



**OKALOOSA COUNTY SCHOOL DISTRICT
TECHNICAL ASSISTANCE MEMORANDUM
BUDGETING AND FINANCIAL SERVICES**

FINANCE TAM: 2008-010

CONTACT: Debbie Bruce, Director
Budgeting & Financial Services

TELEPHONE: 833-5827

TO: Department Heads

FROM: Rita Scallan – Chief Financial Officer

A handwritten signature in cursive script, appearing to read "Rita Scallan".

DATE: October 10, 2007

SUBJECT: 4% Potential Budget Reduction – Departments

On July 18, 2007, Dr. Tibbetts held a meeting with all Department Heads outlining information the District had received from DOE, FADSS, FSBA and various Legislators regarding an impending state budget reduction for fiscal year 2007-2008 as a result of lower than estimated sales tax revenue. At that meeting, each department was asked to review their respective budget and submit their proposed 4% potential budget reduction plan, by object code, to Finance.

Please refer to the attached spreadsheet entitled "*Potential 4% Operational Budget Reduction*," which reflects each department's proposed budget reduction plan, summarized by object code. The indicated amount(s) will be deducted from the corresponding object codes and placed in the following budget line item: 1010 - Function - 0234 – Your Cost Center – No Project. Object code 0234 will serve as a temporary holding account for each department's potential budget reduction amount until the final amount is determined based on the results of the Special Legislative Session. Using object code 0234 will provide the district and department with a quick and easy way to identify the amount of funds earmarked for potential budget reductions.

If a department does not have sufficient funds in the object code submitted to Finance, our office will contact you regarding the object code and amount deducted to cover your overall potential reduction plan.

Should you have any questions or need additional information regarding your department's budget, please contact Debbie Bruce at 833-5827.

Attachment

cc: Executive Staff

School District of Okaloosa County
 District Department Budgets - General Fund
 Potential 4% of Operational Budget Reduction
 Fiscal Year 2007-2008
 September 21, 2007

Center #	Cost Center Name	Operational Budgets	4% Potential Reduction	Fund Source of Potential Reduction													
				0117 Workshops	0130 Overtime	0310 Prof. Ser.	0313 Att. Fees	0330 In/Travel	0331 Out/Travel	0350 Repairs	0356 Inspections	0360 Leases	0370 Postage	0371 Telephone	0372 Tele. Maint.	0373 Tele. LD	
9001	School Board of Okaloosa County	\$ 66,060	\$ 2,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9002	Superintendent	68,778	2,751							(500)							
9004	Human Resources	53,200	2,128							(650)							
9005	Chief Financial Officer	39,360	1,574							(507)							(240)
9006	Educational Support Services	73,735	2,949														
9007	School Plant Planning	22,750	910														
9010	Quality Assurance	31,075	1,243														
9012	Instructional Technology	73,655	2,946								(150)				(100)		
9014	Purchasing	23,837	953							(953)							
9016	Student Intervention Services - ESE	36,537	1,461														
9017	Curriculum, Instruction, & Assess.	61,681	2,467														
9020	Staff Development	15,100	604														
9021	Student Intervention Services	25,232	1,009														
9022	Information Systems	279,045	11,162														
9027	Risk Management	37,000	1,480														
9050	Carver Hill Admin. Complex	421,727	16,869														
9055	Bay Area Office	194,500	7,780								(1,450)	(300)					
9103	Community Affairs	32,200	1,288														
9105	Finance - Budgeting & Financial Ser.	33,755	1,350														
9113	Transportation - North	765,707	30,628														
9205	Finance - Accounting & Financial Reporting	26,635	1,065														
9213	Transportation - Central	429,449	17,178														
9313	Transportation - South	567,980	22,719														
9409	Maintenance Support Services	262,350	10,494														
9713	Deputy Supt. - School Operations	26,850	1,074								(537)	(537)					
9733	Deputy Supt. - Curr. Instr. & Assess.	21,650	866														
9743	Chief Officer - Non-Traditional	10,000	400														
9830	CHOICE	116,740	4,670														
TOTAL		\$ 3,816,588	\$ 152,660	\$ (604)	\$ (1,480)	\$ (1,310)	\$ (1,461)	\$ (1,037)	\$ (3,647)	\$ (1,600)	\$ (300)	\$ (270)	\$ (100)	\$ (7,780)	\$ (2,440)	\$ (1,000)	

School District of Okaloosa County
 District Department Budgets - General Fund
 Potential 4% of Operational Budget Reduction
 Fiscal Year 2007-2008
 September 21, 2007

Fund Source of Potential Reduction (continued)																	
Center #	Cost Center Name	0375 Cell Phones	0390 Printing	0393 Contracts	0450 Gasoline	0510 Supplies	0517 Tools-Maint.	0540 Oil & Grease	0550 Repair Parts	0560 Tires	0641 Equip.>\$1000	0642 Equip.<\$1000	0644 Computers	0730 Dues & Fees	0750 Temp. Ser.	Total	Difference
9001	School Board of Okaloosa County	\$ (500)	\$ (1,500)	\$ -	\$ -	\$ (142)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,642)	\$ -
9002	Superintendent					(751)						(1,000)	(500)			(2,751)	-
9004	Human Resources		(1,478)													(2,128)	-
9005	Chief Financial Officer		(500)			(327)										(1,574)	-
9006	Educational Support Services			(2,949)												(2,949)	-
9007	School Plant Planning															(910)	-
9010	Quality Assurance	(600)											(643)			(1,243)	-
9012	Instructional Technology		(1,000)			(300)						(500)	(500)		(396)	(2,946)	-
9014	Purchasing															(953)	-
9016	Student Intervention Services - ESE															(1,461)	-
9017	Curriculum, Instruction, & Assess.					(1,547)						(250)	(400)			(2,467)	-
9020	Staff Development															(604)	-
9021	Student Intervention Services					(59)						(250)	(700)			(1,009)	-
9022	Information Systems					(11,162)										(11,162)	-
9027	Risk Management															(1,480)	-
9050	Carver Hill Admin. Complex	(500)		(900)	(180)	(3,275)		(464)	(2,250)	(1,300)	(1,500)	(750)			(1,500)	(16,869)	-
9055	Bay Area Office															(7,780)	-
9103	Community Affairs					(388)										(1,288)	-
9105	Finance - Budgeting & Financial Ser.					(1,350)										(1,350)	-
9113	Transportation - North	(30,628)														(30,628)	-
9205	Finance - Accounting & Financial Reporting										(500)	(500)	(65)			(1,065)	-
9213	Transportation - Central	(17,178)														(17,178)	-
9313	Transportation - South	(22,719)														(22,719)	-
9409	Maintenance Support Services						(6,494)					(4,000)				(10,494)	-
9713	Deputy Supt. - School Operations															(1,074)	-
9733	Deputy Supt. - Curr. Instr. & Assess.					(566)										(866)	-
9743	Chief Officer - Non-Traditional															(400)	-
9830	CHOICE	(3,000)	(1,670)													(4,670)	-
TOTAL		\$ (75,125)	\$ (6,148)	\$ (3,849)	\$ (180)	\$ (19,867)	\$ (6,494)	\$ (464)	\$ (2,250)	\$ (1,300)	\$ (2,000)	\$ (7,250)	\$ (2,808)	\$ -	\$ (1,896)	\$ (152,660)	\$ -