



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

FINANCE TAM: 2008-028
CONTACT: Debbie Bruce, Director
TELEPHONE: 833-5827

TO: All Principals
FROM: Debbie Bruce, Director – Budgeting & Financial Services
DATE: December 6, 2007
SUBJECT: Mid-Year Adjustment for Increases (Decreases) in Weighted FTE

A handwritten signature in blue ink, appearing to read "Debbie Bruce", is written over the "FROM:" line.

The Finance Department has received the FTE numbers for the October 2007 Survey. As a result, Finance has recalculated each school's estimated actual UFTE and WFTE based on the October 2007 actual FTE *PLUS* the estimated February 2008 FTE using DOE's February FTE factors. 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 After October FTE** – The number in this column reflects the Actual October 2007 WFTE *Plus* Estimated February 2008 WFTE which equals the new estimated actual WFTE. February Factors were applied to the actual October 2007 FTE to obtain the February estimate.
- **Column B – Adjusted Projected WFTE After Final Conference Adjustment** – As you may recall, on May 30, 2007, each school's adjusted projected WFTE per the Budget Manual was revised according to the new Program Cost Factors in the Final Conference Report. (See TAM 2007-033 for further information.) The WFTE shown in this column will be used as the basis for all future FEFP funding changes due to increases/decreases in WFTE.
- **Column C – Increase/(Decrease) in WFTE** – The amount indicated in this column is the difference between the new 'Estimated Actual Total WFTE After October FTE' (Column A) and the 'Adjusted Projected WFTE After Final Conference Adjustment' (Column B).
- **Column D – 92% of FEFP Revenue for Increase/(Decrease) in WFTE** – Increases and decreases in FEFP revenue were determined by multiplying the 'Increase/(Decrease) in WFTE' (Column C) by the Revised 2nd Calculation Base Student Allocation (\$4,134.95), Final Conference District Cost Differential (0.9566), and 92%.
- **Column E – Schools with Increases Will Receive 50% of Funds Due** – Schools receiving an increase in FEFP revenue have been appropriated 50% 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. Please remember that the increase in WFTE must be maintained through the February 2008 FTE Count in order for the school to receive the remaining funds.
- **Column F – 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 G – 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 H – Amount Taken From Discretionary Reserves for FTE** – 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 I – 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.

Each school's updated enrollment sheet showing a comparison between the 'estimated actual UFTE and WFTE' and the 'revised adjusted projected UFTE and WFTE based on final conference' may be found on the Finance website. Go to the Finance homepage, choose 'Budget Publications' under 'Quick Links,' and choose 'October 2007 Enrollment' under 'Additional Budget Information.'

The District will make another adjustment after it receives the 4th FEFP Calculation in April 2008. This adjustment will reflect the actual February 2008 FTE for your school, will include the effect of any state-wide DOE adjustments or downward prorations, and will be the *final adjustment* for the fiscal year.

Also, now is a good time for you to review your school's utilities and substitute accounts to ensure they are adequately budgeted to cover expenditures through June 2008. You may refer to your school's 'Final Budget Summary Fiscal Year 2006-2007' as a guide. This report shows the total amount expended in each object code and is posted on our website under 'Fiscal Year 2007-2008 Supplemental Budget Information.' Your school's total budget for utilities and substitutes should be at least the total amount expended in fiscal year 2006-2007.

Should you have any questions or need additional information regarding the calculation or budget issues, please contact me at 833-5827.

Attachment

cc: Executive Staff Members

SCHOOL DISTRICT OF OKALOOSA COUNTY
OCTOBER ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
FISCAL YEAR 2007-2008
DECEMBER 3, 2007

COST CENTER NUMBER	SCHOOL/CENTER NAME	A Estimated Actual Total WFTE After Oct FTE	B Adjusted Projected WFTE After Final Conference Adjustment	C Increase/ (Decrease) in WFTE	D 92% of FEFP Revenue for Increase/ (Decrease) in WFTE (Based on Revised 2nd Calculation) C * BSA * DCD * 92%	E Schools with Increases Will Receive 50% of Funds Due	F Schools with Decreases Will Repay 100% of Funds Due	G Amount Taken From Offset-Decentralized FTE Reserves Project 3004	H Amount Taken From Discretionary Reserves for FTE	I Amount to be Deducted from Other Object Codes in Discretionary
DISTRICT SCHOOLS										
31	EDWINS ELEMENTARY	480.82	437.62	43.20	\$ 157,207	\$ 78,604	\$ -	\$ -	\$ -	\$ -
41	BAKER SCHOOL	1,412.26	1,412.10	0.16	582	291	-	-	-	-
51	BOB SIKES ELEMENTARY	705.45	726.86	(21.41)	(77,912)	-	(77,912)	-	(73,677)	(4,235)
82	MEIGS MIDDLE	685.26	652.99	32.27	117,432	58,716	-	-	-	-
92	RICHBOURG MIDDLE	686.99	719.32	(32.33)	(117,651)	-	(117,651)	(8,256)	(26,909)	(82,486)
121	RUCKEL MIDDLE	843.86	798.96	44.90	163,394	81,697	-	-	-	-
131	DESTIN ELEMENTARY	903.04	905.62	(2.58)	(9,389)	-	(9,389)	-	(9,389)	-
151	EDGE ELEMENTARY	488.02	502.30	(14.28)	(51,966)	-	(51,966)	-	(51,966)	-
161	EGLIN ELEMENTARY	677.53	759.45	(81.92)	(298,111)	-	(298,111)	-	(281,537)	(16,574)
201	LAUREL HILL SCHOOL	432.88	437.03	(4.15)	(15,102)	-	(15,102)	(9,715)	(5,387)	-
211	NICEVILLE HIGH	2,222.59	2,308.01	(85.42)	(310,848)	-	(310,848)	(208,048)	(102,800)	-
222	NORTHWOOD ELEMENTARY	705.56	710.35	(4.79)	(17,431)	-	(17,431)	-	(17,431)	-
241	SILVER SANDS	739.28	646.32	92.96	338,286	169,143	-	-	-	-
251	SOUTHSIDE ELEMENTARY	586.03	585.48	0.55	2,001	1,001	-	-	-	-
261	VALPARAISO ELEMENTARY	514.19	491.62	22.57	82,133	41,067	-	-	-	-
271	PRYOR MIDDLE	600.44	618.71	(18.27)	(66,486)	-	(66,486)	(15,269)	(51,217)	-
281	WRIGHT ELEMENTARY	590.57	593.51	(2.94)	(10,699)	-	(10,699)	-	(10,699)	-
431	SHALIMAR ELEMENTARY	462.43	514.11	(51.68)	(188,066)	-	(188,066)	-	(158,794)	(29,272)
541	ELLIOTT PT. ELEMENTARY	596.60	615.42	(18.82)	(68,487)	-	(68,487)	(4,620)	(63,867)	-
551	OCEAN CITY ELEMENTARY	491.82	516.23	(24.41)	(88,829)	-	(88,829)	-	(88,829)	-
561	MARY ESTHER ELEMENTARY	572.81	552.28	20.53	74,710	37,355	-	-	-	-
571	PLEW ELEMENTARY	603.91	612.44	(8.53)	(31,041)	-	(31,041)	-	(31,041)	-
581	CHOCTAWHATCHEE HIGH	1,841.81	1,864.98	(23.17)	(84,317)	-	(84,317)	(84,317)	-	-
601	CRESTVIEW HIGH	2,056.07	2,032.30	23.77	86,500	43,250	-	-	-	-
621	KENWOOD ELEMENTARY	586.71	565.94	20.77	75,583	37,792	-	-	-	-
631	FLOROSA ELEMENTARY	608.83	644.23	(35.40)	(128,823)	-	(128,823)	-	(128,823)	-
641	FT. WALTON BEACH HIGH	2,004.13	1,905.07	99.06	360,485	180,243	-	-	-	-
651	BRUNER MIDDLE	922.37	932.47	(10.10)	(36,754)	-	(36,754)	(10,106)	(26,648)	-
671	LEWIS MIDDLE	603.09	628.10	(25.01)	(91,013)	-	(91,013)	(7,386)	(83,627)	-
681	LONGWOOD ELEMENTARY	432.89	422.02	10.87	39,557	19,779	-	-	-	-
701	OKALOOSA APPLIED TECHNOLOGY CENTER	188.75	235.84	(47.09)	(171,363)	-	(171,363)	(25,724)	(44,321)	(101,318)
731	WALKER ELEMENTARY	775.57	779.73	(4.16)	(15,138)	-	(15,138)	-	(15,138)	-
741	BLUEWATER ELEMENTARY	648.14	649.78	(1.64)	(5,968)	-	(5,968)	-	(5,968)	-
751	ANTIOCH ELEMENTARY	883.11	898.12	(15.01)	(54,622)	-	(54,622)	-	(54,622)	-
761	DAVIDSON MIDDLE	908.04	921.38	(13.34)	(48,545)	-	(48,545)	(13,857)	(34,688)	-
771	DESTIN MIDDLE	574.60	576.53	(1.93)	(7,023)	-	(7,023)	(5,499)	(1,524)	-
DISTRICT SCHOOLS		29,036.45	29,173.22	(136.77)	(497,714)	748,935	(1,995,584)	(392,797)	(1,368,902)	(233,885)

SCHOOL DISTRICT OF OKALOOSA COUNTY
OCTOBER ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
FISCAL YEAR 2007-2008
DECEMBER 3, 2007

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OTHER REGULAR DISTRICT OPERATED PROGRAMS

582	CHOCTAW ACADEMY	61.85	63.26	(1.41)	(5,131)	-	(5,131)	(5,131)	-	-
642	FWB SUCCESS ACADEMY	66.34	63.57	2.77	10,080	5,040	-	-	-	-
9818	NORTHWEST FLORIDA BALLET	106.17	92.15	14.02	51,020	25,510	-	-	-	-
9819	ADJUDICATED YOUTH FACILITY	22.00	25.20	(3.20)	(11,645)	-	(11,645)	(2,150)	(9,495)	-
9820	OKALOOSA BLENDED SCHOOL	136.51	160.07	(23.56)	(85,736)	-	(85,736)	-	(34,003)	(51,733)
DISTRICT OPERATED REGULAR PROGRAMS		392.87	404.25	(11.38)	(41,412)	30,550	(102,512)	(7,281)	(43,498)	(51,733)

SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS

9810	GULF COAST YOUTH ACADEMY	133.51	136.39	(2.88)	(10,480)	-	(10,480)	(10,374)	(106)	-
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	93.15	87.51	5.64	20,524	10,262	-	-	-	-
9812	OKALOOSA YOUTH ACADEMY	136.38	136.88	(0.50)	(1,820)	-	(1,820)	(1,820)	-	-
9813	OKALOOSA REGIONAL DETENTION CENTER	88.50	65.36	23.14	84,208	42,104	-	-	-	-
9814	ADOLESCENT SUBSTANCE ABUSE	58.46	53.62	4.84	17,613	8,807	-	-	-	-
9817	MILTON GIRLS JUVENILE RESIDENTIAL	109.26	141.87	(32.61)	(118,670)	-	(118,670)	(14,101)	(58,907)	(45,662)
TOTAL - DISTRICT OPERATED DJJ PROGRAM		619.26	621.63	(2.37)	(8,625)	61,173	(130,970)	(26,295)	(59,013)	(45,662)

TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS		30,048.58	30,199.10	(150.52)	\$ (547,751)	\$ 840,658	\$ (2,229,066)	\$ (426,373)	\$ (1,471,412)	\$ (331,281)
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Notes:

1. Revised 2nd Calculation: BSA - \$4,134.95; DCD - 0.9566
2. FTE information provided by Information Systems on November 15, 2007
3. WFTE calculated using February 2008 factors.