



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

FINANCE TAM: 2007-024
CONTACT: Debbie Bruce, Specialist
TELEPHONE: 833-5827

TO: All Principals
FROM: Rita Scallan, Director – Finance *RS by Debbie Bruce*
DATE: April 2, 2007
SUBJECT: Final Adjustment for Increases (Decreases) in Weighted FTE

The Finance Department has received the FTE numbers for the February 2007 Survey. As a result, Finance has recalculated each school's *estimated actual* UFTE and WFTE based on the October 2006 actual FTE *PLUS* the February 2007 actual FTE. Each school's revised allocation is based on the estimated actual WFTE *times* the actual base student allocation (BSA) *times* the actual district cost differential (DCD) *times* the school's share of 91%. The actual BSA and actual DCD have been taken from the Final Conference Report.

The attached spreadsheet reflects the step by step process used to calculate each school's mid-year adjustment for increases/(decreases) in WFTE. Each column on the spreadsheet is explained below:

- **Column A – Estimated Actual Total WFTE** – The number in this column reflects the Actual October 2006 WFTE plus the Actual February 2007 WFTE which equals the new estimated actual WFTE.
- **Column B – Original Adjusted Projected WFTE** – The number in this column is the Original Adjusted Projected WFTE which was used for initial budget calculations. Each school's updated Enrollment sheet showing a comparison between the estimated actual UFTE and WFTE and the adjusted projected UFTE and WFTE may be found on the Finance website. Go to the Finance homepage, choose 'Budget Publications' under 'Quick Links,' and choose 'February 2007 Enrollment' under 'Additional Budget Information.'
- **Column C – 91% of Revised FEFP Revenue Based on New Estimated Actual WFTE and Final Conference Report** – The amount in this column reflects the School's New Estimated Actual WFTE (Column A) *times* the actual BSA (\$3,981.61) *times* the actual DCD (0.9592) *times* 91%.
- **Column D – 91% of Original Estimated FEFP Revenue Based on Original WFTE Projections and Governor's Budget** – The amount in this column reflects the School's Original Adjusted Projected WFTE (Column B) *times* the Governor's BSA (\$3,891.90) *times* the Governor's DCD (0.9635) *times* 91%.
- **Column E – FEFP Revenue Increase/(Decrease)** – The amount indicated in this column is the difference between the revenue based on estimated actual WFTE (Column C) and the revenue originally budgeted (Column D).
- **Column F – Mid-Year FEFP Adjustment Increase/(Decrease)** – The number in this column is the FEFP adjustment that was taken after the October FTE.
- **Column G – Final FEFP Adjustment Increase/(Decrease)** – The number in this column is the FEFP adjustment that is due after subtracting the Mid-Year Adjustment (Column F) from the Total Revenue Increase/(Decrease) (Column E).

- **Column H – Schools with Increases Will Receive 100% of Funds Due** – Schools receiving an increase in FEFP revenue have been appropriated the entire amount (100%) of this increase. The amount indicated in this column has been added to the appropriate schools' budgets in their discretionary projects – 1010-9890-0987-Cost Center.
- **Column I – Schools with Decreases Will Repay 100% of Funds Due** – Schools receiving a decrease in FEFP revenue will be responsible for repaying the entire amount (100%) indicated in this column.
- **Column J – Amount Taken From Offset-Decentralized FTE Reserves – Project 3004** – Schools receiving a decrease in FEFP revenue will notice a reduction in their Offset-Decentralized FTE Reserves – Project 3004 for the amount indicated in this column.
- **Column K – Amount Taken From Discretionary Reserves** – If a school did not have enough funds in Offset-Decentralized FTE Reserves – Project 3004 to repay its FEFP revenue decrease, the school's discretionary reserves have been reduced by the amount indicated in this column.
- **Column L – Amount to be Deducted from Other Object Codes in Discretionary** – If a school did not have enough funds in Offset-Decentralized FTE Reserves – Project 3004 and discretionary reserves to repay its FEFP revenue decrease, it will notice a negative budget in discretionary reserves in the amount indicated in this column. This deficit should be covered in a timely manner.

Please see the attached Final Adjustment – School Example for further clarification.

This is the final FTE adjustment for your school for Fiscal Year 2006-2007. Should you have any questions or need additional information regarding the calculation or budget issues, please e-mail or call Debbie Bruce at 833-5827.

cc: Superintendent
Executive Staff Members

Attachments

**School District of Okaloosa County
Final Adjustment - School Example
Fiscal Year 2006-2007**

EXAMPLE

School: Edwins Elementary

	<u>WFTE</u>	<u>FEFP Revenue</u>	<u>Reference Column</u>
1. New Estimated Actual WFTE (Actual October <i>plus</i> Estimated February)	448.01		A
2. Revised Revenue - New WFTE <i>times</i> actual BSA <i>times</i> actual BSA (448.01 <i>times</i> BSA \$3,981.61 <i>times</i> DCD 0.9592 <i>times</i> 91%)		\$ 1,557,030	C
3. Original Adjusted Projected WFTE	425.50		B
4. Original Estimated Revenue - Original WFTE <i>times</i> Governor's BSA <i>times</i> Governor's DCD (425.50 <i>times</i> BSA \$3,891.90 <i>times</i> DCD 0.9635 <i>times</i> 91%)		<u>1,451,959</u>	D
5. Increase in FEFP Revenue (\$1,557,030 <i>minus</i> \$1,451,959 <i>equals</i> \$105,071)		105,071	E
6. Mid-Year (October 2006) FEFP Adjustment - Increase		<u>48,904</u>	F
6. Final FEFP Adjustment - Remaining Increase Due to School (\$105,071 <i>minus</i> \$48,904 <i>equals</i> \$56,167)		<u><u>\$ 56,167</u></u>	F

SCHOOL DISTRICT OF OKALOOSA COUNTY
 FINAL ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
 FISCAL YEAR 2006-2007
 MARCH 30, 2007

COST CENTER NUMBER	SCHOOL/CENTER NAME	A Estimated Actual Total WFTF After Feb FTE	B Original Adjusted Projected WFTF Per Budget Book	C 91% of Revised FEFP Revenue Based on New Estimated Actual WFTF & Final Conference Report A * BSA * DCD * 91%	D 91% of Original Estimated FEFP Revenue Based on Original WFTF Projections & Governor's Budget B * BSA * DCD * 91%	E FEFP Revenue Increase/ (Decrease) C - D	F Mid-Year FEFP Adjustment Increase/ (Decrease)	G Final FEFP Adjustment Increase/ (Decrease) E - F	H Schools with Increases Will Receive 100% of Funds Due	I Schools with Decreases Will Repay 100% of Funds Due	J Amount Taken From Offset-Decentralized FTE Reserves Project 3004	K Amount Taken From Discretionary Reserves	L Amount to be Deducted from Other Object Codes in Discretionary
DISTRICT SCHOOLS													
31	EDWINS ELEMENTARY	448.01	425.50	\$ 1,557,030	\$ 1,451,959	\$ 105,071	\$ 48,904	\$ 56,167	\$ 56,167	\$ -	\$ -	\$ -	\$ -
41	BAKER SCHOOL	1,422.33	1,419.61	4,943,217	4,844,220	98,997	269	98,728	98,728	-	-	-	-
51	BOB SIKES ELEMENTARY	689.45	652.76	2,396,139	2,227,452	168,687	75,516	93,171	93,171	-	-	-	-
82	MEIGS MIDDLE	747.62	733.27	2,598,305	2,502,181	96,124	72,112	24,012	24,012	-	-	-	-
92	RICHBOURG MIDDLE	715.22	757.86	2,485,701	2,586,091	(100,390)	(74,254)	(26,136)	-	(26,136)	-	26,136	-
111	W.E.COMBS SCHOOL	9.75	28.34	33,885	96,706	(62,821)	(66,887)	4,066	4,066	-	-	-	-
121	RUCKEL MIDDLE	847.53	833.04	2,945,536	2,842,632	102,904	49,784	53,120	53,120	-	-	-	-
131	DESTIN ELEMENTARY	889.42	860.17	3,091,122	2,935,209	155,913	78,426	77,487	77,487	-	-	-	-
151	EDGE ELEMENTARY	510.20	516.69	1,773,167	1,763,132	10,035	7,816	2,219	2,219	-	-	-	-
161	CHEROKEE ELEMENTARY	391.12	448.85	1,359,312	1,535,050	(175,738)	(159,646)	(16,092)	-	(16,092)	-	16,092	-
201	LAUREL HILL SCHOOL	435.02	502.82	1,511,884	1,715,803	(203,919)	(183,622)	(20,297)	-	(20,297)	-	17,480	2,817
211	NICEVILLE HIGH	2,430.30	2,519.50	8,446,352	8,597,440	(151,088)	(178,370)	27,282	27,282	-	-	-	-
222	NORTHWOOD ELEMENTARY	693.85	624.09	2,411,431	2,129,619	281,812	106,030	175,782	175,782	-	-	-	-
241	SILVER SANDS	679.44	718.05	2,361,350	2,440,008	(78,658)	(137,254)	58,596	58,596	-	-	-	-
251	SOUTHSIDE ELEMENTARY	561.25	597.00	1,950,588	2,037,179	(86,591)	(48,674)	(37,917)	-	(37,917)	-	37,917	-
261	VALPARAISO ELEMENTARY	490.89	526.00	1,706,057	1,794,901	(88,844)	(57,913)	(30,931)	-	(30,931)	-	30,931	-
271	PRYOR MIDDLE	684.01	716.68	2,377,233	2,445,570	(68,337)	(53,566)	(14,771)	-	(14,771)	-	14,771	-
281	WRIGHT ELEMENTARY	591.68	598.30	2,056,346	2,041,615	14,731	26,185	(11,454)	-	(11,454)	6,123	5,331	-
431	SHALIMAR ELEMENTARY	499.49	536.21	1,735,945	1,829,741	(93,796)	(78,886)	(14,910)	-	(14,910)	-	14,910	-
441	OAK HILL ELEMENTARY	498.68	578.81	1,733,130	1,975,108	(241,978)	(166,352)	(75,626)	-	(75,626)	-	75,626	-
541	ELLIOTT PT. ELEMENTARY	631.82	632.47	2,195,850	2,158,215	37,635	33,310	4,325	4,325	-	-	-	-
551	OCEAN CITY ELEMENTARY	476.18	523.45	1,654,933	1,786,200	(131,267)	(131,788)	521	521	-	-	-	-
561	MARY ESTHER ELEMENTARY	554.52	582.26	1,927,199	1,986,880	(59,681)	(78,414)	18,733	18,733	-	-	-	-
571	PLEW ELEMENTARY	620.47	622.70	2,156,404	2,124,876	31,528	16,112	15,416	15,416	-	-	-	-
581	CHOCTAWHATCHEE HIGH	1,908.17	1,988.84	6,631,722	6,785,955	(154,233)	(107,662)	(46,571)	-	(46,571)	-	5,284	41,287
601	CRESTVIEW HIGH	1,857.30	1,996.71	6,454,927	6,813,492	(358,565)	(272,861)	(85,704)	-	(85,704)	-	17,140	68,564
621	KENWOOD ELEMENTARY	575.59	531.61	2,000,426	1,814,044	186,382	84,259	102,123	102,123	-	-	-	-
631	FLOROSA ELEMENTARY	645.26	640.83	2,242,560	2,186,742	55,818	27,370	28,448	28,448	-	-	-	-
641	FT. WALTON BEACH HIGH	2,011.77	2,138.16	6,991,778	7,296,171	(304,393)	(300,223)	(4,170)	-	(4,170)	-	4,170	-
651	BRUNER MIDDLE	963.78	996.06	3,349,556	3,398,915	(49,359)	(70,525)	21,166	21,166	-	-	-	-
671	LEWIS MIDDLE	533.51	615.32	1,854,180	2,099,693	(245,513)	(250,553)	5,040	5,040	-	-	-	-
681	LONGWOOD ELEMENTARY	454.81	439.09	1,580,663	1,498,333	82,330	47,404	34,926	34,926	-	-	-	-
701	OKALOOSA APPLIED TECHNOLOGY CENTER	250.05	297.70	869,033	1,015,859	(146,826)	(182,276)	35,450	35,450	-	-	-	-
731	WALKER ELEMENTARY	748.93	691.38	2,602,858	2,359,237	243,621	121,811	121,810	121,810	-	-	-	-
741	BLUEWATER ELEMENTARY	687.41	653.18	2,389,049	2,228,885	160,164	67,918	92,246	92,246	-	-	-	-
751	ANTIOCH ELEMENTARY	898.34	841.04	3,122,123	2,869,931	252,192	126,704	125,488	125,488	-	-	-	-
761	DAVIDSON MIDDLE	936.43	963.51	3,254,502	3,287,843	(33,341)	(49,640)	16,299	16,299	-	-	-	-
771	DESTIN MIDDLE	598.85	616.91	2,081,265	2,105,119	(23,854)	(2,272)	(21,582)	-	(21,582)	21,582	-	-
DISTRICT SCHOOLS		29,588.45	30,362.57	102,832,758	103,608,006	(775,248)	(1,661,708)	886,460	1,292,621	(406,161)	27,705	265,788	112,668

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OTHER REGULAR DISTRICT OPERATED PROGRAMS													
582	CHOCTAW ACADEMY	70.51	67.19	245,053	229,276	15,777	7,472	8,305	8,305	-	-	-	-
602	CRESTVIEW VOCATIONAL	203.92	191.75	708,711	654,320	54,391	25,667	28,724	28,724	-	-	-	-
604	NORTH OKALOOSA INSTITUTE	46.45	44.69	161,434	152,498	8,936	(31,970)	40,906	40,906	-	-	-	-
642	FWB SUCCESS ACADEMY	68.64	72.75	238,554	248,249	(9,695)	(10,008)	313	313	-	-	-	-
781	EMERALD COAST CAREER INSTITUTE - SOUTH	38.82	109.05	134,916	372,118	(237,202)	(268,481)	31,279	31,279	-	-	-	-
791	EMERALD COAST CAREER INSTITUTE - NORTH	32.18	52.60	111,840	179,490	(67,650)	(91,596)	23,946	23,946	-	-	-	-
9816	GULF COAST RESIDENTIAL CARE	-	-	-	-	-	-	-	-	-	-	-	-
9818	NORTHWEST FLORIDA BALLET	85.17	91.54	296,003	312,367	(16,364)	(28,320)	11,956	11,956	-	-	-	-
9819	ADJUDICATED YOUTH FACILITY	29.38	26.72	102,108	91,178	10,930	12,121	(1,191)	-	(1,191)	-	1,191	-
9820	OKALOOSA BLENDED SCHOOL	145.46	150.35	505,537	513,048	(7,511)	763	(8,274)	-	(8,274)	7,356	918	-
DISTRICT OPERATED REGULAR PROGRAMS		720.53	806.64	2,504,156	2,752,544	(248,388)	(384,352)	135,964	145,429	(9,465)	7,356	2,109	-
SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS													
9810	GULF COAST YOUTH ACADEMY	127.87	142.39	444,404	485,886	(41,482)	(2,870)	(38,612)	-	(38,612)	4,819	33,793	-
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	89.20	91.06	310,009	310,729	(720)	4,210	(4,930)	-	(4,930)	707	4,223	-
9812	OKALOOSA YOUTH ACADEMY	136.87	143.24	475,683	488,786	(13,103)	3,736	(16,839)	-	(16,839)	3,999	12,840	-
9813	OKALOOSA REGIONAL DETENTION CENTER	122.09	67.96	424,316	231,904	192,412	105,312	87,100	87,100	-	-	-	-
9814	ADOLESCENT SUBSTANCE ABUSE	55.05	56.35	191,323	192,286	(963)	(94)	(869)	-	(869)	869	-	-
9817	MILTON GIRLS JUVENILE RESIDENTIAL	136.52	148.69	474,467	507,384	(32,917)	8,982	(41,899)	-	(41,899)	-	41,899	-
TOTAL - DISTRICT OPERATED DJJ PROGRAM		667.60	649.69	2,320,202	2,216,975	103,227	119,276	(16,049)	87,100	(103,149)	10,394	92,755	-
TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS		30,976.58	31,818.90	107,657,116	108,577,525	(920,409)	(1,926,784)	1,006,375	\$ 1,525,150	\$ (518,775)	\$ 45,455	\$ 360,652	\$ 112,668

- Notes:
 1. Final Conference Report: BSA - \$3,981.61; DCD - 0.9592
 2. Governor's Budget: BSA - \$3,891.90; DCD - 0.9635