




**SCHOOL DISTRICT OF OKALOOSA COUNTY
TECHNICAL ASSISTANCE MEMORANDUM
FINANCE DEPARTMENT**

FINANCE TAM: 2019-030

CONTACT: Julie Perry, Director
Budgeting & Financial Services

TELEPHONE: 833-5850

TO: Department Heads

FROM: Rita R. Scallan, Chief Financial Officer 

DATE: ~~March 8, 2018~~ Correction - March 8, 2019

SUBJECT: 2019-2020 Department Discretionary & Project Budget Requests
Due Friday, March 29, 2019

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 2018-2019. Departments will request their positions and operating budgets, if applicable, for fiscal year 2019-2020 using 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 2019-2020. In addition, departments will request their positions and operating budgets, if applicable, for fiscal year 2019-2020 based on estimated revenue.
- Federal Fund: Departments will request their positions and operating budgets for fiscal year 2019-2020.
- Food Service Fund: The department will request its positions and operating budget for fiscal year 2018-2019.

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

I. The Department Budget Packet FY 2020 (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) – 8.26% & FICA/Medicare (Object 0220) – 7.65%
 - b. Other Compensation (Object 0102) – Retirement (Object 0210) – 8.26% & 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, \$250.00 rather than \$250.12.
6. Budgeting has pre-filled your budget detail sheets with the objects, functions, and descriptions you used in fiscal year 2018-2019. 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 on the form. 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, the narrative (Section B) must be completed 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 at the Preliminary & Tentative Budget hearing, the increase in hours will be effective July 31, 2019.
 - b. Decrease in hours of a current position – The effective date will be July 1, 2019.
 - c. Add a new position – If the request is approved by the Board at the Preliminary & Tentative Budget hearing, the new position may be advertised beginning July 31, 2019. For budgeting purposes, the effective date will be listed as July 31, 2019, 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, 2019.
 - 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 at the Preliminary & Tentative Budget hearing, the new position may be advertised beginning July 31, 2019, and the current position will be deleted once vacated. For budgeting purposes, the effective dates will be listed as July 31, 2019, 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. MIS 3390 Department Staffing Summary

1. This form has been provided for your review and verification regarding current staffing for fiscal year 2018-2019.
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. 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. Budget Information Report

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

III. Online Information:

A. Fiscal Year 2018-2019 Approved Department and Project Budgets

1. Your fiscal year 2018-2019 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 using the following links:

Discretionary Budgets: <http://www.okaloosa.k12.fl.us/finance/DeptListFY2019.aspx>

Project Budgets: <http://www.okaloosa.k12.fl.us/finance/Projects2019.aspx>

B. Chart of Accounts

1. Object and function code lists and descriptions may be accessed through the Finance website: <http://www.okaloosa.k12.fl.us/finance/BudgetingOther.aspx>
2. 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 March 29, 2019, each department should do the following:

1. Email the Excel budget packet(s) (Discretionary and Projects, if applicable) to Julie Perry.
2. Email the following PDF copies to Julie Perry:
 - a. Budget Detail Form(s) – PDF of signed hard copy printed from Excel file.
 - b. Budget Summary – PDF of signed hard copy printed from Excel file.
 - c. Position Request Form – PDF of signed hard copy printed from Excel file.
 - d. Position Master Detail – PDF of signed hard copy printed from the Position Master PDF file indicating any corrections, if applicable. Any requests for changes, deletions, or additions for fiscal year 2019-2020 must be noted on the Department Position Request Form.

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

cc: Executive Staff