




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

FINANCE TAM: 2007-033
CONTACT: Debbie Bruce, Director
Budgeting & Financial Services
TELEPHONE: 833-5827

TO: All Principals
FROM: Rita Scallan, Chief Financial Officer 
DATE: May 30, 2007
SUBJECT: Final Conference Adjustment – Fiscal Year 2007-2008

The Finance Department has received the Final Conference Report for fiscal year 2007-2008. There were notable changes in the base student allocation (BSA), district cost differential (DCD) and program cost factors (PCF). The net effect of the changes in the BSA, DCD and PCF will yield an increase in the FEFP base funding amount for most schools. The net effect for high schools, K-12 schools and Silver Sands School is a decrease in the FEFP base funding amount. The decrease in the program cost factors related to high schools (9-12) and Silver Sands, whose majority of FTE is comprised of ESE programs 254 and 255, was significant enough that the corresponding increase in the BSA was not enough to yield an increase or at least provide a breakeven point.

Traditionally, school budgets have been adjusted in December of each year after the 3rd FEFP calculation for the impact of funding changes based on the Final Conference Report. In an effort to provide schools with the most recent budget information available and allow them to make any necessary modifications to their budgets as soon as possible, Finance will now make an adjustment to each school's budget (see attachment). This will allow schools the opportunity to purchase additional positions or make any other necessary budget adjustments.

The Weighted FTE (WFTE) was recalculated based on the Final Conference program cost factors (PCF). The revised FEFP Base Funding was then computed by using the revised WFTE, Final Conference base student allocation (BSA), and Final Conference district cost differential (DCD).

The attached spreadsheet reflects each school's original adjusted projected WFTE, revised WFTE, original FEFP Base Funding, revised FEFP Base Funding, and the FEFP Base Funding increase or decrease.

In addition, schools will receive individualized Final Conference Adjustment worksheets reflecting the step by step process used to calculate each school's adjustment. Each section of the worksheet is explained below:

(1) ENROLLMENT – Reflects your school's Original Adjusted Projected Unweighted FTE and Weighted FTE based on the Governor's Budget and compared to the Final Conference Report. As you will note, the WFTE was affected by the change in program cost factors.

(2) BSA/DCD/PCF INFORMATION – Reflects the changes between the Governors's Budget and the Final Conference Report attributable to the base student allocation (BSA), district cost differential (DCD), and program cost factors (PCF).

(3) FEFP – BASE FUNDING – Reflects your school's original calculation of FEFP Base Funding based on the Governor's Budget, the revised calculation based on the Final Conference Report, and the respective increase or decrease.

As you know, the Offset-Decentralized FTE Reserves – Project 3004 is each school's first line of defense against adjustments resulting from changes to the BSA, DCD and/or PCFs. Therefore, each school's budget adjustment will be adjusted through their respective decentralized FTE reserves for the amount reflected on the attached worksheet. If a school has a decrease in funding and there are not sufficient funds in their decentralized FTE reserve project then Finance will take the additional funds from the school's discretionary reserves.

If a school is receiving an increase in FEFP funding, Finance will place the additional allocation in their discretionary reserves for the amount shown. If you plan to purchase new positions, please access the OASIS system on the district website for fiscal year 2007-2008. If the school does not have sufficient funds in their reserve budget for fiscal year 2007-2008, please indicate that you would like your utility budget reduced as positions cannot be purchased with carry forward funds. Once the new budget is in place, you may move funds from reserves into utilities.

Should you have any questions or need additional information regarding the Final Conference WFTE adjustment, please e-mail or call Debbie Bruce at 833-5827.

Attachment

cc: Superintendent
Executive Staff Members

SCHOOL DISTRICT OF OKALOOSA COUNTY
FINAL CONFERENCE ADJUSTMENT

BASED ON CHANGES IN BASE STUDENT ALLOCATION (BSA), DISTRICT COST DIFFERENTIAL (DCD), AND PROGRAM COST FACTORS (PCF)

FISCAL YEAR 2007-2008

MAY 29, 2007

COST CENTER NUMBER	SCHOOL/CENTER NAME	A Original Adjusted Projected Total WFTE Based on Governor's Budget	B Revised Adjusted Projected Total WFTE Based on Final Conference	C Original FEFP Base Funding (Original WFTE X Governor's BSA X Governor's DCD X 92%)	D Revised FEFP Base Funding (Revised WFTE X Final Conf. BSA X Final Conf. DCD X 92%)	E FEFP Base Funding Increase/ (Decrease)
--------------------	--------------------	---	---	--	--	--

DISTRICT SCHOOLS

31	EDWINS ELEMENTARY	434.68	437.62	\$ 1,573,407	\$ 1,603,507	\$ 30,100
41	BAKER SCHOOL	1,418.07	1,412.10	5,132,975	5,174,151	41,176
51	BOB SIKES ELEMENTARY	722.09	726.86	2,613,743	2,663,327	49,584
82	MEIGS MIDDLE	655.27	652.99	2,371,875	2,392,656	20,781
92	RICHBOURG MIDDLE	719.70	719.32	2,605,091	2,635,699	30,608
121	RUCKEL MIDDLE	799.63	798.96	2,894,413	2,927,512	33,099
131	DESTIN ELEMENTARY	901.67	905.62	3,263,767	3,318,331	54,564
151	EDGE ELEMENTARY	498.18	502.30	1,803,258	1,840,504	37,246
161	CHEROKEE ELEMENTARY	754.36	759.45	2,730,550	2,782,741	52,191
201	LAUREL HILL SCHOOL	438.54	437.03	1,587,379	1,601,345	13,966
211	NICEVILLE HIGH	2,358.65	2,308.01	8,537,584	8,456,903	(80,681)
222	NORTHWOOD ELEMENTARY	704.91	710.35	2,551,556	2,602,831	51,275
241	SILVER SANDS	664.42	646.32	2,404,995	2,368,216	(36,779)
251	SOUTHSIDE ELEMENTARY	582.73	585.48	2,109,302	2,145,289	35,987
261	VALPARAISO ELEMENTARY	489.99	491.62	1,773,612	1,801,371	27,759
271	PRYOR MIDDLE	621.26	618.71	2,248,769	2,267,048	18,279
281	WRIGHT ELEMENTARY	591.11	593.51	2,139,635	2,174,712	35,077
431	SHALIMAR ELEMENTARY	510.88	514.11	1,849,228	1,883,778	34,550
541	ELLIOTT PT. ELEMENTARY	615.08	615.42	2,226,399	2,254,993	28,594
551	OCEAN CITY ELEMENTARY	513.40	516.23	1,858,349	1,891,546	33,197
561	MARY ESTHER ELEMENTARY	549.58	552.28	1,989,310	2,023,639	34,329
571	PLEW ELEMENTARY	608.07	612.44	2,201,025	2,244,074	43,049
581	CHOCTAWHATCHEE HIGH	1,907.57	1,864.98	6,904,814	6,833,573	(71,241)
601	CRESTVIEW HIGH	2,078.56	2,032.30	7,523,745	7,446,659	(77,086)
621	KENWOOD ELEMENTARY	562.27	565.94	2,035,244	2,073,691	38,447
631	FLOROSA ELEMENTARY	641.43	644.23	2,321,778	2,360,558	38,780
641	FT. WALTON BEACH HIGH	1,946.35	1,905.07	7,045,185	6,980,469	(64,716)
651	BRUNER MIDDLE	932.80	932.47	3,376,448	3,416,713	40,265
671	LEWIS MIDDLE	628.48	628.10	2,274,903	2,301,455	26,552
681	LONGWOOD ELEMENTARY	421.05	422.02	1,524,071	1,546,346	22,275
701	OKALOOSA APPLIED TECHNOLOGY CENTER	242.23	235.84	876,798	864,154	(12,644)
731	WALKER ELEMENTARY	773.14	779.73	2,798,528	2,857,050	58,522
741	BLUEWATER ELEMENTARY	644.55	649.78	2,333,072	2,380,894	47,822
751	ANTIOCH ELEMENTARY	891.70	898.12	3,227,678	3,290,849	63,171
761	DAVIDSON MIDDLE	922.76	921.38	3,340,106	3,376,078	35,972
771	DESTIN MIDDLE	576.53	576.53	2,086,860	2,112,494	25,634
	DISTRICT SCHOOLS	29,321.69	29,173.22	\$ 106,135,452	\$ 106,895,156	\$ 759,704

SCHOOL DISTRICT OF OKALOOSA COUNTY

FINAL CONFERENCE ADJUSTMENT

BASED ON CHANGES IN BASE STUDENT ALLOCATION (BSA), DISTRICT COST DIFFERENTIAL (DCD), AND PROGRAM COST FACTORS (PCF)

FISCAL YEAR 2007-2008

MAY 29, 2007

COST CENTER NUMBER	SCHOOL/CENTER NAME	A Original Adjusted Projected Total WFTE Based on Governor's Budget	B Revised Adjusted Projected Total WFTE Based on Final Conference	C Original FEFP Base Funding (Original WFTE X Governor's BSA X Governor's DCD X 92%)	D Revised FEFP Base Funding (Revised WFTE X Final Conf. BSA X Final Conf. DCD X 92%)	E FEFP Base Funding Increase/ (Decrease)
--------------------	--------------------	---	---	--	--	--

OTHER REGULAR DISTRICT OPERATED PROGRAMS

582	CHOCTAW ACADEMY	64.56	63.26	233,687	231,794	(1,893)
642	FWB SUCCESS ACADEMY	64.97	63.57	235,171	232,930	(2,241)
9818	NORTHWEST FLORIDA BALLET	91.69	92.15	331,889	337,652	5,763
9819	ADJUDICATED YOUTH FACILITY	25.72	25.20	93,098	92,337	(761)
9820	OKALOOSA BLENDED SCHOOL	159.03	160.07	575,639	586,521	10,882
DISTRICT OPERATED REGULAR PROGRAMS		405.97	404.25	\$ 1,469,484	\$ 1,481,234	\$ 11,750

SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS

9810	GULF COAST YOUTH ACADEMY	138.86	136.39	502,630	499,754	(2,876)
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	88.94	87.51	321,935	320,650	(1,285)
9812	OKALOOSA YOUTH ACADEMY	139.51	136.88	504,983	501,549	(3,434)
9813	OKALOOSA REGIONAL DETENTION CENTER	66.40	65.36	240,347	239,489	(858)
9814	ADOLESCENT SUBSTANCE ABUSE	54.80	53.62	198,359	196,472	(1,887)
9817	MILTON GIRLS JUVENILE RESIDENTIAL	145.34	141.87	526,086	519,833	(6,253)
TOTAL - DISTRICT OPERATED DJJ PROGRAM		633.85	621.63	\$ 2,294,340	\$ 2,277,747	\$ (16,593)

TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS		30,361.51	30,199.10	\$ 109,899,276	\$ 110,654,137	\$ 754,861
---	--	------------------	------------------	-----------------------	-----------------------	-------------------

Notes:

- Final Conference Report: BSA - \$4,163.47; DCD - 0.9566
- Governor's Budget: BSA - \$4,101.80; DCD - 0.9592