



OKALOOSA COUNTY SCHOOL DISTRICT
TECHNICAL ASSISTANCE MEMORANDUM
FINANCE

FINANCE TAM: 2007-015
CONTACT: Debbie Bruce, Specialist
Budgeting & Financial Services
TELEPHONE: 833-5827

TO: Selected Principals
FROM: Rita Scallan, Director-Finance *RS by Debbie Bruce*
DATE: November 29, 2006
SUBJECT: Advanced Placement Initiative - New Projects
AP and IB Recalculation

On July 10, 2006, the School Board approved the Advanced Placement Initiative which will focus on changing culture, student support, and teacher support for the AP program.

To facilitate the implementation of the Advanced Placement Initiative, Finance has established three new projects:

1. Advanced Placement (AP) – Project 2154

As you know, the Advanced Placement and International Baccalaureate budget allocations have historically been combined in one project, AP/IB - Project 2154. Implementing the new AP initiative will require separating the AP/IB project into two distinct projects for tracking purposes. Effective this date, the two separate projects will be AP – Project 2154 and IB – Project 7055 (see Item 3).

The attached Advanced Placement Initiative Recalculation spreadsheet shows the following:

- Each high school's original estimated AP/IB WFTE and funding (Spreadsheet Item 1),
- The actual AP WFTE based on actual CEEB scores for fiscal year 2005-2006 (Spreadsheet Item 2 – Column C),
- Funding based on the final conference base student allocation and district cost differential (Spreadsheet Item 2 – Column D),
- The budget adjustment for the estimated AP salary projections (Spreadsheet Item 2 – Column E), and
- The new 15% AP Set-Aside, detailed in Item 2 below (Spreadsheet Item 2 – Column F).

The revised allocation for the AP project for your school is shown in Column G of Spreadsheet Item 2. An adjustment has been credited (debited) to 1010-9890-0997-school number-Project 2154.

2. Advanced Placement Initiative Set-Aside – Project 7054

This *new* project includes your school's budget for the Advanced Placement 15% Set-Aside – Project 7054. The source of funding for this project was based on 15% of your school's Total AP Actual Allocation. Please refer to the attached Advanced Placement Initiative Recalculation spreadsheet (Spreadsheet Item 2 – Column F).

Based on the recalculation and the 15% AP Set-Aside, some schools would be required to reduce their AP budget. In the past, AP positions were purchased at the average salary amount and then adjusted to the estimated actual salary amount in January of each year. The estimated actual salary cost depends on the teacher's placement on the salary schedule. Therefore, schools will either receive additional funds to budget or will be required to make a downward adjustment to their budget based on the estimated actual instructional costs. Since this is the first year of implementation for the AP initiative, the district is making the adjustment for salaries now in order to help schools offset the required 15% set-aside.

Your school's AP Resources Committee will decide how the AP Initiative Set-Aside funds will be spent. The AP Initiative Set-Aside for your school has been credited to 1010-9890-0997-school number-Project 7054. Should you have any questions regarding this project, please contact Steve McLaughlin, AP Coordinator, at 833-3124.

3. International Baccalaureate (IB) – Project 7055

For Fiscal Year 2006-2007, Choctawhatchee High School is the only high school offering the IB Program. IB funds are generated from last fiscal year's student data. Please refer to the attached Advanced Placement Initiative Recalculation spreadsheet (Spreadsheet Item 3). The spreadsheet lists the IB schools, actual IB and IB Diplomas for Fiscal Year 2005-2006, and actual funding based on the final conference base student allocation and district cost differential. The budget adjustment for your school has been made to 1010-9890-0997-0581-Project 7055.

Even though Niceville High School is not offering the IB Program this fiscal year, funds will be adjusted to the IB – Project 7055 for IB teacher bonuses paid in November 2006. All remaining funds will be merged with the Advanced Placement – Project 2154.

Finance will contact Choctawhatchee High School and Niceville High School regarding the IB funding recalculation for prior fiscal years.

Should you have any questions regarding any of the Advanced Placement Initiative projects, please contact:

J.C. Connor at 689-7149 regarding Student Information,
Debbie Bruce at 833-5827 regarding Budget Information, or
Steve McLaughlin at 833-3124 regarding the Advanced Placement Initiative.

Attachments

C: Superintendent
Cabinet Members
AP Coordinator

Okaloosa County School District
Advanced Placement Initiative Recalculation
Fiscal Year 2006-2007
November 27, 2006

**1. AP/IB - Project 2154 - Original Allocation based on 2006-2007 Governor's Budget (See Budget Manual)
BSA \$3,891.90 - DCD 0.9635**

| Cost Center | School Name | Total AP/IB + IB Diploma | Actual Earned WFTE X BSA X DCD X 90% |
|-------------|-------------|--------------------------|--------------------------------------|
| 0211 | Niceville | 134.44 | \$ 453,716 |
| 0581 | Choctaw | 72.64 | 245,163 |
| 0601 | Crestview | 29.40 | 99,231 |
| 0641 | Fort Walton | 90.03 | 303,849 |
| Total | | 326.51 | \$ 1,101,959 |

**2. AP - Project 2154 - Revised allocation for Fiscal Year 2006-2007 Based on 2005-2006 CEEB Scores
Revised BSA \$3,981.61 - DCD 0.9592 based on Final Conference Report**

| A | B | C | D | E | F | G |
|--------------|-------------|---|--|--|--|---|
| Cost Center | School Name | Actual AP WFTE For FY 2006-2007 Based on FY 2005-2006 CEEB Scores | Revised Allocation Based on Actual WFTE X Final Conference BSA X DCD X 90% | Release of Average Salary versus Estimated Actual Salaries for Remainder of FY 2006-2007 Increase (Decrease) | Less Required 15% School Set-Aside Project 7054 (Column D times 15%) | Revised Allocation for AP - Project 2154 After 15% Set-Aside (Column D Minus F) |
| 0041 | Baker | 0.96 | \$ 3,300 | \$ - | \$ 495 | \$ 2,805 |
| 0201 | Laurel Hill | 0.24 | 825 | - | 124 | 701 |
| 0211 | Niceville | 153.54 | 527,754 | 71,415 | 79,163 | 448,591 |
| 0581 | Choctaw | 54.48 | 187,261 | 18,450 | 28,089 | 159,172 |
| 0601 | Crestview | 42.48 | 146,014 | (18,578) | 21,902 | 124,112 |
| 0641 | Fort Walton | 98.88 | 339,875 | 23,518 | 50,981 | 288,894 |
| TOTAL | | 350.58 | \$ 1,205,029 | \$ 94,805 | \$ 180,754 | \$ 1,024,275 |

**3. IB - Project 7055
Revised BSA \$3,981.61 - DCD 0.9592 based on Final Conference Report**

| Cost Center | School Name | Actual IB WFTE For FY 2006-2007 Based on FY 2005-2006 IB Diplomas | Revised Allocation Based on Actual WFTE X Final Conference BSA X DCD X 90% |
|--------------|---------------|---|--|
| 0211 | Niceville (D) | 17.22 | \$ 59,189 |
| 0581 | Choctaw | 62.70 | 215,515 |
| TOTAL | | 79.92 | \$ 274,704 |

Notes:

- A. Fiscal Year 2006-2007 Final Conference Report - BSA \$3,981.61 and DCD .9592.
- B. Source of Student Data - Information Systems -Survey 5 Verification Report - CEEB and International Baccalaureate FY 2005-2006 (T3Q7518) dated October 27, 2006.
- C. For Fiscal Year 2006-2007, Niceville High School will not offer the IB Program.
- D. Niceville - When IB bonuses are paid for FY 2006-2007 the IB Project will be collapsed to the AP project.