

**OKALOOSA COUNTY SCHOOL DISTRICT  
DISTRICT LEVEL - COST CENTER BUDGETS  
FISCAL YEAR 2004-2005**

**PROJECT NAME:** Fixed Charges

**PROJECT NUMBER:** 9015

**PROJECT DESCRIPTION:**

This project is used to budget and account for district-wide expenditures for the following: (1) Termination Benefits; (2) Property Claims Expenditures Below Deductible; (3) Workers' Compensation Claims Expenditures; (4) Property and Casualty Insurance; (5) Attorney Fees; (6) Independent CPA Fees - School Internal Funds Audit and Financial Audit; (7) Dues and Fees; and (8) Unemployment Compensation.

**FUND SOURCE:** Unrestricted - General Operating Fund

**APPROPRIATIONS AND STAFFING:**

<b>APPROPRIATIONS</b>				
<u>Object Group Number</u>	<u>Object Group Name</u>	<u>Original 2003-2004 Appropriation</u>	<u>2004-2005 Appropriation</u>	<u>\$ Increase (Decrease)</u>
100 / 200	Salaries & Benefits			
	Administrative/Managerial	\$ 2,084,088	\$ 2,260,000	\$ 175,912
	Instructional	-	-	-
	Non-Instructional	-	-	-
	Subtotal - Salaries & Benefits	\$ 2,084,088	\$ 2,260,000	\$ 175,912
300	Purchased Service	3,534,500	2,610,000	(924,500)
400	Energy Services	-	-	-
500	Materials & Supplies	-	-	-
600	Capital Outlay	-	-	-
700	Other Expenses	565,000	565,000	-
900	Transfers/Reserves	-	-	-
	<b>Total Combined Appropriation</b>	\$ 6,183,588	\$ 5,435,000	\$ (748,588)

<b>STAFFING</b>			
	<u>2003-2004 Recommendation</u>	<u>2004-2005 Recommendation</u>	<u># Increase (Decrease)</u>
Administrative/Managerial	-	-	-
Instructional	-	-	-
Non-Instructional	-	-	-
<b>Total Staff</b>	-	-	-

**OTHER INFORMATION:**

Responsibility for Cost Center: Chief Financial Officer.

SCHOOL DISTRICT OF OKALOOSA COUNTY  
BUDGET ADJUSTMENT SHEET  
2004-2005

COST CENTER NAME: FIXED CHARGES

CENTER NUMBER: 9015

PROJECT NAME: DISCRETIONARY

PROJECT NUMBER: 9015

OBJ NO.	OBJECT NAME/ DESCRIPTION	FUNC NO.	FUNCTION NAME	AMOUNT REQ.	AMOUNT ADJ.	PROPOSED FINAL BUDGET AMOUNT
0121	RETIREMENT BONUS Estimated amount of retirement bonus which will be paid to eligible employees who retire during the fiscal year	5100	BASIC EDUCATION (K-12)	\$ 100,000	\$ -	\$ 100,000
		5200	EXCEPTIONAL CHILD	7,500	-	7,500
		5300	VOCATIONAL AND TECHNICAL	8,500	-	8,500
		6300	INSTR & CURR DEVEL SVC (SUPER)	6,000	-	6,000
		7300	SCHOOL ADMIN-PRINCIPAL OFFICE	6,000	-	6,000
		7801	TRANSPORTATION - NORTH	7,000	-	7,000
		7900	OPERATION OF PLANT	7,500	-	7,500
		8100	MAINTENANCE ADMINISTRATION	2,500	-	2,500
		8120	BUILDING AND GROUND MAINTENANCE	5,000	-	5,000
0122	SICK LEAVE PAYOFF Estimated amount of sick leave which will be paid to eligible employees as termination benefits during the fiscal year	5100	BASIC EDUCATION (K-12)	387,000	-	387,000
		5200	EXCEPTIONAL CHILD	113,000	-	113,000
		5300	VOCATIONAL AND TECHNICAL	50,000	-	50,000
		6100	PUPIL PERSONNEL SERVICES	10,000	-	10,000
		6300	INSTR & CURR DEVEL SVC (SUPER)	15,000	-	15,000
		7300	SCHOOL ADMIN-PRINCIPAL OFFICE	200,000	-	200,000
		7801	TRANSPORTATION - NORTH	5,000	-	5,000
		7900	OPERATION OF PLANT	10,000	-	10,000
		8120	BUILDING AND GROUND MAINTENANCE	10,000	-	10,000
0123	ANNUAL LEAVE PAYOFF Estimated amount of annual leave which will be paid to eligible employees as termination benefits during the fiscal year	5100	BASIC EDUCATION (K-12)	17,500	-	17,500
		6100	PUPIL PERSONNEL SERVICES	15,000	-	15,000
		6300	INSTR & CURR DEVEL SVC (SUPER)	15,000	-	15,000
		7300	SCHOOL ADMIN-PRINCIPAL OFFICE	65,000	-	65,000
		7801	TRANSPORTATION - NORTH	7,500	-	7,500
		7900	OPERATION OF PLANT	15,000	-	15,000
		8100	MAINTENANCE ADMINISTRATION	5,000	-	5,000
		8120	BUILDING AND GROUND MAINTENANCE	10,000	-	10,000

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CENTER NUMBER: 9015

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OBJ NO.	OBJECT NAME/ DESCRIPTION	FUNC NO.	FUNCTION NAME	AMOUNT REQ.	AMOUNT ADJ.	PROPOSED FINAL BUDGET AMOUNT
0210	FLORIDA RETIREMENT SYSTEM Estimated amount of Florida Retirement payable on termination benefits	5100	BASIC EDUCATION (K-12)	10,000	-	10,000
		6100	PUPIL PERSONNEL SERVICES	2,000	-	2,000
		6300	INSTR & CURR DEVEL SVC (SUPER)	2,000	-	2,000
		7300	SCHOOL ADMIN-PRINCIPAL OFFICE	9,500	-	9,500
		7801	TRANSPORTATION - NORTH	1,500	-	1,500
		7900	OPERATION OF PLANT	2,000	-	2,000
		8100	MAINTENANCE ADMINISTRATION	1,000	-	1,000
		8120	BUILDING AND GROUND MAINTENANCE	2,000	-	2,000
0220	FICA (SOCIAL SECURITY) Estimated amount of employer contribution for social security and Medicare payable on termination benefits	5100	BASIC EDUCATION (K-12)	12,000	-	12,000
		5200	EXCEPTIONAL CHILD	10,000	-	10,000
		5300	VOCATIONAL AND TECHNICAL	6,000	-	6,000
		6100	PUPIL PERSONNEL SERVICES	2,500	-	2,500
		6300	INSTR & CURR DEVEL SVC (SUPER)	2,500	-	2,500
		7300	SCHOOL ADMIN-PRINCIPAL OFFICE	5,000	-	5,000
		7801	TRANSPORTATION - NORTH	2,500	-	2,500
		7900	OPERATION OF PLANT	2,500	-	2,500
		8100	MAINTENANCE ADMINISTRATION	2,000	-	2,000
		8120	BUILDING AND GROUND MAINTENANCE	5,000	-	5,000
0240	WORKERS COMPENSATION Estimated expenditure for workers' compensation based on actuarial reports	7730	STAFF SERVICES	1,000,000	-	1,000,000
0250	UNEMPLOYMENT COMPENSATION Estimated expenditure for unemployment compensation	7100	SCHOOL BOARD	80,000	-	80,000
0310	PROFESSIONAL & TECHNICAL SERVICE Internal Funds audit fees & financial audit fees and services Capital Outlay & Debt Service-Amount withheld for debt administration Miscellaneous audit fees & services TSA review for IRS compliance & section 125 (Employee Benefits-Cafeteria Plan)	7100	SCHOOL BOARD	280,000	-	280,000
		7200	GENERAL ADMINISTRATION (SUPT)	17,000	-	17,000
		7500	FISCAL SERVICES (FINANCE DEPT)	25,000	-	25,000
		7730	STAFF SERVICES	38,000	-	38,000

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OBJ NO.	OBJECT NAME/ DESCRIPTION	FUNC NO.	FUNCTION NAME	AMOUNT REQ.	AMOUNT ADJ.	PROPOSED FINAL BUDGET AMOUNT
0313	ATTORNEY FEES	7100	SCHOOL BOARD	<u>250,000</u>	<u>-</u>	<u>250,000</u>
0320	INSURANCE AND BOND PREMIUMS Excess Automobile Liability Excess Workers' Compensation Boiler & Machinery Employee dishonesty School leaders errors & omissions Enhanced employment liability endorsement Property Catastrophic interscholastic sports-student insurance Commercial general Liability for special events	7100	SCHOOL BOARD	<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>
0730	DUES AND FEES National Association of Federally Impacted Schools (NAFIS) Legally required Newspaper ads	7100	SCHOOL BOARD	<u>15,000</u>	<u>-</u>	<u>15,000</u>
0741	INSURANCE CLAIMS - PRIOR YEARS Estimated expenditures for claims below the deductible which will not be paid until new fiscal year.	7900	OPERATION OF PLANT	<u>50,000</u>	<u>-</u>	<u>50,000</u>
0742	INSURANCE CLAIMS CURRENT YEAR Estimated expenditures for claims below the deductible which will be paid during the fiscal year.	7900	OPERATION OF PLANT	<u>500,000</u>	<u>-</u>	<u>500,000</u>
	GRAND TOTAL			<u>\$ 5,435,000</u>	<u>\$ -</u>	<u>\$ 5,435,000</u>