.okaloosa.k12.fl.us</u>.

2. Submit the following <u>*signed*</u> hard copies to Finance:

   a. Project Budget Detail Form(s) – Signed hard copy printed from Excel file.

   b. Project Budget Summary – Signed hard copy printed from Excel file.

   c. Project Position Request Form – Signed hard copy printed from Excel file.

Should you have any questions or need additional information, please do not hesitate to contact Julie Perry at 833-5850 or Beth Marky at 833-5827.

Attachments

GENERAL FUND - ZERO-BASED PROJECTS:

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME
1010	9830	CHOICE	3105	INSTRUCTIONAL MATERIALS - TEXTBOOKS
1010	9830	CHOICE	1150	SAI - THE NEW HIGH SCHOOL - NORTH (CENTER 0603)
1010	9830	CHOICE	1150	SAI - THE NEW HIGH SCHOOL - SOUTH (CENTER 0702)
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	8109	CSR - AP INITIATIVES & VERTICAL ALIGNMENT
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	9164	CSR - PRINCIPAL LEADERSHIP
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	8107	CSR - SCIENCE & MATH INITIATIVES
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	8108	CSR - WRITING & READING INITIATIVES
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	6014	INNOVATIVE PROGRAM - DISTRICT ART SHOW
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	7119	SAI - CLOSING THE GAP
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	7110	SAI - EDUCATION OPTIONS
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	3161	SAI - SUPPLEMENTAL ACADEMIC INTERVENTION
1010	9733	DEPUTY SUPERINTENDENT - CURR., INSTR., & ASSESS.	2086	SAI - TEENAGE PARENTING PROGRAM (TAPP) (CENTER 0601)
1010	9733	DEPUTY SUPERINTENDENT - CURR., INSTR., & ASSESS.	2086	SAI - TEENAGE PARENTING PROGRAM (TAPP) (CENTER 0701)
1010	9733	DEPUTY SUPERINTENDENT - CURR., INSTR., & ASSESS.	8111	SAI - BEST CHANCE (NORTH - CENTER 0791)
1010	9733	DEPUTY SUPERINTENDENT - CURR., INSTR., & ASSESS.	8111	SAI - BEST CHANCE (SOUTH - CENTER 0781)
1010	9733	DEPUTY SUPERINTENDENT - CURR., INSTR., & ASSESS.	8119	SAI - ECCI - NORTH (CENTER 0791)
1010	9004	HUMAN RESOURCES	2025	DRUG TESTING
1010	9022	INFORMATION SYSTEMS	4016	SM - ADMINISTRATIVE
1010	9022	INFORMATION SYSTEMS	4018	SM - WEB SITE DEVELOPMENT & MANAGEMENT
1010	9012	INSTRUCTIONAL TECHNOLOGY	7059	INNOVATIVE PROGRAM - ODYSSEY OF THE MIND
1010	9409	MAINTENANCE SUPPORT SERVICES	2916	BAKER - SEWER PLANT
1010	9409	MAINTENANCE SUPPORT SERVICES	0010	GROUNDS/BEAUTIFICATION
1010	7004	OKALOOSA ONLINE	8106	CSR - OKALOOSA ON-LINE
1010	9010	QUALITY ASSURANCE	7008	CURRICULUM DEVELOPMENT
1010	9010	QUALITY ASSURANCE	7006	INNOVATIVE PROGRAM - ALL COUNTY BAND
1010	9010	QUALITY ASSURANCE	3058	INNOVATIVE PROGRAM - SCIENCE FAIR
1010	9010	QUALITY ASSURANCE	3102	SAI - STUDENT ASSESSMENT
1010	9010	QUALITY ASSURANCE (ADMINISTERED BY CHOCTAW)	3057	INNOVATIVE PROGRAM - ACADEMIC TEAM
1010	9001	SCHOOL BOARD	6013	INNOVATIVE PROGRAM - COUNTY HONORS BANQUET
1010	9020	STAFF DEVELOPMENT	7021	EXPANDED EMPLOYEE TRAINING
1010	9020	STAFF DEVELOPMENT	7014	PROF ORIENTATION PROGRAM
1010	9021	STUDENT INTERVENTION SERVICES	3162	SAI - ATTENDANCE OFFICERS
1010	9021	STUDENT INTERVENTION SERVICES	4110	SAI - ESOL
1010	9016	STUDENT INTERVENTION SERVICES - ESE	2017	ITINERANT - ADAPTIVE PE
1010	9016	STUDENT INTERVENTION SERVICES - ESE	2023	ITINERANT - HOSPITAL/HOMEBOUND
1010	9016	STUDENT INTERVENTION SERVICES - ESE	2019	ITINERANT - OCCUPATIONAL/PHYSICAL THERAPY
1010	9016	STUDENT INTERVENTION SERVICES - ESE	5012	ITINERANT - STAFFING SPECIALISTS
1010	9016	STUDENT INTERVENTION SERVICES - ESE	2004	ITINERANT - VISUALLY IMPAIRED
1010	9016	STUDENT INTERVENTION SERVICES - ESE	3151	SAI - ESE EXTENDED SCHOOL YEAR (ESY)
1010	9016	STUDENT INTERVENTION SERVICES - ESE	2027	SCHOOL PSYCHOLOGISTS
1010	9016	STUDENT INTERVENTION SERVICES - ESE (FOR ST. MARY'S)	3001	ESE GUARANTEE - GIFTED

GENERAL FUND - PROJECTS THAT WILL ROLL:

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME	BUDGET
1010	9004	HUMAN RESOURCES	2088	CERTIFICATION	$ 8,000
1010	9409	MAINTENANCE SUPPORT SERVICES	2909	SCHOOL MAINTENANCE	PLEASE PROVIDE
1010	9121	PRINT SHOP	9121	PRINT SHOP *	$ 375,000
1010	9010	QUALITY ASSURANCE	0132	VPK - YEAR LONG	$ 379,672
1010	9020	STAFF DEVELOPMENT	2088	CERTIFICATION	$ 8,000
1010	9016	STUDENT INTERVENTION SERVICES - ESE	0050	PRE-K D SOUTHSIDE	$ 310,486

* PRINT SHOP PROJECTED REVENUE INCLUDES $30,000 FOR POSTAGE.

FEDERAL FUNDS:

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME	BUDGET
4201	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	1401	TITLE I	PLEASE PROVIDE
4320	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	0491	TITLE I - ARRA	PLEASE PROVIDE
4201	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT (FOR DJJ CENTERS)	1409	TITLE I - N & D	PLEASE PROVIDE
4320	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT (FOR DJJ CENTERS)	0499	TITLE I - N & D - ARRA	PLEASE PROVIDE
4201	9020	STAFF DEVELOPMENT	1405	TITLE II - PART A TCH/PRIN	PLEASE PROVIDE
4201	9016	STUDENT INTERVENTION SERVICES - ESE	1475	IDEA PART B	PLEASE PROVIDE
4310	9016	STUDENT INTERVENTION SERVICES - ESE	0495	IDEA PART B - ARRA	PLEASE PROVIDE
4201	9016	STUDENT INTERVENTION SERVICES - ESE	1476	IDEA PART B PRE-K	PLEASE PROVIDE
4310	9016	STUDENT INTERVENTION SERVICES - ESE	0496	IDEA PART B PRE-K - ARRA	PLEASE PROVIDE

GENERAL FUND - ZERO-BASED PROJECTS:

FUND	PROJ	PROJECT NAME	CENTER	DEPARTMENT/PROGRAM NAME
1010	2916	BAKER - SEWER PLANT	9409	MAINTENANCE SUPPORT SERVICES
1010	8109	CSR - AP INITIATIVES & VERTICAL ALIGNMENT	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT
1010	8106	CSR - OKALOOSA ON-LINE	7004	OKALOOSA ONLINE
1010	9164	CSR - PRINCIPAL LEADERSHIP	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT
1010	8107	CSR - SCIENCE & MATH INITIATIVES	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT
1010	8108	CSR - WRITING & READING INITIATIVES	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT
1010	7008	CURRICULUM DEVELOPMENT	9010	QUALITY ASSURANCE
1010	2025	DRUG TESTING	9004	HUMAN RESOURCES
1010	3001	ESE GUARANTEE - GIFTED	9016	STUDENT INTERVENTION SERVICES - ESE *(FOR ST. MARY'S)*
1010	0010	GROUNDS/BEAUTIFICATION	9409	MAINTENANCE SUPPORT SERVICES
1010	3057	INNOVATIVE PROGRAM - ACADEMIC TEAM	9010	QUALITY ASSURANCE *(ADMINISTERED BY CHOCTAW)*
1010	7006	INNOVATIVE PROGRAM - ALL COUNTY BAND	9010	QUALITY ASSURANCE
1010	6013	INNOVATIVE PROGRAM - COUNTY HONORS BANQUET	9001	SCHOOL BOARD
1010	6014	INNOVATIVE PROGRAM - DISTRICT ART SHOW	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT
1010	7059	INNOVATIVE PROGRAM - ODYSSEY OF THE MIND	9012	INSTRUCTIONAL TECHNOLOGY
1010	3058	INNOVATIVE PROGRAM - SCIENCE FAIR	9010	QUALITY ASSURANCE
1010	3105	INSTRUCTIONAL MATERIALS - TEXTBOOKS	9830	CHOICE
1010	2017	ITINERANT - ADAPTIVE PE	9016	STUDENT INTERVENTION SERVICES - ESE
1010	2023	ITINERANT - HOSPITAL/HOMEBOUND	9016	STUDENT INTERVENTION SERVICES - ESE
1010	2019	ITINERANT - OCCUPATIONAL/PHYSICAL THERAPY	9016	STUDENT INTERVENTION SERVICES - ESE
1010	5012	ITINERANT - STAFFING SPECIALISTS	9016	STUDENT INTERVENTION SERVICES - ESE
1010	2004	ITINERANT - VISUALLY IMPAIRED	9016	STUDENT INTERVENTION SERVICES - ESE
1010	7014	PROF ORIENTATION PROGRAM	9020	STAFF DEVELOPMENT
1010	7021	EXPANDED EMPLOYEE TRAINING	9020	STAFF DEVELOPMENT
1010	3162	SAI - ATTENDANCE OFFICERS	9021	STUDENT INTERVENTION SERVICES
1010	8111	SAI - BEST CHANCE (NORTH - CENTER 0791)	9733	DEPUTY SUPERINTENDENT - CURR., INSTR., & ASSESS.
1010	8111	SAI - BEST CHANCE (SOUTH - CENTER 0781)	9733	DEPUTY SUPERINTENDENT - CURR., INSTR., & ASSESS.
1010	7119	SAI - CLOSING THE GAP	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT
1010	8119	SAI - ECCI - NORTH (CENTER 0791)	9733	DEPUTY SUPERINTENDENT - CURR., INSTR., & ASSESS.
1010	7110	SAI - EDUCATION OPTIONS	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT
1010	3151	SAI - ESE EXTENDED SCHOOL YEAR (ESY)	9016	STUDENT INTERVENTION SERVICES - ESE
1010	4110	SAI - ESOL	9021	STUDENT INTERVENTION SERVICES
1010	3102	SAI - STUDENT ASSESSMENT	9010	QUALITY ASSURANCE
1010	3161	SAI - SUPPLEMENTAL ACADEMIC INTERVENTION	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT
1010	2086	SAI - TEENAGE PARENTING PROGRAM (TAPP) (CENTER 0601)	9733	DEPUTY SUPERINTENDENT - CURR., INSTR., & ASSESS.
1010	2086	SAI - TEENAGE PARENTING PROGRAM (TAPP) (CENTER 0701)	9733	DEPUTY SUPERINTENDENT - CURR., INSTR., & ASSESS.
1010	1150	SAI - THE NEW HIGH SCHOOL - NORTH (CENTER 0603)	9830	CHOICE
1010	1150	SAI - THE NEW HIGH SCHOOL - SOUTH (CENTER 0702)	9830	CHOICE
1010	2027	SCHOOL PSYCHOLOGISTS	9016	STUDENT INTERVENTION SERVICES - ESE
1010	4016	SM - ADMINISTRATIVE	9022	INFORMATION SYSTEMS
1010	4018	SM - WEB SITE DEVELOPMENT & MANAGEMENT	9022	INFORMATION SYSTEMS

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1010	2088	CERTIFICATION	9004	HUMAN RESOURCES	$ 8,000
1010	2088	CERTIFICATION	9020	STAFF DEVELOPMENT	$ 8,000
1010	0050	PRE-K D SOUTHSIDE	9016	STUDENT INTERVENTION SERVICES - ESE	$ 310,486
1010	9121	PRINT SHOP *	9121	PRINT SHOP	$ 375,000
1010	2909	SCHOOL MAINTENANCE	9409	MAINTENANCE SUPPORT SERVICES	PLEASE PROVIDE
1010	0132	VPK - YEAR LONG	9010	QUALITY ASSURANCE	$ 379,672

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FEDERAL FUNDS:

FUND	PROJ	PROJECT NAME	CENTER	DEPARTMENT/PROGRAM NAME	BUDGET
4201	1475	IDEA PART B	9016	STUDENT INTERVENTION SERVICES - ESE	PLEASE PROVIDE
4310	0495	IDEA PART B - ARRA	9016	STUDENT INTERVENTION SERVICES - ESE	PLEASE PROVIDE
4201	1476	IDEA PART B PRE-K	9016	STUDENT INTERVENTION SERVICES - ESE	PLEASE PROVIDE
4310	0496	IDEA PART B PRE-K - ARRA	9016	STUDENT INTERVENTION SERVICES - ESE	PLEASE PROVIDE
4201	1401	TITLE I	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	PLEASE PROVIDE
4320	0491	TITLE I - ARRA	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	PLEASE PROVIDE
4201	1409	TITLE I - N & D	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT *(FOR DJJ CENTERS)*	PLEASE PROVIDE
4320	0499	TITLE I - N & D - ARRA	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT *(FOR DJJ CENTERS)*	PLEASE PROVIDE
4201	1405	TITLE II - PART A TCH/PRIN	9020	STAFF DEVELOPMENT	PLEASE PROVIDE