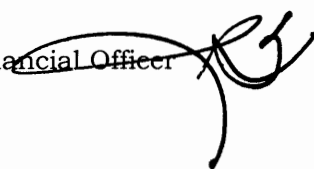FINANCE TAM: 2016-028

CONTACT: Julie Perry, Director
Budgeting & Financial Services

TELEPHONE: 833-5850

TO: Department Heads

FROM: Rita R. Scallan, Chief Financial Officer

DATE: February 1, 2016

SUBJECT: 2016-2017 Department Discretionary & Project Budget Requests
Due February 19, 2016

The budget request format is the same as last year. Departments should request funding for only those items considered essential to perform their District function. This memorandum will cover Discretionary and Project budget requests.

- Discretionary (No Project) Budgets: 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. 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.

- General Fund – Zero-Based Projects: These projects will be closed at the end of fiscal year 2015-2016. Departments will request their positions and operating budgets, if applicable, for fiscal year 2016-2017 used the "zero-based budgeting" method explained above.

- General Fund – Projects That Will Roll: The balances of projects that have their own revenue sources will roll into fiscal year 2016-2017. In addition, departments will request their positions and operating budgets, if applicable, for fiscal year 2016-2017 based on estimated revenue. 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 2016-2017. The operating budget will be based on the department's revenue estimate less projected position costs.

- Food Service Fund: The department will request its positions and operating budget for fiscal year 2016-2017. The operating budget will be based on the department's revenue estimate less position costs.

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

I. *The __Department Budget Packet FY 2016__ (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/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. *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) – 7.50% & FICA/Medicare (Object 0220) – 7.65%

      b. Other Compensation (Object 0102) – Retirement (Object 0210) – 7.50% & 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 2015-2016. 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/Project Budget - Detail Summary

   1. The Department/Project 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/Project Position Request Form

   1. All requested changes to staffing must be made on the Department/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 Department/Project Position Request Form must be signed, dated, and returned with the budget packet.

6. Any position requests will be listed in Section B-2 of the Staffing Form when the budget is presented to the Board. The effective date will vary based on the type of position request:

   a. Increase in hours of a current position – If the request is approved by the Board, the increase in hours will be effective July 26, 2016.

   b. Decrease in hours of a current position – The effective date will be July 1, 2016.

   c. Add a new position – If the request is approved by the Board, the new position may be advertised beginning July 26, 2016. For budgeting purposes, the effective date will be listed as July 26, 2016, on the Staffing Form; however, the actual effective date will be the date the position is filled.

   d. Delete a current position – The effective date will be July 1, 2016.

   e. Changing a position – Changing a position includes adding a new position and deleting a current position. If the request is approved by the Board, the new position may be advertised beginning July 26, 2016, and the current position will be deleted once vacated. For budgeting purposes, the effective dates will be listed as July 26, 2016, on the Staffing Form; however, the actual effective dates will be the dates the positions are filled and/or vacated.

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

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

   1. This form has been provided for your review and verification regarding current staffing for fiscal year 2015-2016.

   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. Any requests to change positions must be made on MIS 3477 Department Position Request Form in the Department 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. Department Organization and Staffing Chart

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

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 2015-2016 Approved Department and Project Budgets

1. Your fiscal year 2015-2016 approved department and project budgets may be helpful when preparing your budgets for the new fiscal year. This information may be found on the District's website by following the instructions below:

   a. www.okaloosaschools.com
   b. Select "Departments" at the bottom of the page
   c. Select "Finance"
   d. Select "Budget Publications" under "Finance Quick Links"
   e. For Discretionary budgets:
      1. Select "15-16" on the "Departments" line
      2. Select "Individual Department Budgets"
      3. Select your department to view all budget documentation
   f. For Project budgets:
      4. Select "15-16" on the "Projects" line
      5. Select the project to view all budget documentation.

By February 19, 2016, each department should do the following for each budget packet (Discretionary and Projects, if applicable):

1. Email their Excel budget packet to Julie Perry.

2. Submit the following _signed_ hard copies to Budgeting:

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

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

   c. 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 requests for changes, deletions, or additions for fiscal year 2016-2017 must be noted on the Department Position Request Form.

    e. 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

GENERAL FUND - ZERO-BASED PROJECTS:

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME
1010	9010	ASSISTANT SUPERINTENDENT - CURRICULUM	9012	END OF COURSE EXAMS
1010	9010	ASSISTANT SUPERINTENDENT - CURRICULUM	7006	INNOVATIVE PROGRAM - ALL COUNTY BAND
1010	9010	ASSISTANT SUPERINTENDENT - CURRICULUM	4057	INNOVATIVE PROGRAM - ALL COUNTY CHOIR
1010	9010	ASSISTANT SUPERINTENDENT - CURRICULUM	3058	INNOVATIVE PROGRAM - SCIENCE FAIR
1010	9010	ASSISTANT SUPERINTENDENT - CURRICULUM	8111	SAI - BEST CHANCE (NORTH - CENTER 0791)
1010	9010	ASSISTANT SUPERINTENDENT - CURRICULUM	2086	SAI - TEENAGE PARENTING PROGRAM (TAPP) (CENTER 0811)
1010	9010	ASSISTANT SUPERINTENDENT - CURRICULUM	2086	SAI - TEENAGE PARENTING PROGRAM (TAPP) (CENTER 0701)
1010	9010	*ASST. SUPERINTENDENT - CURRICULUM (ADMIN. BY CHOCTAW)*	3057	INNOVATIVE PROGRAM - ACADEMIC TEAM
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	8109	CSR - AP INITIATIVES & VERTICAL ALIGNMENT
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	4104	CSR - INSTRUCTIONAL COACHES
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	8107	CSR - MATH INITIATIVES
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	8105	CSR - SCIENCE INITIATIVES
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	7008	CURRICULUM DEVELOPMENT
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	6014	INNOVATIVE PROGRAM - DISTRICT ART SHOW
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	4056	INNOVATIVE PROGRAM - SPELLING BEE
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	7016	PROFESSIONAL DEVELOPMENT - GENERAL FUND
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	3161	SAI
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	7119	SAI - CLOSING THE GAP
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	7110	SAI - EDUCATION OPTIONS
1010	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	2090	STUDENT TESTING/CONFERENCING
1010	9006	CUSTODIAL SERVICES	2011	CUSTODIAL SERVICES
1010	9004	HUMAN RESOURCES	2025	DRUG TESTING
1010	9022	INFORMATION SYSTEMS	4016	SM - ADMINISTRATIVE
1010	9012	INSTRUCTIONAL TECHNOLOGY	7008	CURRICULUM DEVELOPMENT
1010	9012	INSTRUCTIONAL TECHNOLOGY	7059	INNOVATIVE PROGRAM - ODYSSEY OF THE MIND
1010	9012	INSTRUCTIONAL TECHNOLOGY	3009	INSTRUCTIONAL TECHNOLOGY SOFTWARE
1010	9012	INSTRUCTIONAL TECHNOLOGY	7016	PROFESSIONAL DEVELOPMENT - GENERAL FUND
1010	9409	FACILITIES PLANNING & MAINTENANCE SUPPORT SERVICES	2012	A/C FILTERS & BULBS
1010	9409	FACILITIES PLANNING & MAINTENANCE SUPPORT SERVICES	2916	BAKER - SEWER PLANT
1010	9409	FACILITIES PLANNING & MAINTENANCE SUPPORT SERVICES	0010	GROUNDS/BEAUTIFICATION
1010	9409	FACILITIES PLANNING & MAINTENANCE SUPPORT SERVICES	2099	STADIUM & ATHLETIC FIELD MAINTENANCE
1010	9028	PRINCIPAL EVALUATIONS/RECRUITMENT	7016	PROF.DEVELOPMENT TRAINING-GF
1010	9001	SCHOOL BOARD	6013	INNOVATIVE PROGRAM - COUNTY HONORS BANQUET
1010	9020	STAFF DEVELOPMENT	7016	PROFESSIONAL DEVELOPMENT - GENERAL FUND
1010	9020	STAFF DEVELOPMENT	6123	READING INSTRUCTION
1010	9013	STUDENT ASSESSMENT	3102	SAI - STUDENT ASSESSMENT

GENERAL FUND - ZERO-BASED PROJECTS (Continued):

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME
1010	9016	EXCEPTIONAL STUDENT EDUCATION	6075	EBD INITIATIVE
1010	9016	EXCEPTIONAL STUDENT EDUCATION	2017	ITINERANT - ADAPTIVE PE
1010	9016	EXCEPTIONAL STUDENT EDUCATION	2018	ITINERANT - AUTISTIC PROGRAM
1010	9016	EXCEPTIONAL STUDENT EDUCATION	2008	ITINERANT - HEARING IMPAIRED
1010	9016	EXCEPTIONAL STUDENT EDUCATION	2023	ITINERANT - HOSPITAL/HOMEBOUND
1010	9016	EXCEPTIONAL STUDENT EDUCATION	2019	ITINERANT - OCCUPATIONAL/PHYSICAL THERAPY
1010	9016	EXCEPTIONAL STUDENT EDUCATION	4021	ITINERANT - SOCIAL WORKERS
1010	9016	EXCEPTIONAL STUDENT EDUCATION	5012	ITINERANT - STAFFING SPECIALISTS
1010	9016	EXCEPTIONAL STUDENT EDUCATION	2004	ITINERANT - VISUALLY IMPAIRED
1010	9016	EXCEPTIONAL STUDENT EDUCATION	3151	SAI - ESE EXTENDED SCHOOL YEAR (ESY)
1010	9023	SIS - ATTENDANCE, DISCIPLINE, & SAFETY	3162	SAI - ATTENDANCE OFFICERS
1010	9023	SIS - ATTENDANCE, DISCIPLINE, & SAFETY	3007	SCHOOL NOTIFICATION SYSTEM

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME
1010	9021	SIS - ESOL, PSYCHOLOGISTS, & HEALTH SERVICES	2027	ITINERANT - SCHOOL PSYCHOLOGISTS
1010	9021	SIS - ESOL, PSYCHOLOGISTS, & HEALTH SERVICES	4110	SAI - ESOL

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME
1010	9018	TEACHER EVALUATION/CERTIFICATION	7014	NEW TEACHER INDUCTION PROGRAM
1010	9018	TEACHER EVALUATION/CERTIFICATION	2013	PEER EVALUATION & ASSESSMENT
1010	9018	TEACHER EVALUATION/CERTIFICATION	7016	PROFESSIONAL DEVELOPMENT - GENERAL FUND

GENERAL FUND - PROJECTS THAT WILL ROLL:

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME
1010	9022	INFORMATION SYSTEMS	6010	EDUCATIONAL BROADBAND LEASE

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME
1010	9121	PRINT SHOP	9121	PRINT SHOP *

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME
1010	0811	SOUTHSIDE CENTER	0132	VPK - YEAR LONG

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME
1010	9018	TEACHER EVALUATION/CERTIFICATION	2088	CERTIFICATION

FEDERAL FUND:

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME
4201	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	7401	TITLE I
4201	9017	CURRICULUM, INSTRUCTION, & ASSESSMENT	7408	TITLE I PART A HOMELESS SET-ASIDE

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME
4201	9020	STAFF DEVELOPMENT	7405	TITLE II - PART A TCH/PRIN

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME
4201	9016	EXCEPTIONAL STUDENT EDUCATION	7475	IDEA PART B
4201	9016	EXCEPTIONAL STUDENT EDUCATION	7476	IDEA PART B PRE-K

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME
4201	9018	TEACHER EVALUATION/CERTIFICATION	7405	TITLE II - PART A TCH/PRIN

FOOD SERVICE FUND:

FUND	CENTER	DEPARTMENT/PROGRAM NAME	PROJ	PROJECT NAME
5020	9008	SCHOOL FOOD SERVICE	....	SCHOOL FOOD SERVICE
5020	9008	SCHOOL FOOD SERVICE	5044	VENDING COMMISSIONS