

Okaloosa County School District Proposed Operating Budgets

General Fund – District Departments & Selected Projects And Debt Service Funds

Fiscal Year 2006-2007

The Superintendent herewith respectfully submits proposed budgets for General Fund - District Departments and Selected Projects, as follows:

GENERAL FUND

Comparison of Estimated Revenue

Summary of Proposed Appropriations

Detail Budgets for District Departments

Detail Budgets for Projects Funded from General Fund Unrestricted Fund Sources, Fees,
and Transfers from Capital Improvement Fund

DEBT SERVICE FUND

Summary of Estimated Revenue and Proposed Appropriations

Detail Estimated Revenue and Proposed Appropriations by Fund

Please note that this book does not include projects which are primarily at schools or projects which are currently funded through grants and other sources that are budgeted as received. Projects which are primarily at schools will be included in the *Draft* School Performance Plan Books, as well as a list of projects which will be budgeted as grants and/or funds are received. The *Draft* School Performance Budgets will be submitted to the School Board on July 6, 2006.

Revenue Assumptions

The major source of funding for the Okaloosa County School District is the Florida Education Finance Program (FEFP) and District School Taxes. The revenue to be provided to Okaloosa County through the State school funding program (FEFP) for FY 2006-2007 has not been finalized because the Legislature did not convene until after the District began the budget process. The budget process began in February 2006. The Legislature convened March 7, 2006, and the last day of the legislative session is scheduled to be May 5, 2006.

The Governor's Proposed Budget for fiscal year 2006-2007 as of February 2006, is the basis for projected FEFP revenues. Other federal, state and local revenues are based on current information regarding the fund source and historical revenue data. Estimated revenue for certain programs (Florida First Start, Full Service Schools, Charter School – Capital Outlay, and fee

related revenues) is not projected because the program is not currently funded, the estimated revenue projection is not currently available, or the grant will expire prior to June 30, 2006.

Budget Process

Budget packets were distributed to district departments on January 4, 2006. Departments prepared proposed operating budgets, including staffing, based on services to be provided in FY 2006-2007 and submitted their proposed operating budget to the Budgeting Department for review. Budgeting met with each department and area superintendent to review their proposed operating budgets. During the review, adjustments (increases and decreases) were made to more accurately reflect department needs and the Board's priorities. The Superintendent also reviewed the proposed budgets and made additional changes in the proposed department operating budgets prior to finalization and submission to the School Board. Further changes in department operating budgets may be required prior to the final adoption of the FY 2006-2007 budget due to the following:

- A. Final adoption of the FY 2006-2007 appropriations by the State Legislature;
- B. Changes in statutory requirements; and
- C. Unanticipated changes in major costs for FY 2006-2007, such as termination benefits, property and casualty insurance premiums, workers' compensation, health, dental, life, and other insurance.

Summary of Estimated Revenue

Prior to most other districts doing so, in 2001-2002, the District implemented Equity in School-Level Funding, F.S. 1011.69. The intent of Equity in School-Level Funding is that the funds generated at a school go to the school. Until 2003, the statute required that beginning in 2003-2004, district school boards had to allocate at least 90% of the funds generated by that school based upon the Florida Education Finance Program and the Appropriations Act, including gross state and local funds, discretionary lottery funds, and funds from the school district's current operating discretionary millage levy.

In 2003, the Legislature modified the requirement as follows: "District school boards shall allocate to schools within the district an average of 90 percent of the funds generated by all schools and guarantee that each school receives at least 80 percent of the funds generated by that school based upon the Florida Education Finance Program..." The statute specifically excludes Supplementary Academic Instruction and Class Size Reduction funds from the calculation. Although the statute reduced the requirement on an individual school basis, in 2006 - 2007 the District continues to allocate 91% of the funds generated at a school to the school.

Beginning with this administration's first budget in FY 2001, the Okaloosa School District made substantial reductions in district administrative overhead positions and shifted a substantially greater share of available funds directly to schools. A six-year schedule of those reallocations from district overhead to school operations and classroom instruction is provided herein. Since 2001, the District has steadily decreased district overhead in real dollars and as a percentage of all costs in order to place a greater share of educational resources in schools and classrooms. The

Okaloosa School District operates all district departments and overhead services on 9% of FEFP funding. Florida State University reports that the average district overhead load imposed on schools in other districts in our state is 18%.

Estimated New Revenue for FY 2006-2007 increased \$17.267 million, primarily due to the following:

	<u>\$ Increase (Decrease)</u>
Class Size Reduction	\$ 6,911,745
Net Increase in FEFP and District School Taxes	8,599,536
Transportation - FEFP Revenue	696,922
Transportation - Student Activities	75,000
Reading Instruction	266,948
Net Increase in Revenues for Specific Projects	<u>717,239</u>
Net Increase in Estimated Revenues for FY 2005-2006	<u>\$ 17,267,390</u>

Estimated **Unrestricted** New Revenue **available** for FY 2006-2007 as compared to 2005-2006 2nd FEFP Calculation is as follows:

Net Increase in FEFP and District School Taxes (<i>Unrestricted</i>)	\$ 8,599,536
Estimated increase in cost of Florida Retirement contribution	(2,476,664)
Estimated increase in Property and Casualty Insurance	(1,000,000)
FTE in Governor's Proposed Budget vs. School's FTE projection	<u>(3,614,776)</u>
Estimated Unrestricted New Revenue available for FY 2006-2007	<u>\$ 1,508,096</u>

As in 2005-2006, the estimated revenue for Transportation – School Activities (fieldtrips and other transportation services) has been estimated at the current revenue level in order to more accurately reflect actual cost of transportation operations and total estimated transportation revenue. Prior to 2004-2005, Transportation – Student Activities revenue was budgeted when revenues were received rather than as a part of the original budget.

Summary of Proposed Appropriations

Although the negotiated increase in salaries, step and general improvement was approximately 8% in FY 2006, departments throughout the district made adjustments and absorbed costs increases by reducing other parts of their budgets to minimize the overall impact to schools and

the District. Department budgets remain at the 2005-2006 level for all expenditures except fuel and personnel costs. This concerted effort by departments resulted in the overall proposed total appropriations for FY 2007 for departments (net of the \$962,753 increase in Transportation appropriations primarily due to increases in fuel costs and personnel cost) increasing by 6.16% or \$732,295.

The most significant increase in District projects is in Fixed Charges – Project 9015. The Fixed Charges project is used to account for district-wide expenditures for termination benefits, unemployment compensation, property claims expenditures, workers' compensation, property and casualty insurance, attorney fees, independent CPA audit fees, dues and fees, and other related expenditures. The increase in Fixed Charges is approximately \$886,336 and is due to the following:

- Increase in termination benefits;
- Increase in workers' compensation costs; and
- Increase in property and casualty insurance

Cuts in administrative overhead and district downsizing have continued to occur since January, 2001. The cumulative impact of the Superintendent's ongoing administrative downsizing and district office reductions is \$7.6 million in savings, as detailed herein.

These savings have been a principal reason why the School Board has been able to raise employee compensation and maintain services to schools and students without raising tax rates at a time when fixed costs have increased and a substantial share of revenue has been diverted to comply with constitutional class size limits.

The savings generated by these cost reductions in administrative/district overhead are recurring each year and allow a substantially larger share of the education dollar to be appropriated to schools.

If budgets could be compared based on constant (non-inflationary) dollars from year to year, there would be an even more dramatic display of the decrease in the amount and proportion of funds used at the District level. However, the following factors should be kept in mind in analyzing district costs from year to year:

1. From FY 2005-2006 to FY 2006-2007, the annual step raise and general improvement raise approved by the School Board and changes in positions, estimated increase in Florida Retirement rate and increase in health care costs increased the overall salaries and benefits for district departments, services, and projects by \$1,103,506. This includes administrative, managerial, instructional and educational support employees working for district departments and projects, not schools.
2. Following the downsizing of administrative and overhead costs at the district level accomplished since January, 2001, the total number of employees working in district departments is 497.48. Of these, educational support employees account for 437.00 positions (primarily in transportation and maintenance), and instructional staff at the district level account for 6.00 positions. This leaves only

54.48 district-level administrative and managerial employees in all district departments.

3. Comparing FY 2006-2007 to FY 2005-2006, the District is expected to earn an estimated \$295,000 more in interest income. This is largely due to an increase in interest rates.
4. The attached departmental budgets include a state-mandated Performance Pay Reserve in the amount of \$44,020, which equates to 1% of the base compensation of administrators and instructional personnel working in these departments.
5. Due to legislative action, Florida Retirement rates for fiscal year 2006-2007 are estimated to increase to approximately 9.83%. The Florida Retirement rate for fiscal year 2005-2006 is 7.83%. The estimated net FRS rate increase would be 2.00%, which amounts to a state mandated cost increase of \$2,476,664 or an 25.54% increase for a total of \$10,590,156 in required contribution to Florida Retirement.

Other less notable changes are reflected on the summary page of each cost center.

Respectfully submitted,



Don Gaetz
Superintendent



Patricia Wascom, CPA
Chief Financial Officer

**SAVINGS IMPACT OF
OKALOOSA COUNTY SCHOOL DISTRICT
ADMINISTRATIVE REORGANIZATION,
DOWNSIZING AND DECENTRALIZATION
January 2001 - July 2006
April 24, 2006**



January 2001 Action

Positions Deleted in January 2001 Action	Current Salary Plus Benefits	Dollar Value of Change	Annualized Savings Impact
Position			
Director - Secondary Education	\$ 84,129.72	\$ 84,129.72	\$ 84,129.72
Director - Elementary Education	80,951.59	80,951.59	80,951.59
Safety Specialist	65,495.45	65,495.45	65,495.45
Technology Specialist	65,280.54	65,280.54	65,280.54
Asst. Super. - Admin & Central Support	100,660.42	100,660.42	100,660.42
Asst. Super. - Curriculum & Instruction	100,660.42	100,660.42	100,660.42
Director - HR (Staff Development)	90,735.93	90,735.93	90,735.93
Secondary Ed Specialist (3 positions)	187,948.57	187,948.57	187,948.57
Program Director - Safe Schools/Discipline	82,812.22	82,812.22	82,812.22
Secretary - Elementary Ed	34,461.69	34,461.69	34,461.69
Secretary - Superintendent's Office	40,124.15	40,124.15	40,124.15
TOSA - TAPP & Student Health	69,936.18	69,936.18	69,936.18
Accountant - Financial Services	38,274.04	38,274.04	38,274.04
Specialist - Financial Services	60,533.78	60,533.78	60,533.78
Program Director - Elementary Education	82,812.22	82,812.22	82,812.22
Director - MIS	84,129.72	84,129.72	84,129.72
Subtotal (Positions Deleted)	\$ 1,268,946.64	\$ 1,268,946.64	\$ 1,268,946.64

**Positions Which Will Remain Unfilled
from January 2001 Forward**

Position			
Director - Exceptional Student Education	\$ 82,345.02	\$ -	\$ -
Change: None - District Continues to Pay Salary	-	-	-
Program Director - ESE (3 positions)	223,646.15	-	-
Change: Saves 2 Teaching Positions	-	95,896.00	95,896.00
Change: Saves 2 Summer School Positions	-	8,000.00	8,000.00
Change: Saves 1 Program Director	77,382.18	77,382.18	77,382.18
Specialist - Elementary Ed (2 positions)	127,953.08	-	-
Change: Saves 2 Teaching Positions	-	95,896.00	95,896.00
Change: Saves 2 Summer School Positions	-	8,000.00	8,000.00
Program Director - Title I	82,345.02	-	-
Change: Saves 1 Summer School Position	-	4,000.00	4,000.00
Director - Student Services	81,452.66	-	-
Change: Saves 1 Elementary Principal Position	-	85,567.00	85,567.00
Specialist - Student Services	72,527.98	-	-
Change: Saves 1 12-month Guidance Counselor	-	57,538.00	57,538.00
Subtotal (Unfilled Positions & Reassignments)	\$ 747,652.09	\$ 432,279.18	\$ 432,279.18

**SAVINGS IMPACT OF
OKALOOSA COUNTY SCHOOL DISTRICT
ADMINISTRATIVE REORGANIZATION,
DOWNSIZING AND DECENTRALIZATION
January 2001 - July 2006
April 24, 2006**



	Current Salary Plus Benefits	Dollar Value of Change	Costs Impact of Reorganization on Budget
Positions Added in Reorganization - January 2001 Action			
Position			
Assistant Superintendent - School Op. (3 positions)	\$ 285,106.31	\$ 285,106.31	\$ 285,106.31
Chief Officer - Quality Assurance	93,648.92	93,648.92	93,648.92
Admin on Special Assignment (3 positions)	202,229.70	202,229.70	202,229.70
Office Manager - Superintendent's Office	47,084.26	47,084.26	47,084.26
Specialist - Grants & Non-operating Income	68,958.57	68,958.57	68,958.57
Program Director - Evaluation & Academic Support	77,882.09	77,882.09	77,882.09
Specialist - Evaluation & Academic Support (2 positions)	132,022.39	132,022.39	132,022.39
Program Director - Student Health & Safe Schools	77,882.09	77,882.09	77,882.09
Manager - Student Health & Safe Schools (TOSA)	69,936.18	69,936.18	69,936.18
Program Director - ESE (Quality Assurance)	77,882.09	77,882.09	77,882.09
Contract Coordinator - ESE	69,936.18	69,936.18	69,936.18
School Support Coordinator - ESE	69,936.18	69,936.18	69,936.18
Program Director - Budgeting	71,243.18	71,243.18	71,243.18
Program Director - Accounting	71,243.18	71,243.18	71,243.18
Chief Officer - Information Services	93,648.92	93,648.92	93,648.92
Subtotal (Positions Added)	\$ 1,508,640.25	\$ 1,508,640.25	\$ 1,508,640.25
Savings from Deleted Positions, Unfilled Positions & Deleted Summer School Assignments			\$ 1,701,225.82
Costs of New Positions			(1,508,640.25)
Net Annualized Savings from January 2001 Action			<u>\$ 192,585.58</u>

August 2001 Action

	Current Salary Plus Benefits	Dollar Value of Change	Annualized Savings Impact
District Positions Deleted as of August 2001 Action			
Position			
Secretary 10-month - Superintendent	\$ 32,288.00	\$ 32,288.00	\$ 32,288.00
Leaderman - Maintenance	41,700.00	41,700.00	41,700.00
Secretary 12-month - Quality Assurance	28,763.00	28,763.00	28,763.00
Audio-Visual Clerk	38,027.00	38,027.00	38,027.00
Audio-Visual Clerk	38,268.00	38,268.00	38,268.00
Teacher - Gifted	49,992.00	49,992.00	49,992.00
Specialist - Curriculum Support	71,618.00	71,618.00	71,618.00
Specialist - Curriculum Support	68,810.00	68,810.00	68,810.00
Heavy Equipment - Operator	39,625.00	39,625.00	39,625.00
Electrician I - North Zone (2 positions)	69,636.00	69,636.00	69,636.00
Specialist - Maintenance	74,427.00	74,427.00	74,427.00
Electrician I - Central Zone	34,478.00	34,478.00	34,478.00
Foreman - Heavy Equipment/Grounds	48,529.00	48,529.00	48,529.00
Administrative Intern - North Zone	60,084.00	60,084.00	60,084.00
Administrative Intern - Central Zone	63,524.00	63,524.00	63,524.00
Administrative Intern - South Zone	61,779.00	61,779.00	61,779.00
Subtotal (Positions Deleted)	\$ 821,548.00	\$ 821,548.00	\$ 821,548.00

**SAVINGS IMPACT OF
OKALOOSA COUNTY SCHOOL DISTRICT
ADMINISTRATIVE REORGANIZATION,
DOWNSIZING AND DECENTRALIZATION
January 2001 - July 2006
April 24, 2006**



	Current Salary Plus Benefits	Dollar Value of Change	Costs Impact of Reorganization on Budget
Positions Added as of August 2001 Action			
Position			
Asst. Principal on Special Assignment	\$ 69,740.00	\$ 69,740.00	\$ 69,740.00
Asst. Principal on Special Assignment	70,924.00	70,924.00	70,924.00
Specialist - Safety, Health & Student Services	60,248.00	60,248.00	60,248.00
Subtotal (Positions Added)	<u>\$ 200,912.00</u>	<u>\$ 200,912.00</u>	<u>\$ 200,912.00</u>
Savings from Positions Deleted in August 2001 Action			\$ 821,548.00
Costs of New Positions Added in August 2001 Action			<u>(200,912.00)</u>
Net Annualized Savings From August 2001 Action			<u><u>\$ 620,636.00</u></u>

February 2002 Actions

	Current Salary Plus Benefits	Dollar Value of Change	Annualized Savings Impact
District Positions Deleted as of February 2002 Action			
Positions			
TSA/Student Health & Safe Schools	\$ 73,185.00	\$ 73,185.00	\$ 73,185.00
District Media Specialist	76,602.00	76,602.00	76,602.00
Program Director/Health & Safe Schools	86,180.00	86,180.00	86,180.00
Principal - Evening Alternative Education	94,475.00	94,475.00	94,475.00
District Level Secretary I - Transportation North	39,510.00	39,510.00	39,510.00
Program Director - Federal Title I	89,899.00	89,899.00	89,899.00
District Level Secretary - Finance	39,724.00	39,724.00	39,724.00
District Level Secretary - Finance	40,327.00	40,327.00	40,327.00
Office Manager - Finance	54,705.00	54,705.00	54,705.00
Leaderman - Central Maintenance	41,535.00	41,535.00	41,535.00
Foreman - North Maintenance	53,189.00	53,189.00	53,189.00
Payroll Clerk - Finance	37,513.00	37,513.00	37,513.00
Subtotal (Positions Deleted)	<u>\$ 726,844.00</u>	<u>\$ 726,844.00</u>	<u>\$ 726,844.00</u>

	Current Salary Plus Benefits	Dollar Value of Change	Costs Impact of Reorganization on Budget
District Positions Added as of February 2002 Action			
Positions			
Specialist, Health & Safe Schools	\$ 67,011.00	\$ 67,011.00	\$ 67,011.00
Instructional Technologist	72,967.00	72,967.00	72,967.00
Web Technician	48,703.00	48,703.00	48,703.00
TSA/Prevention & Safe Schools	55,087.00	55,087.00	55,087.00
District Level Secretary - Transportation North	26,017.00	26,017.00	26,017.00
Accountant - Finance	42,225.00	42,225.00	42,225.00
Specialist - Finance	61,163.00	61,163.00	61,163.00
Specialist - Finance	61,163.00	61,163.00	61,163.00
Payroll Supervisor - Finance	42,533.00	42,533.00	42,533.00
Subtotal (Positions Added)	<u>\$ 476,869.00</u>	<u>\$ 476,869.00</u>	<u>\$ 476,869.00</u>
Savings from Positions Deleted as of February 2002 Action			\$ 726,844.00
Costs of New Positions Added as of February 2002 Action			<u>(476,869.00)</u>
Net Annualized Savings as of February 2002 Action			<u><u>\$ 249,975.00</u></u>

SAVINGS IMPACT OF
OKALOOSA COUNTY SCHOOL DISTRICT
ADMINISTRATIVE REORGANIZATION,
DOWNSIZING AND DECENTRALIZATION
January 2001 - July 2006
April 24, 2006



March 2002 through June 2002 Action

District Positions Deleted March 2002 through June 2002 Action

Positions

	Current Salary Plus Benefits	Dollar Value of Change	Annualized Savings Impact
Confidential District Secretary - Curriculum & Instruction	\$ 27,403.00	\$ 27,403.00	\$ 27,403.00
TSA - 10 Month (20%) - Curriculum & Instruction	14,511.00	14,511.00	14,511.00
District Level Clerk - 12 Month - Human Resources	24,074.00	24,074.00	24,074.00
TSA - 12 Month - Community Education (50%)	36,675.00	36,675.00	36,675.00
Program Director - School Safety, Health & Student Services	85,741.00	85,741.00	85,741.00
Subtotal (Positions Deleted)	\$ 188,404.00	\$ 188,404.00	\$ 188,404.00

District Positions Added March 2002 through June 2002 Action

Positions

	Current Salary Plus Benefits	Dollar Value of Change	Costs Impact of Reorganization on Budget
District Level Secretary (5%) - Curriculum & Instruction	\$ 387.00	\$ 387.00	\$ 387.00
Para Professional Bilingual - Curriculum & Instruction	34,845.00	34,845.00	34,845.00
District Level Secretary - 10 Month - Human Resources	21,971.00	21,971.00	21,971.00
TSA - Prevention & Safety - 12 Month	58,391.00	58,391.00	58,391.00
Specialist - School Safety, Health & Student Services	56,170.00	56,170.00	56,170.00
Subtotal (Positions Added)	\$ 171,764.00	\$ 171,764.00	\$ 171,764.00

Savings from Positions Deleted March 2002 through June 2002 Action	\$ 188,404.00
Costs of New Positions Added March 2002 through June 2002 Action	(171,764.00)
Net Annualized Savings March 2002 through June 2002 Action	<u>\$ 16,640.00</u>

Fiscal Year 2001-2002 Summary

Savings from Positions Deleted July 2001 through June 2002 Action	\$ 1,736,796.00
Costs of New Positions Added July 2001 through June 2002 Action	(849,545.00)
Net Annualized Savings July 2001 through June 2002 Action	<u>\$ 887,251.00</u>

**SAVINGS IMPACT OF
OKALOOSA COUNTY SCHOOL DISTRICT
ADMINISTRATIVE REORGANIZATION,
DOWNSIZING AND DECENTRALIZATION
January 2001 - July 2006
April 24, 2006**



July 2002 through March 2003 Action

District Positions Deleted July 2002 through March 2003 Action

Positions

	Current Salary Plus Benefits	Dollar Value of Change	Annualized Savings Impact
Assistant Principal - Special Assignment - Curriculum & Instruction	\$ 75,148.00	\$ 75,148.00	\$ 75,148.00
Senior Program Analyst - Data Processing - 12 Month	69,354.00	69,354.00	69,354.00
Help Desk Coordinator - Data Processing - 12 Month	27,912.00	27,912.00	27,912.00
District Level Secretary - Human Resources - 12 Month	160,824.00	160,824.00	160,824.00
Specialist - School Safety, Health & Student Services	63,880.00	63,880.00	63,880.00
Subtotal (Positions Deleted)	<u>\$ 397,118.00</u>	<u>\$ 397,118.00</u>	<u>\$ 397,118.00</u>

District Positions Added July 2002 through March 2003 Action

Positions

	Current Salary Plus Benefits	Dollar Value of Change	Costs Impact of Reorganization on Budget
Specialist - Curriculum & Instruction	\$ 69,749.00	\$ 69,749.00	\$ 69,749.00
Program Analyst - Data Processing - 12 Month	35,354.00	35,354.00	35,354.00
Program Analyst - Data Processing - 12 Month	31,756.00	31,756.00	31,756.00
Specialist - Data Processing - 12 Month	66,560.00	66,560.00	66,560.00
System Support Analyst II	35,993.00	35,993.00	35,993.00
Support Employee Analyst	44,372.00	44,372.00	44,372.00
Certification Analyst	41,319.00	41,319.00	41,319.00
Retirement Analyst	44,372.00	44,372.00	44,372.00
Specialist - Quality Assurance	66,560.00	66,560.00	66,560.00
Program Director - School Safety, Health & Student Services	80,248.00	80,248.00	80,248.00
Subtotal (Positions Added)	<u>\$ 516,283.00</u>	<u>\$ 516,283.00</u>	<u>\$ 516,283.00</u>

Savings from Positions Deleted July 2002 through March 2003 Action

\$ 397,118.00

Costs of New Positions Added July 2002 through March 2003 Action

(516,283.00)

Net Annualized Savings July 2002 through March 2003 Action

\$ (119,165.00)

**SAVINGS IMPACT OF
OKALOOSA COUNTY SCHOOL DISTRICT
ADMINISTRATIVE REORGANIZATION,
DOWNSIZING AND DECENTRALIZATION
January 2001 - July 2006
April 24, 2006**



Fiscal Year 2003-2004 Action

District Positions Deleted as of July 2003 Action

Positions

	Current Salary Plus Benefits	Dollar Value of Change	Annualized Savings Impact
Program Director - Budgeting & Financial Services - 12 Month	\$ 82,548.00	\$ 82,548.00	\$ 82,548.00
Supervisor - School Plant Planning - 12 Month	64,200.00	64,200.00	64,200.00
District Level Secretary - Maintenance -12 Month	42,183.00	42,183.00	42,183.00
Specialist - Employee Benefits - 12 Month	66,750.00	66,750.00	66,750.00
TSA - Community Education - 12 Month - (50%)	39,473.00	39,473.00	39,473.00
Program Director - Staff Development -12 Month	89,835.00	89,835.00	89,835.00
School Level Clerk - District Transfers Project - (100%)	11,016.57	11,016.57	11,016.57
Fifth Grade Teacher - District Transfers Project - (100%)	6,415.66	6,415.66	6,415.66
Director-Instructional - District Transfers Project - (100%)	90,828.59	90,828.59	90,828.59
Specialist-Non-Instructional - District Transfers Project - (100%)	62,804.86	62,804.86	62,804.86
Prog. Director-Exc Stu Educ - District Transfers Project - (71%)	44,928.90	44,928.90	44,928.90
ESE Classroom Assistant - District Transfers Project - (41.50%)	13,799.76	13,799.76	13,799.76
Asst Principal I-Jr/Mid - District Transfers Project - (50%)	45,712.11	45,712.11	45,712.11
Specialist-Non-Instructional - District Transfers Project - (34.49%)	27,851.49	27,851.49	27,851.49
Specialist - Curriculum & Instruction - District Transfers Project - (35%)	26,815.45	26,815.45	26,815.45
Teacher, English - District Transfers Project - (100% of Sub)	5,000.00	5,000.00	5,000.00
Subtotal (Positions Deleted)	\$ 720,162.38	\$ 720,162.38	\$ 720,162.38

District Positions Added as of July 2003 Action

Positions

	Current Salary Plus Benefits	Dollar Value of Change	Costs Impact of Reorganization on Budget
Director - Finance - 12 Month	\$ 86,750.00	\$ 86,750.00	\$ 86,750.00
Chief Officer - Educational Support Services - 12 Month	92,672.00	92,672.00	92,672.00
Confidential District Secretary - Educational Support Services - 12 Month	36,508.00	36,508.00	36,508.00
Program Director - Maintenance - 12 Month	76,377.00	76,377.00	76,377.00
District Clerk - Risk Management - 12 Month	30,061.00	30,061.00	30,061.00
Insurance Ombudsman - Confidential - Risk Management - 12 Month	23,835.00	23,835.00	23,835.00
Subtotal (Positions Added)	\$ 346,203.00	\$ 346,203.00	\$ 346,203.00

Savings from Positions Deleted as of July 2003 Action

\$ 720,162.38

Costs of New Positions Added as of July 2003 Action

(346,203.00)

Net Annualized Savings For Fiscal Year 2003-2004 Action

\$ 373,959.38

**SAVINGS IMPACT OF
OKALOOSA COUNTY SCHOOL DISTRICT
ADMINISTRATIVE REORGANIZATION,
DOWNSIZING AND DECENTRALIZATION
January 2001 - July 2006
April 24, 2006**



Proposed Fiscal Year 2004-2005 Action

Proposed District Positions to be Deleted as of July 2004 Action

Positions

	Current Salary Plus Benefits	Dollar Value of Change	Annualized Savings Impact
Program Director - Community Affairs - 12 - Month	\$ 87,278.00	\$ 87,278.00	\$ 87,278.00
Program Director - Curriculum, Assessment & Instruction - 12- Month	74,258.00	74,258.00	74,258.00
Program Specialist - Data Processing - 12 - Month	80,833.00	80,833.00	80,833.00
Program Analyst - Data Processing - 12 - Month	43,393.00	43,393.00	43,393.00
Delivery Personnel - Media/Whse. - Furniture Shop/Surplus Property - 12 - Month	23,204.00	23,204.00	23,204.00
District Level Secretary - Human Resources - 12 - Month	30,636.00	30,636.00	30,636.00
Specialist - Quality Assurance - 12 - Month	65,698.00	65,698.00	65,698.00
District Level Confidential Secretary - School Board - 12 - Month	44,733.00	44,733.00	44,733.00
Program Director - Student Intervention Services - ESE - 12 - Month	82,845.00	82,845.00	82,845.00
Program Director - Student Intervention Services - 12 - Month	82,845.00	82,845.00	82,845.00
District Level Clerk - District Transfers - (100%) - 12 - Month	28,404.00	28,404.00	28,404.00
Guidance Counselor - District Transfers - (49%) - 12 - Month	40,125.00	40,125.00	40,125.00
Subtotal (Positions Deleted)	\$ 684,252.00	\$ 684,252.00	\$ 684,252.00

Proposed District Positions to be Added as of July 2004 Action

Positions

	Current Salary Plus Benefits	Dollar Value of Change	Costs Impact of Reorganization on Budget
Director - Community Affairs - 12 - Month	\$ 92,822.00	\$ 92,822.00	\$ 92,822.00
Director - Curriculum, Assessment & Instruction - 12 - Month	79,910.00	79,910.00	79,910.00
Senior Programmer Analyst - Data Processing - 12 - Month	57,030.00	57,030.00	57,030.00
Senior Programmer Analyst - Data Processing - 12 - Month	57,030.00	57,030.00	57,030.00
District Level Clerk - Human Resources - 12 - Month	23,583.00	23,583.00	23,583.00
District Level Clerk - Human Resources - 12 - Month	24,269.00	24,269.00	24,269.00
District Level Clerk - MIS - 12 - Month	27,703.00	27,703.00	27,703.00
Program Director - Staff Development - 12 - Month	92,822.00	92,822.00	92,822.00
Director - Student Intervention Services - ESE - 12 Month	85,467.00	85,467.00	85,467.00
Specialist - Student Intervention Services - 12 - Month	57,730.00	57,730.00	57,730.00
Subtotal (Positions Added)	\$ 598,366.00	\$ 598,366.00	\$ 598,366.00

Savings from Positions Deleted as of July 2004 Action

\$ 684,252.00

Costs of New Positions Added as of July 2004 Action

(598,366.00)

Net Annualized Savings For Fiscal Year 2004-2005 Action

\$ 85,886.00

SAVINGS IMPACT OF
 OKALOOSA COUNTY SCHOOL DISTRICT
 ADMINISTRATIVE REORGANIZATION,
 DOWNSIZING AND DECENTRALIZATION
 January 2001 - July 2006
 April 24, 2006



	Current Salary Plus Benefits	Dollar Value of Change	Annualized Savings Impact
District Positions Added July 2004 through March 2005 Action			
Positions			
District Level Secretary - 12 Month	\$ 30,269.00	\$ 30,269.00	\$ 30,269.00
Specialist - Assessment, Evaluation and Research - 12 Month	62,681.00	62,681.00	62,681.00
Senior Program Analyst - Data Processing - 12 Month	61,027.00	61,027.00	61,027.00
Senior Program Analyst - Data Processing - 12 Month	61,027.00	61,027.00	61,027.00
Subtotal (Positions Added)	\$ 215,004.00	\$ 215,004.00	\$ 215,004.00
Costs			
	Current Salary Plus Benefits	Dollar Value of Change	Impact of Reorganization on Budget
District Positions Deleted July 2004 through March 2005 Action			
District Level Secretary - 10 Month	\$ 25,862.00	\$ 25,862.00	\$ 25,862.00
Senior Program Analyst - Data Processing (22.5 hrs) - 12 Month	48,105.00	48,105.00	48,105.00
Program Analyst - Data Processing - 12 Month	38,708.00	38,708.00	38,708.00
Subtotal (Positions Deleted)	\$ 112,675.00	\$ 112,675.00	\$ 112,675.00
Savings from Positions Deleted July 2004 through March 2005 Action			\$ 112,675.00
Costs of New Positions Added July 2004 through March 2005 Action			(215,004.00)
Net Annualized Cost July 2004 through March 2005 Action			\$ (102,329.00)
Fiscal Year 2004-2005 Summary			
Savings from Positions Deleted July 2004 through March 2005 Action			\$ 796,927.00
Costs of New Positions Added July 2004 through March 2005 Action			(813,370.00)
Net Annualized Savings July 2004 through March 2005 Action			\$ (16,443.00)

**SAVINGS IMPACT OF
OKALOOSA COUNTY SCHOOL DISTRICT
ADMINISTRATIVE REORGANIZATION,
DOWNSIZING AND DECENTRALIZATION**

January 2001 - July 2006

April 24, 2006



Fiscal Year 2005-2006 Action

District Positions Deleted Fiscal Year 2005-2006

Positions

	Current Salary Plus Benefits	Dollar Value of Change	Annualized Savings Impact
Program Director - Facilities Planning - 12 Month	\$ 97,846.00	\$ 57,077.00	\$ 97,846.00
Buyer - Purchasing - 12 Month	54,434.00	54,434.00	54,434.00
Specialist - Staff Development - 12 Month	79,908.00	46,613.00	79,908.00
District Level Confidential Secretary - IS - 12 Month	46,136.00	30,757.00	46,136.00
Program Director - IS - 12 Month	94,214.00	94,214.00	94,214.00
Director - Community Affairs - 12 Month	101,697.00	67,798.00	101,697.00
Subtotal (Positions Deleted)	474,235.00	350,893.00	474,235.00

District Positions Added Fiscal Year 2005-2006

Positions

	Current Salary Plus Benefits	Dollar Value of Change	Costs Impact of Reorganization on Budget
Specialist - Human Resources - 12 Month	\$ 74,675.00	\$ 74,675.00	\$ 74,675.00
Specialist - Facilities Planning - 12 Month	90,601.00	52,851.00	90,601.00
Specialist - Purchasing - 12 Month	62,753.00	62,753.00	62,753.00
Director Training - Staff Development - 12 Month	103,447.00	60,344.00	103,447.00
Classroom Assistant - District Transfers - 54%	11,805.00	11,805.00	11,805.00
District Level Secretary - IS - 12 Month	31,420.00	20,947.00	31,420.00
Subtotal (Positions Added)	374,701.00	283,375.00	374,701.00

Fiscal Year 2005-2006 Summary

Savings from Positions Deleted in Fiscal Year 2005-2006	\$ 474,235.00
Costs of New Positions Added in Fiscal Year 2005-2006	(374,701.00)
Net Annualized Savings For Fiscal Year 2005-2006 Action	<u>\$ 99,534.00</u>

**SAVINGS IMPACT OF
OKALOOSA COUNTY SCHOOL DISTRICT
ADMINISTRATIVE REORGANIZATION,
DOWNSIZING AND DECENTRALIZATION
January 2001 - July 2006
April 24, 2006**



Proposed Fiscal Year 2006-2007 Action

Proposed District Positions to be Deleted as of July 2006 Action

Positions

	Current Salary Plus Benefits	Dollar Value of Change	Annualized Savings Impact
Payroll Manager - 12 Month - Payroll	59,434.00	59,434.00	59,434.00
Specialist - 12 Month - Human Resources	74,675.00	74,675.00	74,675.00
District Level Clerk - 12 Month - Human Resources	22,454.00	22,454.00	22,454.00
Para Professional (Bilingual) - Student Intervention Services - ESOL	40,955.00	40,955.00	40,955.00
Classroom Assistant - District Transfers - 50%	10,850.00	10,850.00	10,850.00
Child Development Associate - District Transfers - 17%	6,628.00	6,628.00	6,628.00
Gifted Teacher - District Transfers - 4 Months	23,782.00	23,782.00	23,782.00
Director - 12 Month - Curriculum & Instruction - 80%	86,001.00	86,001.00	86,001.00
District Custodian - 12 Month - BAO - 4.0 Hours	17,700.00	17,700.00	17,700.00
Subtotal (Positions Deleted)	342,479.00	342,479.00	342,479.00

Proposed District Positions to be Added as of July 2006 Action

Positions

	Current Salary Plus Benefits	Dollar Value of Change	Costs Impact of Reorganization on Budget
Specialist - 12 Month - Payroll	75,342.00	75,342.00	75,342.00
District Level Secretary - 12 Month - Human Resources	27,712.00	27,712.00	27,712.00
Senior Program Analyst - 12 Month - Information Services	69,652.00	69,652.00	69,652.00
Program Director - 12 Month - Information Services	84,566.00	84,566.00	84,566.00
Director - 12 Month - Curriculum & Instruction - 85%	91,375.00	91,375.00	91,375.00
Specialist - 12 Month - Curriculum & Instruction - 10%	6,767.00	6,767.00	6,767.00
Subtotal (Positions Added)	355,414.00	355,414.00	355,414.00

Proposed Fiscal Year 2006-2007 Summary

Savings from Positions Deleted as of July 2006 Action	\$ 342,479.00
Costs of New Positions Added as of July 2006 Action	(355,414.00)
Net Annualized Savings For Fiscal Year 2006-2007 Action	\$ (12,935.00)

SAVINGS IMPACT OF
OKALOOSA COUNTY SCHOOL DISTRICT
ADMINISTRATIVE REORGANIZATION,
DOWNSIZING AND DECENTRALIZATION

January 2001 - July 2006

April 24, 2006



Cumulative Savings Analysis - Administrative Downsizing

Fiscal Year Action	FY 2000-2001	FY 2001-2002	FY 2002-2003	FY 2003-2004	FY 2004-2005	FY 2005-2006	FY 2006-2007	Total
2000-2001 Actions	\$ 192,585.58	\$ 192,585.58	\$ 192,585.58	\$ 192,585.58	\$ 192,585.58	\$ 192,585.58	\$ 192,585.58	\$ 1,348,099.06
2001-2002 Actions		887,251.00	887,251.00	887,251.00	887,251.00	887,251.00	887,251.00	5,323,506.00
2002-2003 Actions			(119,165.00)	(119,165.00)	(119,165.00)	(119,165.00)	(119,165.00)	(595,825.00)
2003-2004 Actions				373,959.38	373,959.38	373,959.38	373,959.38	1,495,837.52
2004-2005 Actions					(16,443.00)	(16,443.00)	(16,443.00)	(49,329.00)
2005-2006 Actions						67,518.00	99,534.00	167,052.00
2006-2007 Proposed Actions							(12,935.00)	(12,935.00)
Total Cumulative Savings - Implemented & Proposed	\$ 192,585.58	\$ 1,079,836.58	\$ 960,671.58	\$ 1,334,630.96	\$ 1,318,187.96	\$ 1,385,705.96	\$ 1,404,786.96	\$ 7,676,405.58

In Addition to Downsizing, Certain Other Personnel and Financial Resources Were Decentralized to Schools in January 2001

District Office Positions Decentralized To
Schools as of January 2001
(funding and personnel sent to schools)

Staffing Specialists (12)
Psychologists (10)
Student Service Worker/Student Intervention Worker (6)

Annualized Resources Decentralized to Schools

	Current Salary Plus Benefits	Dollar Value of Change	Annualized Savings Impact of Decentralization
Staffing Specialists (12)	\$ 684,883.98	\$ 684,883.98	\$ 684,883.98
Psychologists (10)	572,352.55	572,352.55	572,352.55
Student Service Worker/Student Intervention Worker (6)	259,421.99	259,421.99	259,421.99
Annualized Resources Decentralized to Schools	\$ 1,516,658.52	\$ 1,516,658.52	\$ 1,516,658.52