



SCHOOL DISTRICT OF OKALOOSA COUNTY
TECHNICAL ASSISTANCE MEMORANDUM
FINANCE

FINANCE TAM: 2012-029
CONTACT: Julie Perry, Director
Budgeting & Financial Services
TELEPHONE: 833-5850

TO: Department Heads
FROM: Rita R. Scallan, Chief Financial Officer
DATE: March 19, 2012
SUBJECT: 2012-2013 Department **Project** Budget Requests – Due Friday, April 6, 2012

As our School District continues to face uncertain economic times, it is critical that departments request funding for only those items considered essential to perform their District function. When submitting your department's fiscal year 2012-2013 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 2011-2012. Departments will request their positions and operating budgets, if applicable, for fiscal year 2012-2013. Some operating budgets have been pre-determined and are listed on the spreadsheet.
- General Fund – Projects That Will Roll: The balances of these projects will roll into fiscal year 2012-2013. In addition, departments will request their positions and operating budgets, if applicable, for fiscal year 2012-2013. The operating budgets have been pre-determined based on estimated revenue and projected staffing costs. If staffing changes are requested, the operating budget will be affected.
- Federal Fund: Departments will request their positions and operating budgets for fiscal year 2012-2013. The operating budget will be based on the department's revenue estimate less position costs.
- Food Service Fund: The department will request its positions and operating budget for fiscal year 2012-2013. The operating budget will be based on the department's revenue estimate less position costs.

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 2013 (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) – 5.28% & FICA/Medicare (Object 0220) – 7.65%
 - b. Other Compensation (Object 0102) – Retirement (Object 0210) – 5.28% & 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) – 5.28% & 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.
6. **NEW for Fiscal Year 2012-2013 – Budgeting has pre-filled your budget detail sheets with the objects, functions, and descriptions you used in fiscal year 2011-2012. We have also corrected objects and/or functions, if necessary. Please use this information as a starting point, making changes, additions, and/or deletions as necessary.**

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 2011-2012.
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 2012-2013, 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 2011-2012 Approved Project Budget

1. Your fiscal year 2011-2012 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 "Projects" – Fiscal Year "11-12"
 - 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, April 6, 2012, 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

SCHOOL DISTRICT OF OKALOOSA COUNTY
POSSIBLE PROJECTS FOR APPROPRIATION
SORTED BY DEPARTMENT NAME & PROJECT NAME
FISCAL YEAR 2012-2013
MARCH 19, 2012

GENERAL FUND - ZERO-BASED PROJECTS:

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME	OPERATING BUDGET
1010	9830	CHOICE	3008	CHOICE SCHOOLS - DISTRICT	PLEASE PROVIDE
1010	9830	CHOICE	3105	INSTRUCTIONAL MATERIALS - TEXTBOOKS	PLEASE PROVIDE
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	8109	CSR - AP INITIATIVES & VERTICAL ALIGNMENT	PLEASE PROVIDE
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	8107	CSR - SCIENCE & MATH INITIATIVES	PLEASE PROVIDE
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	7008	CURRICULUM DEVELOPMENT	PLEASE PROVIDE
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	6014	INNOVATIVE PROGRAM - DISTRICT ART SHOW	PLEASE PROVIDE
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	7016	PROFESSIONAL DEVELOPMENT - GENERAL FUND	PLEASE PROVIDE
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	3161	SAI	(POSITION ONLY)
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	7119	SAI - CLOSING THE GAP	PLEASE PROVIDE
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	2090	STUDENT TESTING/CONFERENCING	PLEASE PROVIDE
1010	9733	DEPUTY SUPERINTENDENT - CURR., INSTR., & ASSESS.	8111	SAI - BEST CHANCE (NORTH - CENTER 0791)	PLEASE PROVIDE
1010	9733	DEPUTY SUPERINTENDENT - CURR., INSTR., & ASSESS.	8119	SAI - ECCI - NORTH (CENTER 0791)	PLEASE PROVIDE
1010	9733	DEPUTY SUPERINTENDENT - CURR., INSTR., & ASSESS.	2086	SAI - TEENAGE PARENTING PROGRAM (TAPP) (CENTER 0601)	PLEASE PROVIDE
1010	9733	DEPUTY SUPERINTENDENT - CURR., INSTR., & ASSESS.	2086	SAI - TEENAGE PARENTING PROGRAM (TAPP) (CENTER 0701)	PLEASE PROVIDE
1010	9006	EDUCATIONAL SUPPORT SERVICES	2011	CUSTODIAL SERVICES	\$ 402,350
1010	9004	HUMAN RESOURCES	2025	DRUG TESTING	PLEASE PROVIDE
1010	9022	INFORMATION SYSTEMS	4016	SM - ADMINISTRATIVE	PLEASE PROVIDE
1010	9012	INSTRUCTIONAL TECHNOLOGY	7059	INNOVATIVE PROGRAM - ODYSSEY OF THE MIND	PLEASE PROVIDE
1010	9012	INSTRUCTIONAL TECHNOLOGY	3009	INSTRUCTIONAL TECHNOLOGY SOFTWARE	PLEASE PROVIDE
1010	9012	INSTRUCTIONAL TECHNOLOGY	7016	PROFESSIONAL DEVELOPMENT - GENERAL FUND	PLEASE PROVIDE
1010	9409	MAINTENANCE SUPPORT SERVICES	2012	A/C FILTERS & BULBS	PLEASE PROVIDE
1010	9409	MAINTENANCE SUPPORT SERVICES	2916	BAKER - SEWER PLANT	PLEASE PROVIDE
1010	9409	MAINTENANCE SUPPORT SERVICES	0010	GROUNDS/BEAUTIFICATION	PLEASE PROVIDE
1010	9409	MAINTENANCE SUPPORT SERVICES	2099	STADIUM & ATHLETIC FIELD MAINTENANCE	PLEASE PROVIDE
1010	7004	OKALOOSA ONLINE	8106	CSR - OKALOOSA ON-LINE	PLEASE PROVIDE
1010	9010	QUALITY ASSURANCE	7008	CURRICULUM DEVELOPMENT	PLEASE PROVIDE
1010	9010	QUALITY ASSURANCE	9012	END OF COURSE EXAMS	PLEASE PROVIDE
1010	9010	QUALITY ASSURANCE	7006	INNOVATIVE PROGRAM - ALL COUNTY BAND	PLEASE PROVIDE
1010	9010	QUALITY ASSURANCE	3058	INNOVATIVE PROGRAM - SCIENCE FAIR	PLEASE PROVIDE
1010	9010	QUALITY ASSURANCE	7016	PROFESSIONAL DEVELOPMENT - GENERAL FUND	PLEASE PROVIDE
1010	9010	QUALITY ASSURANCE	3102	SAI - STUDENT ASSESSMENT	PLEASE PROVIDE
1010	9010	QUALITY ASSURANCE (ADMINISTERED BY CHOCTAW)	3057	INNOVATIVE PROGRAM - ACADEMIC TEAM	PLEASE PROVIDE
1010	9001	SCHOOL BOARD	6013	INNOVATIVE PROGRAM - COUNTY HONORS BANQUET	PLEASE PROVIDE
1010	9020	STAFF DEVELOPMENT	2013	PEER EVALUATION & ASSESSMENT	PLEASE PROVIDE
1010	9020	STAFF DEVELOPMENT	7014	PROFESSIONAL ORIENTATION PROGRAM	PLEASE PROVIDE
1010	9020	STAFF DEVELOPMENT	3112	SCHOOL ENHANCEMENT TRAINING	PLEASE PROVIDE
1010	9021	STUDENT INTERVENTION SERVICES	3162	SAI - ATTENDANCE OFFICERS	\$ 8,000
1010	9021	STUDENT INTERVENTION SERVICES	4110	SAI - ESOL	PLEASE PROVIDE
1010	9021	STUDENT INTERVENTION SERVICES	3007	SCHOOL NOTIFICATION SYSTEM	PLEASE PROVIDE
1010	9016	STUDENT INTERVENTION SERVICES - ESE	2017	ITINERANT - ADAPTIVE PE	\$ 5,000
1010	9016	STUDENT INTERVENTION SERVICES - ESE	2018	ITINERANT - AUTISTIC PROGRAM	\$ 21,500
1010	9016	STUDENT INTERVENTION SERVICES - ESE	2008	ITINERANT - HEARING IMPAIRED	\$ 19,000
1010	9016	STUDENT INTERVENTION SERVICES - ESE	2023	ITINERANT - HOSPITAL/HOMEBOUND	\$ 23,550
1010	9016	STUDENT INTERVENTION SERVICES - ESE	2019	ITINERANT - OCCUPATIONAL/PHYSICAL THERAPY	\$ 616,000
1010	9016	STUDENT INTERVENTION SERVICES - ESE	5012	ITINERANT - STAFFING SPECIALISTS	(POSITIONS ONLY)
1010	9016	STUDENT INTERVENTION SERVICES - ESE	2004	ITINERANT - VISUALLY IMPAIRED	\$ 69,000
1010	9016	STUDENT INTERVENTION SERVICES - ESE	3151	SAI - ESE EXTENDED SCHOOL YEAR (ESY)	\$ 300,000
1010	9016	STUDENT INTERVENTION SERVICES - ESE	2027	SCHOOL PSYCHOLOGISTS	\$ 30,000

GENERAL FUND - PROJECTS THAT WILL ROLL:

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME	OPERATING BUDGET
1010	9022	INFORMATION SYSTEMS	6010	EDUCATIONAL BROADBAND LEASE	\$ 14,190
1010	9409	MAINTENANCE SUPPORT SERVICES	2909	SCHOOL MAINTENANCE	\$ 178,285
1010	9121	PRINT SHOP	9121	PRINT SHOP *	\$ 128,289
1010	9010	QUALITY ASSURANCE	0132	VPK - YEAR LONG	\$ 69,783
1010	9020	STAFF DEVELOPMENT	2088	CERTIFICATION	\$ 9,305

* PRINT SHOP PROJECTED REVENUE INCLUDES \$29,000 FOR POSTAGE.

SCHOOL DISTRICT OF OKALOOSA COUNTY
POSSIBLE PROJECTS FOR APPROPRIATION
SORTED BY DEPARTMENT NAME & PROJECT NAME
FISCAL YEAR 2012-2013
MARCH 19, 2012

GENERAL FUND - ZERO-BASED PROJECTS:

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME	OPERATING BUDGET
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FEDERAL FUND:

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME	DEPARTMENT OPERATING BUDGET
4201	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	3401	TITLE I	PLEASE PROVIDE
4201	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT <i>(FOR DJJ CENTERS)</i>	3409	TITLE I - N & D	PLEASE PROVIDE
4201	9020	STAFF DEVELOPMENT	3405	TITLE II - PART A TCH/PRIN	PLEASE PROVIDE
4201	9016	STUDENT INTERVENTION SERVICES - ESE	3475	IDEA PART B	PLEASE PROVIDE
4201	9016	STUDENT INTERVENTION SERVICES - ESE	3476	IDEA PART B PRE-K	PLEASE PROVIDE

FOOD SERVICE FUND:

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME	OPERATING BUDGET
5020	9008	SCHOOL FOOD SERVICE	SCHOOL FOOD SERVICE	PLEASE PROVIDE
5020	9008	SCHOOL FOOD SERVICE	5044	VENDING COMMISSIONS	PLEASE PROVIDE