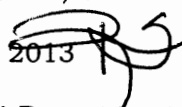FINANCE TAM: 2013-028

CONTACT: Julie Perry, Director
Budgeting & Financial Services

TELEPHONE: 833-5850

TO: Department Heads

FROM: Rita R. Scallan, Chief Financial Officer

DATE: March 22, 2013

SUBJECT: 2013-2014 Department **Discretionary** Budget Requests – *Due Tuesday, April 16, 2013*

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 2013-2014 budget request, please be sure to make every reduction possible.

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 2014 (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. *For example, if you are requesting a budget increase for a certain area such as temporary personnel, be sure to include the reason for the increase.* (*See Example*)

4. If your department is planning 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) – 6.71% & FICA/Medicare (Object 0220) – 7.65%

b. Other Compensation (Object 0102) – Retirement (Object 0210) – 6.71% & FICA/Medicare (Object 0220) – 7.65%

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

d. Cellular Telephone Stipends (Object 0375) – 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. Budgeting has pre-filled your budget detail sheets with the objects, functions, and descriptions you used in fiscal year 2012-2013. 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 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 be signed, dated, and returned with the budget packet.

D. Department Description Verification

1. Please verify the Department 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 Department Staffing Summary

1. This form has been provided for your review and verification regarding current staffing for fiscal year 2012-2013.

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 2013-2014, 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. Department Organization and Staffing Chart With Names

1. Please review the organization and staffing chart for accuracy. Please note any corrections and planned changes.

2. The names will not be on the final Organization and Staffing Chart included in the Department Budget Book.

D. Budget Information Report

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

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.

III. *Online Information:*

A. Fiscal Year 2012-2013 Approved Department Budget

1. Your fiscal year 2012-2013 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 "Departments" at the bottom of the page
   - Select "Finance"
   - Select "Budget Publications" under "Finance Quick Links"
   - Select "12-13" on the "Departments" line
   - Select "Individual Department Budgets"
   - Select your department to view all budget documentation

By Tuesday, April 16, 2013, each department should:

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

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

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

   e. Position Master Detail – Signed hard copy printed from PDF file indicating any corrections, if applicable. Any changes, deletions, or additions for fiscal year 2013-2014 must be noted on the Department Position Request Form.

   f. Department Organization and Staffing Chart – Signed hard copy printed from PDF file indicating any corrections, changes, deletions, or additions, if applicable.

The Budgeting Department will schedule meetings with Department Heads to review budget requests 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