



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

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FINANCE TAM: 2009-024  
CONTACT: Debbie Bruce, Director  
TELEPHONE: 833-5827

TO: All Principals  
FROM: Debbie Bruce, Director – Budgeting & Financial Services  
DATE: January 16, 2009  
SUBJECT: Mid-Year Adjustment for Increases (Decreases) in Weighted FTE

A handwritten signature in black 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 October 2008 Survey. As a result, Finance has recalculated each school's *estimated actual* UFTE and WFTE based on the October 2008 actual FTE *PLUS* the estimated February 2009 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 2008 WFTE *Plus* Estimated February 2009 WFTE which equals the new estimated actual WFTE. February Factors were applied to the actual October 2008 FTE to obtain the February estimate.
- **Column B – Adjusted Projected WFTE After Final Conference Adjustment** – 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** – Finance compared the new 'Estimated Actual Total WFTE After October FTE' (Column A) to the 'Adjusted Projected WFTE After Final Conference Adjustment' (Column B) to determine each school's increase or decrease in WFTE.
- **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 Special Session Base Student Allocation (\$3,886.14), Final Conference District Cost Differential (0.9542), 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.
- **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 2008 Enrollment' under 'Additional Budget Information.'

The District will make another adjustment after it receives the 4<sup>th</sup> FEFP Calculation in April 2009. This adjustment will reflect the actual February 2009 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.

Should you have any questions or need additional information regarding the calculation or budget issues, please do not hesitate to contact me at 833-5827.

cc: Superintendent  
Executive Staff Members

Attachment

SCHOOL DISTRICT OF OKALOOSA COUNTY  
OCTOBER ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE  
FISCAL YEAR 2008-2009  
JANUARY 16, 2009

COST CENTER NUMBER	SCHOOL/CENTER NAME	A Estimated Actual Total WFTE After October FTE	B Adjusted Projected WFTE After Final Conference Adjustment	C Increase/ (Decrease) in WFTE	D 92% of FEPP Revenue for Increase/ (Decrease) in WFTE (Based on Special Session BSA) 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	I Amount to be Deducted from Other Object Codes in Discretionary
<b>DISTRICT SCHOOLS</b>										
31	EDWINS ELEMENTARY	502.30	484.85	17.45	\$ 59,530	\$ 29,765	\$ -	\$ -	\$ -	\$ -
41	BAKER SCHOOL	1,368.60	1,401.63	(33.03)	(112,682)	-	(112,682)	(74,146)	(4,631)	(33,905)
51	BOB SIKES ELEMENTARY	748.79	706.37	42.42	144,716	72,358	-	-	-	-
82	MEIGS MIDDLE	681.54	643.11	38.43	131,104	65,552	-	-	-	-
92	RICHBOURG MIDDLE	687.01	690.97	(3.96)	(13,509)	-	(13,509)	(13,509)	-	-
121	RUCKEL MIDDLE	911.64	826.40	85.24	290,796	145,398	-	-	-	-
131	DESTIN ELEMENTARY	868.19	845.93	22.26	75,940	37,970	-	-	-	-
151	EDGE ELEMENTARY	542.40	491.81	50.59	172,588	86,294	-	-	-	-
161	EGLIN ELEMENTARY	582.77	673.03	(90.26)	(307,922)	-	(307,922)	(35,119)	(272,803)	-
201	LAUREL HILL SCHOOL	436.07	419.34	16.73	57,074	28,537	-	-	-	-
211	NICEVILLE HIGH	2,137.12	2,142.08	(4.96)	(16,921)	-	(16,921)	(16,921)	-	-
222	NORTHWOOD ELEMENTARY	731.37	715.42	15.95	54,413	27,207	-	-	-	-
241	SILVER SANDS	719.16	687.50	31.66	108,008	54,004	-	-	-	-
251	SOUTHSIDE ELEMENTARY	598.94	590.06	8.88	30,294	15,147	-	-	-	-
261	VALPARAISO ELEMENTARY	508.26	515.31	(7.05)	(24,051)	-	(24,051)	(24,051)	-	-
271	PRYOR MIDDLE	601.98	577.66	24.32	82,967	41,484	-	-	-	-
281	WRIGHT ELEMENTARY	690.13	643.15	46.98	160,272	80,136	-	-	-	-
431	SHALIMAR ELEMENTARY	584.44	557.92	26.52	90,473	45,237	-	-	-	-
541	ELLIOTT PT. ELEMENTARY	608.97	587.71	21.26	72,528	36,264	-	-	-	-
561	MARY ESTHER ELEMENTARY	574.42	590.38	(15.96)	(54,447)	-	(54,447)	(31,060)	(23,387)	-
571	PLEW ELEMENTARY	617.62	587.62	30.00	102,345	51,173	-	-	-	-
581	CHOCTAWHATCHEE HIGH	1,767.17	1,883.49	(116.32)	(396,826)	-	(396,826)	(101,487)	(241,381)	(53,958)
601	CRESTVIEW HIGH	2,021.98	2,040.57	(18.59)	(63,420)	-	(63,420)	(63,420)	-	-
621	KENWOOD ELEMENTARY	625.51	597.67	27.84	94,976	47,488	-	-	-	-
631	FLOROSA ELEMENTARY	651.24	605.78	45.46	155,087	77,544	-	-	-	-
641	FT. WALTON BEACH HIGH	1,941.71	1,984.80	(43.09)	(147,001)	-	(147,001)	(106,509)	(33,403)	(7,089)
651	BRUNER MIDDLE	870.26	914.55	(44.29)	(151,095)	-	(151,095)	(48,591)	(71,445)	(31,059)
671	LEWIS MIDDLE	529.10	590.24	(61.14)	(208,580)	-	(208,580)	(31,240)	(95,043)	(82,297)
681	LONGWOOD ELEMENTARY	573.27	604.70	(31.43)	(107,223)	-	(107,223)	(31,986)	(75,237)	-
701	OKALOOSA APPLIED TECHNOLOGY CENTER	208.81	211.26	(2.45)	(8,358)	-	(8,358)	(8,358)	-	-
731	WALKER ELEMENTARY	774.64	788.90	(14.26)	(48,648)	-	(48,648)	(41,320)	(7,328)	-
741	BLUEWATER ELEMENTARY	635.27	620.56	14.71	50,183	25,092	-	-	-	-
751	ANTIOCH ELEMENTARY	860.86	877.59	(16.73)	(57,074)	-	(57,074)	(45,962)	(11,112)	-
761	DAVIDSON MIDDLE	908.10	864.62	43.48	148,333	74,167	-	-	-	-
771	DESTIN MIDDLE	639.59	606.14	33.45	114,115	57,058	-	-	-	-
	<b>DISTRICT SCHOOLS</b>	<b>28,709.23</b>	<b>28,569.12</b>	<b>140.11</b>	<b>477,985</b>	<b>1,097,875</b>	<b>(1,717,757)</b>	<b>(673,679)</b>	<b>(835,769)</b>	<b>(208,309)</b>

SCHOOL DISTRICT OF OKALOOSA COUNTY  
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<b>OTHER REGULAR DISTRICT OPERATED PROGRAMS</b>										
9818	NORTHWEST FLORIDA BALLET	113.69	112.37	1.32	4,503	2,252	-	-	-	-
9819	ADJUDICATED YOUTH FACILITY	15.46	21.87	(6.41)	(21,867)	-	(21,867)	(1,176)	(20,691)	-
9820	OKALOOSA BLENDED SCHOOL	61.52	136.11	(74.59)	(254,464)	-	(254,464)	(7,102)	(99,847)	(147,515)
<b>DISTRICT OPERATED REGULAR PROGRAMS</b>		<b>190.67</b>	<b>270.35</b>	<b>(79.68)</b>	<b>(271,828)</b>	<b>2,252</b>	<b>(276,331)</b>	<b>(8,278)</b>	<b>(120,538)</b>	<b>(147,515)</b>
<b>SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS</b>										
9810	GULF COAST YOUTH ACADEMY	140.40	133.58	6.82	23,267	11,634	-	-	-	-
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	65.47	89.01	(23.54)	(80,307)	-	(80,307)	(4,852)	(75,455)	-
9812	OKALOOSA YOUTH ACADEMY	131.11	135.97	(4.86)	(16,580)	-	(16,580)	(7,446)	(9,134)	-
9813	OKALOOSA REGIONAL DETENTION CENTER	47.90	83.14	(35.24)	(120,221)	-	(120,221)	(4,528)	(115,693)	-
9814	ADOLESCENT SUBSTANCE ABUSE	48.75	58.36	(9.61)	(32,784)	-	(32,784)	(3,188)	(29,596)	-
9817	MILTON GIRLS JUVENILE RESIDENTIAL	73.76	109.14	(35.38)	(120,699)	-	(120,699)	(5,968)	(26,884)	(87,847)
<b>TOTAL - DISTRICT OPERATED DJJ PROGRAM</b>		<b>507.39</b>	<b>609.20</b>	<b>(101.81)</b>	<b>(347,324)</b>	<b>11,634</b>	<b>(370,591)</b>	<b>(25,982)</b>	<b>(256,762)</b>	<b>(87,847)</b>
<b>TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS</b>		<b>29,407.29</b>	<b>29,448.67</b>	<b>(41.38)</b>	<b>\$ (141,167)</b>	<b>\$ 1,111,760</b>	<b>\$ (2,364,679)</b>	<b>\$ (707,939)</b>	<b>\$ (1,213,069)</b>	<b>\$ (443,671)</b>

- Notes:**  
1. Special Session: BSA - \$3,886.14; DCD - 0.9542  
2. FTE information provided by Information Systems on November 15, 2008  
3. WFTE calculated using February 2009 factors.