



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

FINANCE TAM: 2008-038
CONTACT: Julie Perry, Budget Analyst
TELEPHONE: 833-5850

TO: All Principals
FROM: Debbie Bruce, Director – Budgeting & Financial Services
DATE: March 28, 2008
SUBJECT: Final Adjustment for Increases (Decreases) in Weighted FTE

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

The Finance Department has received the FTE numbers for the February 2008 Survey. As a result, Finance has recalculated each school's estimated actual UFTE and WFTE based on the October 2007 actual FTE *PLUS* the February 2008 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 92%. The actual BSA and actual DCD have been taken from the Revised 2nd FEFP Calculation.

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 2007 WFTE plus the Actual February 2008 WFTE which equals the new Estimated Actual WFTE.
- **Column B – Adjusted Projected WFTE** – The number in this column is the Adjusted Projected WFTE After the Final Conference Adjustment. Please refer to your school's Enrollment page showing a comparison between the Estimated Actual UFTE and WFTE and the Adjusted Projected UFTE and WFTE. Go to the Finance homepage, choose 'Budget Publications' under 'Quick Links,' and choose 'February 2008 Enrollment' under 'Supplemental Budget Information.'
- **Column C – Final Increase/(Decrease) in WFTE After February FTE** – The number in this column is the difference between the Estimated Actual Total WFTE (Column A) and the Adjusted Projected WFTE After Final Conference Adjustment (Column B).
- **Column D – 92% of FEFP Revenue for Final Increase/(Decrease) in WFTE** – The amount in this column reflects the school's Final WFTE (Column C) *times* the Revised 2nd FEFP Calculation BSA (\$4,134.95) *times* the Final Conference DCD (.9566) *times* 92%.
- **Column E – Mid-Year FEFP Adjustment Increase/(Decrease)** – The number in this column represents the FEFP adjustment that was taken after October FTE. Please refer to Finance TAM 2008-028.
- **Column F – Final FEFP Adjustment Increase/(Decrease)** – The number in this column is the FEFP adjustment that is due after subtracting the Mid-Year Adjustment (Column E) from the 92% of FEFP Revenue for Final Increase/(Decrease) in WFTE (Column D).

- **Column G – 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 H – 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 I – 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 J – 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.

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

Should you have any questions or need additional information regarding the calculation or budget issues, please e-mail or call Julie Perry at 833-5850.

cc: Superintendent
Executive Staff Members

Attachments

SCHOOL DISTRICT OF OKALOOSA COUNTY
FINAL ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE AFTER FEBRUARY FTE
FISCAL YEAR 2007-2008
MARCH 25, 2008

COST CENTER NUMBER	SCHOOL/CENTER NAME	A Estimated Actual Total WFTE After Feb FTE	B Adjusted Projected WFTE After Final Conference Adjustment	C Final Increase/ (Decrease) in WFTE	D Revenue for Final Increase/(Decrease) in WFTE (Based on Revised 2nd Calculation) C * BSA * DCD * 92%	E Mid-Year FEFP Adjustment Increase/ (Decrease) TAM 2008-028	F Final FEFP Adjustment Increase/ (Decrease) F = (D - E)	G Schools with Increases Will Receive 100% of Funds Due	H Schools with Decreases Will Repay 100% of Funds Due	I Amount Taken From Offset-Decentralized FTE Reserves Project 3004	J Amount Taken From Discretionary Reserves
DISTRICT SCHOOLS											
31	EDWINS ELEMENTARY	476.57	437.62	38.95	\$ 141,741	\$ 78,604	\$ 63,137	\$ 63,137	\$ -	\$ -	\$ -
41	BAKER SCHOOL	1,410.48	1,412.10	(1.62)	(5,895)	291	(6,186)	-	(6,186)	(6,186)	-
51	BOB SIKES ELEMENTARY	727.65	726.86	0.79	2,875	(77,912)	80,787	80,787	-	-	-
82	MEIGS MIDDLE	679.83	652.99	26.84	97,672	58,716	38,956	38,956	-	-	-
92	RICHBOURG MIDDLE	693.14	719.32	(26.18)	(95,270)	(117,651)	22,381	22,381	-	-	-
111	W E COMBS	20.72	N/A	N/A							
121	RUCKEL MIDDLE	852.50	798.96	53.54	194,835	81,697	113,138	113,138	-	-	-
131	DESTIN ELEMENTARY	909.63	905.62	4.01	14,593	(9,389)	23,982	23,982	-	-	-
151	EDGE ELEMENTARY	488.81	502.30	(13.49)	(49,091)	(51,966)	2,875	2,875	-	-	-
161	EGLIN ELEMENTARY	666.45	759.45	(93.00)	(338,432)	(298,111)	(40,321)	-	(40,321)	-	(40,321)
201	LAUREL HILL SCHOOL	432.90	437.03	(4.13)	(15,029)	(15,102)	73	73	-	-	-
211	NICEVILLE HIGH	2,244.50	2,308.01	(63.51)	(231,116)	(310,848)	79,732	79,732	-	-	-
222	NORTHWOOD ELEMENTARY	706.39	710.35	(3.96)	(14,411)	(17,431)	3,020	3,020	-	-	-
241	SILVER SANDS	746.20	646.32	99.88	363,469	169,143	194,326	194,326	-	-	-
251	SOUTHSIDE ELEMENTARY	595.03	585.48	9.55	34,753	1,001	33,752	33,752	-	-	-
261	VALPARAISO ELEMENTARY	505.31	491.62	13.69	49,819	41,067	8,752	8,752	-	-	-
271	PRYOR MIDDLE	592.37	618.71	(26.34)	(95,853)	(66,486)	(29,367)	-	(29,367)	-	(29,367)
281	WRIGHT ELEMENTARY	591.76	593.51	(1.75)	(6,368)	(10,699)	4,331	4,331	-	-	-
431	SHALIMAR ELEMENTARY	467.30	514.11	(46.81)	(170,344)	(188,066)	17,722	17,722	-	-	-
541	ELLIOTT PT. ELEMENTARY	589.85	615.42	(25.57)	(93,051)	(68,487)	(24,564)	-	(24,564)	-	(24,564)
551	OCEAN CITY ELEMENTARY	480.02	516.23	(36.21)	(131,770)	(88,829)	(42,941)	-	(42,941)	-	(42,941)
561	MARY ESTHER ELEMENTARY	565.64	552.28	13.36	48,618	37,355	11,263	11,263	-	-	-
571	PLEW ELEMENTARY	615.46	612.44	3.02	10,990	(31,041)	42,031	42,031	-	-	-
581	CHOCTAWHATCHEE HIGH	1,833.17	1,864.98	(31.81)	(115,758)	(84,317)	(31,441)	-	(31,441)	(31,441)	-
601	CRESTVIEW HIGH	2,065.88	2,032.30	33.58	122,199	43,250	78,949	78,949	-	-	-
621	KENWOOD ELEMENTARY	586.68	565.94	20.74	75,474	37,792	37,682	37,682	-	-	-
631	FLOROSA ELEMENTARY	610.85	644.23	(33.38)	(121,472)	(128,823)	7,351	7,351	-	-	-
641	FT. WALTON BEACH HIGH	2,009.93	1,905.07	104.86	381,591	180,243	201,348	201,348	-	-	-
651	BRUNER MIDDLE	920.75	932.47	(11.72)	(42,650)	(36,754)	(5,896)	-	(5,896)	-	(5,896)
671	LEWIS MIDDLE	606.72	628.10	(21.38)	(77,803)	(91,013)	13,210	13,210	-	-	-
681	LONGWOOD ELEMENTARY	447.61	422.02	25.59	93,123	19,779	73,344	73,344	-	-	-
701	OKALOOSA APPLIED TECHNOLOGY CENTER	197.66	235.84	(38.18)	(138,939)	(171,363)	32,424	32,424	-	-	-
731	WALKER ELEMENTARY	780.77	779.73	1.04	3,785	(15,138)	18,923	18,923	-	-	-
741	BLUEWATER ELEMENTARY	659.61	649.78	9.83	35,772	(5,968)	41,740	41,740	-	-	-
751	ANTIOCH ELEMENTARY	879.37	898.12	(18.75)	(68,232)	(54,622)	(13,610)	-	(13,610)	-	(13,610)
761	DAVIDSON MIDDLE	906.53	921.38	(14.85)	(54,040)	(48,545)	(5,495)	-	(5,495)	-	(5,495)
771	DESTIN MIDDLE	573.67	576.53	(2.86)	(10,408)	(7,023)	(3,385)	-	(3,385)	-	(3,385)
DISTRICT SCHOOLS		29,137.71	29,173.22	(56.23)	(204,623)	(1,246,646)	1,042,023	1,245,229	(203,206)	(37,627)	(165,579)

SCHOOL DISTRICT OF OKALOOSA COUNTY
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FISCAL YEAR 2007-2008
MARCH 25, 2008

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OTHER REGULAR DISTRICT OPERATED PROGRAMS

582	CHOCTAW ACADEMY	66.09	63.26	2.83	10,299	(5,131)	15,430	15,430	-	-	-
642	FWB SUCCESS ACADEMY	67.17	63.57	3.60	13,101	5,040	8,061	8,061	-	-	-
781	ECCI - SOUTH	70.21	N/A	N/A						-	-
791	ECCI - NORTH	36.79	N/A	N/A						-	-
9818	NORTHWEST FLORIDA BALLET	104.93	92.15	12.78	46,507	25,510	20,997	20,997	-	-	-
9819	ADJUDICATED YOUTH FACILITY	26.65	25.20	1.45	5,277	(11,645)	16,922	16,922	-	-	-
9820	OKALOOSA BLENDED SCHOOL	143.98	160.07	(16.09)	(58,552)	(85,736)	27,184	27,184	-	-	-
DISTRICT OPERATED REGULAR PROGRAMS		515.82	404.25	4.57	16,632	(71,962)	88,594	88,594	-	-	-

SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS

9810	GULF COAST YOUTH ACADEMY	126.48	136.39	(9.91)	(36,063)	(10,480)	(25,583)	-	(25,583)	-	(25,583)
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	84.43	87.51	(3.08)	(11,208)	10,262	(21,470)	-	(21,470)	-	(21,470)
9812	OKALOOSA YOUTH ACADEMY	121.26	136.88	(15.62)	(56,842)	(1,820)	(55,022)	-	(55,022)	(9,148)	(45,874)
9813	OKALOOSA REGIONAL DETENTION CENTER	92.13	65.36	26.77	97,417	42,104	55,313	55,313	-	-	-
9814	ADOLESCENT SUBSTANCE ABUSE	58.62	53.62	5.00	18,195	8,807	9,388	9,388	-	-	-
9817	MILTON GIRLS JUVENILE RESIDENTIAL	105.45	141.87	(36.42)	(132,534)	(118,670)	(13,864)	-	(13,864)	-	(13,864)
TOTAL - DISTRICT OPERATED DJJ PROGRAM		588.37	621.63	(33.26)	(121,035)	(69,797)	(51,238)	64,701	(115,939)	(9,148)	(106,791)

TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS		30,241.90	30,199.10	(84.92)	\$ (309,026)	\$ (1,388,405)	\$ 1,079,379	\$ 1,398,524	\$ (319,145)	\$ (46,775)	\$ (272,370)
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Notes:

1. Revised 2nd Calculation: BSA - \$4,134.95; DCD - 0.9566
2. FTE information provided by Information Systems on March 12, 2008