




OKALOOSA COUNTY SCHOOL DISTRICT  
TECHNICAL ASSISTANCE MEMORANDUM  
BUDGETING AND FINANCIAL SERVICES

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FINANCE TAM: 2008-001

TELEPHONE: 833-5827

TO: Principals

FROM: Debbie Bruce - Director   
Budgeting & Financial Services

DATE: July 24, 2007

SUBJECT: Fiscal Year 2007-2008 Budget Information

The fiscal year 2007-2008 budget files have rolled forward, and you should now be able to view your school's budget on the AS400. The funds shown are (1) your new fiscal year 2007-2008 budget allocation, (2) your fiscal year 2007-2008 Final Conference Adjustment (see attached TAM 2007-033), and (3) your fiscal year 2006-2007 budget carryover.

You may view your school's Final Budget Summary for Fiscal Year 2007 in detail on the Finance website by choosing the Budget Publications Button under "Quick Links" and then the Final Budget Summary Link under "Additional Budget Information." This report is also an excellent tool to verify if your projected expenditures (substitutes, utilities, etc.) for fiscal year 2008 are adequately budgeted.

For fiscal year 2007-2008, please note the following changes:

1. Custodians will be purchased as positions rather than hours; therefore, custodial substitutes will also need to be budgeted in 1010-7900-0750-your school.
2. Class Size Equalization - Project 5126 may *only* be used to purchase instructional positions. If your school has submitted other budgeted items for fiscal year 2007-2008, we will be contacting you to assist in revising your school's Class Size Equalization - Project 5126 budget.

Our tentative schedule is to keep the budget amendment screens open until Friday, August 24<sup>th</sup> as the 2007-2008 Okaloosa County School District's Budget will be adopted by the School Board on Monday, September 10, 2007.

Our mission is to work closely with your school on budgetary issues and provide assistance regarding appropriate use of funds. Should you have any questions or need additional information regarding your school's budget, please do not hesitate to contact me at 833-5827.


cc: Executive Staff  
Bookkeepers



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

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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 3<sup>rd</sup> 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<br>Original<br>Adjusted<br>Projected<br>Total WFTE<br>Based on<br>Governor's Budget | B<br>Revised<br>Adjusted<br>Projected<br>Total WFTE<br>Based on<br>Final Conference | C<br>Original FEFP<br>Base Funding<br>(Original WFTE<br>X Governor's BSA<br>X Governor's DCD<br>X 92%) | D<br>Revised FEFP<br>Base Funding<br>(Revised WFTE<br>X Final Conf. BSA<br>X Final Conf. DCD<br>X 92%) | E<br>FEFP<br>Base Funding<br>Increase/<br>(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            |
|     | <b>DISTRICT SCHOOLS</b>            | <b>29,321.69</b> | <b>29,173.22</b> | <b>\$ 106,135,452</b> | <b>\$ 106,895,156</b> | <b>\$ 759,704</b> |

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<br>Original<br>Adjusted<br>Projected<br>Total WFTE<br>Based on<br>Governor's Budget | B<br>Revised<br>Adjusted<br>Projected<br>Total WFTE<br>Based on<br>Final Conference | C<br>Original FEFP<br>Base Funding<br>(Original WFTE<br>X Governor's BSA<br>X Governor's DCD<br>X 92%) | D<br>Revised FEFP<br>Base Funding<br>(Revised WFTE<br>X Final Conf. BSA<br>X Final Conf. DCD<br>X 92%) | E<br>FEFP<br>Base Funding<br>Increase/<br>(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           |
| <b>DISTRICT OPERATED REGULAR PROGRAMS</b> |                            | <b>405.97</b> | <b>404.25</b> | <b>\$ 1,469,484</b> | <b>\$ 1,481,234</b> | <b>\$ 11,750</b> |

**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)            |
| <b>TOTAL - DISTRICT OPERATED DJJ PROGRAM</b> |                                    | <b>633.85</b> | <b>621.63</b> | <b>\$ 2,294,340</b> | <b>\$ 2,277,747</b> | <b>\$ (16,593)</b> |

|   |  |                  |                  |                       |                       |                   |
|---|--|------------------|------------------|-----------------------|-----------------------|-------------------|
| <b>TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS</b> |  | <b>30,361.51</b> | <b>30,199.10</b> | <b>\$ 109,899,276</b> | <b>\$ 110,664,137</b> | <b>\$ 764,861</b> |
|---|--|------------------|------------------|-----------------------|-----------------------|-------------------|

**Notes:**

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