SCHOOL DISTRICT OF OKALOOSA COUNTY
TECHNICAL ASSISTANCE MEMORANDUM
FINANCE

FINANCE TAM:	2011-037
CONTACT:	Julie Perry, Specialist Budgeting & Financial Services
TELEPHONE:	833-5850

TO: Department Heads

FROM: Rita R. Scallan, Chief Financial Officer

DATE: May 2, 2011

SUBJECT: 2011-2012 Department **Project** Budget Requests – *Due Friday, May 13, 2011*

As our School District continues to face uncertain economic times, it is very important that departments are budgeted at a basic level, funding only those items considered essential. When submitting your department's fiscal year 2011-2012 budget request, please be sure to make every reduction possible.

The budget request format is the same as last year. The attached project list indicates which projects may be available for funding. The 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 2010-2011. Departments will request their positions and appropriations, if applicable, for fiscal year 2011-2012.

- General Fund – Projects That Will Roll: The balances of these projects will roll into fiscal year 2011-2012.   In addition, departments will request their positions and appropriations, if applicable, for fiscal year 2011-2012. The amount shown on the project list is the operating budget. The operating budget is based on continuing to fund the current positions in fiscal year 2011-2012. If a change in positions is requested, the operating budget may be adjusted.

- Federal Funds: Departments will request their positions and appropriations for fiscal year 2011-2012. The amount shown on the project list is the operating budget. The operating budget is based on continuing to fund the current positions in fiscal year 2011-2012. If a change in positions is requested, the operating budget may be adjusted.

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.

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 2012_ (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, workshop salaries, cellular telephone stipends, or substitutes, please be sure to budget benefits as follows:

        a. Overtime (Object 0130) – Retirement (Object 0210) – 10.77% & FICA/Medicare (Object 0220) – 7.65%

        b. Other Compensation (Object 0102) – Retirement (Object 0210) – 10.77% & FICA/Medicare (Object 0220) – 7.65%

        c. Workshop Salaries (Object 0117) – FICA/Medicare (Object 0220) – 7.65%

        d. Cellular Telephone Stipends (Object 0375) – Retirement (Object 0210) – 10.77% & FICA/Medicare (Object 0220) – 7.65%

        e. 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 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 Project Position Request Form must be signed, dated, and returned with the budget packet.

D. Project Description Verification

    1. Please verify the Project Description and Other Information, if applicable.

    2. If changes are required, please type the correct information in the Excel form.

    3. This form must be signed, dated, and returned with the budget packet.

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

A. MIS 3390 Project Staffing Summary

    1. This form has been provided for your review and verification regarding current staffing for fiscal year 2010-2011.

    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 2011-2012, 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.

    6. Please note: Departments received Position Master Detail reports with their Discretionary budget packets. Any positions purchased using projects were listed on these reports.

B. Budget Information Report

    1. A current budget report has been included to assist you in preparing your operational budgets.

C. Fiscal Year 2010-2011 Approved Project Budget

    1. Your fiscal year 2010-2011 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:
- www.okaloosaschools.com
- Select School District
- Go to "Taxpayer Resources"
- Select "Budget Information"
- Select "Project Budgets" (in the section entitled 2010-2011 Budget Information)
- Select the project to view all budget documentation

D. 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, May 13, 2011, each department should:

1. Email their Project Budget Packet (Excel file) to Julie Perry.

2. Submit the following *signed* hard copies to Budgeting:

    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.

    d. Project Description Verification Form – Signed hard copy printed from Excel file.

The Budgeting Department will schedule meetings with Department Heads to review budget requests and project allocations on an as-needed basis.

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

Attachments

GENERAL FUND - ZERO-BASED PROJECTS:

FUND	PROJ	PROJECT NAME	CENTER	DEPARTMENT/PROGRAM NAME
1010	0010	GROUNDS/BEAUTIFICATION	9409	MAINTENANCE SUPPORT SERVICES
1010	2004	ITINERANT - VISUALLY IMPAIRED	9016	STUDENT INTERVENTION SERVICES - ESE
1010	2008	ITINERANT - HEARING IMPAIRED	9016	STUDENT INTERVENTION SERVICES - ESE
1010	2017	ITINERANT - ADAPTIVE PE	9016	STUDENT INTERVENTION SERVICES - ESE
1010	2018	ITINERANT - AUTISTIC PROGRAM	9016	STUDENT INTERVENTION SERVICES - ESE
1010	2019	ITINERANT - OCCUPATIONAL/PHYSICAL THERAPY	9016	STUDENT INTERVENTION SERVICES - ESE
1010	2023	ITINERANT - HOSPITAL/HOMEBOUND	9016	STUDENT INTERVENTION SERVICES - ESE
1010	2025	DRUG TESTING	9004	HUMAN RESOURCES
1010	2027	SCHOOL PSYCHOLOGISTS	9016	STUDENT INTERVENTION SERVICES - ESE
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	2916	BAKER - SEWER PLANT	9409	MAINTENANCE SUPPORT SERVICES
1010	3057	INNOVATIVE PROGRAM - ACADEMIC TEAM	9010	QUALITY ASSURANCE *(ADMINISTERED BY CHOCTAW)*
1010	3058	INNOVATIVE PROGRAM - SCIENCE FAIR	9010	QUALITY ASSURANCE
1010	3102	SAI - STUDENT ASSESSMENT	9010	QUALITY ASSURANCE
1010	3105	INSTRUCTIONAL MATERIALS - TEXTBOOKS	9830	CHOICE
1010	3112	SCHOOL ENHANCEMENT TRAINING	9020	STAFF DEVELOPMENT
1010	3151	SAI - ESE EXTENDED SCHOOL YEAR (ESY)	9016	STUDENT INTERVENTION SERVICES - ESE
1010	3161	SAI	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT
1010	3162	SAI - ATTENDANCE OFFICERS	9021	STUDENT INTERVENTION SERVICES
1010	4110	SAI - ESOL	9021	STUDENT INTERVENTION SERVICES
1010	5012	ITINERANT - STAFFING SPECIALISTS	9016	STUDENT INTERVENTION SERVICES - ESE
1010	6013	INNOVATIVE PROGRAM - COUNTY HONORS BANQUET	9001	SCHOOL BOARD
1010	6014	INNOVATIVE PROGRAM - DISTRICT ART SHOW	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT
1010	7006	INNOVATIVE PROGRAM - ALL COUNTY BAND	9010	QUALITY ASSURANCE
1010	7008	CURRICULUM DEVELOPMENT	9010	QUALITY ASSURANCE
1010	7014	PROFESSIONAL ORIENTATION PROGRAM	9020	STAFF DEVELOPMENT
1010	7059	INNOVATIVE PROGRAM - ODYSSEY OF THE MIND	9012	INSTRUCTIONAL TECHNOLOGY
1010	7119	SAI - CLOSING THE GAP	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT
1010	8106	CSR - OKALOOSA ON-LINE	7004	OKALOOSA ONLINE
1010	8107	CSR - SCIENCE & MATH INITIATIVES	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT
1010	8109	CSR - AP INITIATIVES & VERTICAL ALIGNMENT	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT
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	8119	SAI - ECCI - NORTH (CENTER 0791)	9733	DEPUTY SUPERINTENDENT - CURR., INSTR., & ASSESS.
1010	9012	END OF COURSE EXAMS	9010	QUALITY ASSURANCE

GENERAL FUND - PROJECTS THAT WILL ROLL:

FUND	PROJ	PROJECT NAME	CENTER	DEPARTMENT/PROGRAM NAME	BUDGET
1010	2088	CERTIFICATION	9020	STAFF DEVELOPMENT	$ 40,000
1010	6010	EDUCATIONAL BROADBAND LEASE	9022	INFORMATION SYSTEMS	$ 14,190
1010	9121	PRINT SHOP *	9121	PRINT SHOP	$ 324,800
1010	2909	SCHOOL MAINTENANCE	9409	MAINTENANCE SUPPORT SERVICES	$ 134,774
1010	0132	VPK - YEAR LONG	9010	QUALITY ASSURANCE	$ 411,221

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

FEDERAL FUNDS:

FUND	PROJ	PROJECT NAME	CENTER	DEPARTMENT/PROGRAM NAME	DEPARTMENT LEVEL BUDGET
4201	2475	IDEA PART B	9016	STUDENT INTERVENTION SERVICES - ESE	$ 1,400,713
4201	2476	IDEA PART B PRE-K	9016	STUDENT INTERVENTION SERVICES - ESE	$ 224,427
4201	2401	TITLE I	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	$ 1,351,341
4201	2409	TITLE I - N & D	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT *(FOR DJJ CENTERS)*	$ 314,000
4201	2405	TITLE II - PART A TCH/PRIN	9020	STAFF DEVELOPMENT	$ 1,535,619

FOOD SERVICE FUNDS:

FUND	PROJ	PROJECT NAME	CENTER	DEPARTMENT/PROGRAM NAME	BUDGET
5020	....	SCHOOL FOOD SERVICE	9008	SCHOOL FOOD SERVICE	PLEASE PROVIDE
5020	5044	SOFT DRINK COMMISSIONS	9008	SCHOOL FOOD SERVICE	PLEASE PROVIDE

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1010	8106	CSR - OKALOOSA ON-LINE	7004	OKALOOSA ONLINE
1010	6013	INNOVATIVE PROGRAM - COUNTY HONORS BANQUET	9001	SCHOOL BOARD
1010	2025	DRUG TESTING	9004	HUMAN RESOURCES
1010	7008	CURRICULUM DEVELOPMENT	9010	QUALITY ASSURANCE
1010	9012	END OF COURSE EXAMS	9010	QUALITY ASSURANCE
1010	7006	INNOVATIVE PROGRAM - ALL COUNTY BAND	9010	QUALITY ASSURANCE
1010	3058	INNOVATIVE PROGRAM - SCIENCE FAIR	9010	QUALITY ASSURANCE
1010	3102	SAI - STUDENT ASSESSMENT	9010	QUALITY ASSURANCE
1010	3057	INNOVATIVE PROGRAM - ACADEMIC TEAM	9010	QUALITY ASSURANCE *(ADMINISTERED BY CHOCTAW)*
1010	7059	INNOVATIVE PROGRAM - ODYSSEY OF THE MIND	9012	INSTRUCTIONAL TECHNOLOGY
1010	2017	ITINERANT - ADAPTIVE PE	9016	STUDENT INTERVENTION SERVICES - ESE
1010	2018	ITINERANT - AUTISTIC PROGRAM	9016	STUDENT INTERVENTION SERVICES - ESE
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1010	2019	ITINERANT - OCCUPATIONAL/PHYSICAL THERAPY	9016	STUDENT INTERVENTION SERVICES - ESE
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1010	8107	CSR - SCIENCE & MATH INITIATIVES	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT
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