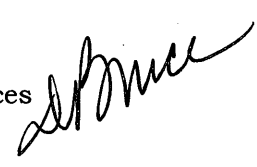




**SCHOOL DISTRICT OF OKALOOSA COUNTY  
TECHNICAL ASSISTANCE MEMORANDUM  
FINANCE**

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FINANCE TAM: 2009-033  
CONTACT: Julie Perry, Budget Analyst  
TELEPHONE: 833-5850

TO: All Principals  
FROM: Debbie Bruce, Director – Budgeting & Financial Services   
DATE: April 20, 2009  
SUBJECT: Final Adjustment for Increases (Decreases) in Weighted FTE

The Finance Department has received the FTE numbers for the February 2009 Survey. As a result, Finance has recalculated each school's estimated actual UFTE and WFTE based on the October 2008 actual FTE *PLUS* the February 2009 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 3<sup>rd</sup> 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 2008 WFTE plus the Actual February 2009 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 2009 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 3<sup>rd</sup> FEFP Calculation BSA (\$3,886.14) *times* the Final Conference DCD (0.9542) *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 2009-024.
- **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.
- **Column K – Balance of Discretionary Reserves After FTE Adjustment** – If a school received a decrease in FEFP revenue, the balance of the school's discretionary reserves (as of March 26, 2009), less the FTE adjustment is indicated in this column. Deficits in reserves should be cleared as soon as possible.

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.

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cc: Superintendent  
Executive Staff Members  
Budget Bookkeepers

Attachments

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**FINAL ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE PER FEBRUARY FTE SURVEY**  
**FISCAL YEAR 2008-2009**  
**MARCH 26, 2009**

| Cost Center Name        | School/Center Name                 | A<br>Estimated Actual Total WFTE After February FTE | B<br>Adjusted Projected WFTE After Final Conference Adjustment | C<br>Final Increase/ (Decrease) in WFTE | D<br>92% of FEFP Revenue for Increase/ (Decrease) in WFTE (Based on Revised 3rd FEFP) C * BSA * DCD * 92% | E<br>Mid-Year Adjustment to Revenue TAM 2009-024 | F<br>Final Adjustment to Revenue F = (D - E) | G<br>Schools with Increases Will Receive 100% of Funds Due | H<br>Schools with Decreases Will Repay 100% of Funds Due | I<br>Amount Taken From Offset- Decentralized FTE Reserves Project 3004 | J<br>Amount Taken From Discretionary Reserves for FTE | K<br>Balance of Discretionary Reserves After FTE Adjustment |
|-------------------------|------------------------------------|---|--|---|---|--|--|--|--|--|---|---|
| <b>DISTRICT SCHOOLS</b> |                                    |   |  |   |   |  |  |  |  |  |   |   |
| 31                      | EDWINS ELEMENTARY                  | 497.11  | 484.85   | 12.26                                   | \$ 41,825   | \$ 29,765  | \$ 12,060                                    | \$ 12,060  | \$ -   | \$ -   | \$ -  | \$ -  |
| 41                      | BAKER SCHOOL                       | 1,370.55  | 1,401.63   | (31.08)                                 | (106,029)   | (112,682)  | 6,653  | 6,653  | -  | -  | -   | -   |
| 51                      | BOB SIKES ELEMENTARY               | 743.50  | 706.37   | 37.13                                   | 126,669   | 72,358   | 54,311                                       | 54,311   | -  | -  | -   | -   |
| 82                      | MEIGS MIDDLE                       | 676.10  | 643.11   | 32.99                                   | 112,545   | 65,552   | 46,993                                       | 46,993   | -  | -  | -   | -   |
| 92                      | RICHBOURG MIDDLE                   | 683.09  | 690.97   | (7.88)                                  | (26,882)  | (13,509)   | (13,373)                                     | -  | (13,373)   | (13,373)   | -   | 52,752  |
| 121                     | RUCKEL MIDDLE                      | 903.61  | 826.40   | 77.21                                   | 263,402   | 145,398  | 118,004                                      | 118,004  | -  | -  | -   | -   |
| 131                     | DESTIN ELEMENTARY                  | 860.27  | 845.93   | 14.34                                   | 48,921  | 37,970   | 10,951                                       | 10,951   | -  | -  | -   | -   |
| 151                     | EDGE ELEMENTARY                    | 535.13  | 491.81   | 43.32                                   | 147,786   | 86,294   | 61,492                                       | 61,492   | -  | -  | -   | -   |
| 161                     | EGLIN ELEMENTARY                   | 567.64  | 673.03   | (105.39)                                | (359,538)   | (307,922)  | (51,616)                                     | -  | (51,616)   | -  | (51,616)  | 51,991  |
| 201                     | LAUREL HILL SCHOOL                 | 435.75  | 419.34   | 16.41                                   | 55,983  | 28,537   | 27,446                                       | 27,446   | -  | -  | -   | -   |
| 211                     | NICEVILLE HIGH                     | 2,148.89  | 2,142.08   | 6.81                                    | 23,233  | (16,921)   | 40,154                                       | 40,154   | -  | -  | -   | -   |
| 222                     | NORTHWOOD ELEMENTARY               | 729.49  | 715.42   | 14.07                                   | 48,000  | 27,207   | 20,793                                       | 20,793   | -  | -  | -   | -   |
| 241                     | SILVER SANDS                       | 719.54  | 687.50   | 32.04                                   | 109,304   | 54,004   | 55,300                                       | 55,300   | -  | -  | -   | -   |
| 251                     | SOUTHSIDE ELEMENTARY               | 606.86  | 590.06   | 16.80                                   | 57,313  | 15,147   | 42,166                                       | 42,166   | -  | -  | -   | -   |
| 261                     | VALPARAISO ELEMENTARY              | 512.15  | 515.31   | (3.16)                                  | (10,781)  | (24,051)   | 13,270                                       | 13,270   | -  | -  | -   | -   |
| 271                     | PRYOR MIDDLE                       | 593.77  | 577.66   | 16.11                                   | 54,959  | 41,484   | 13,475                                       | 13,475   | -  | -  | -   | -   |
| 281                     | WRIGHT ELEMENTARY                  | 691.34  | 643.15   | 48.19                                   | 164,400   | 80,136   | 84,264                                       | 84,264   | -  | -  | -   | -   |
| 431                     | SHALIMAR ELEMENTARY                | 597.11  | 557.92   | 39.19                                   | 133,697   | 45,237   | 88,460                                       | 88,460   | -  | -  | -   | -   |
| 541                     | ELLIOTT PT. ELEMENTARY             | 603.52  | 587.71   | 15.81                                   | 53,936  | 36,264   | 17,672                                       | 17,672   | -  | -  | -   | -   |
| 561                     | MARY ESTHER ELEMENTARY             | 581.15  | 590.38   | (9.23)                                  | (31,488)  | (54,447)   | 22,959                                       | 22,959   | -  | -  | -   | -   |
| 571                     | PLEW ELEMENTARY                    | 623.09  | 587.62   | 35.47                                   | 121,006   | 51,173   | 69,833                                       | 69,833   | -  | -  | -   | -   |
| 581                     | CHOCTAWHATCHEE HIGH                | 1,758.17  | 1,883.49   | (125.32)                                | (427,530)   | (396,826)  | (30,704)                                     | -  | (30,704)   | -  | (30,704)  | (18,834)  |
| 601                     | CRESTVIEW HIGH                     | 2,012.59  | 2,040.57   | (27.98)                                 | (95,454)  | (63,420)   | (32,034)                                     | -  | (32,034)   | (32,034)   | -   | (12,391)  |
| 621                     | KENWOOD ELEMENTARY                 | 622.87  | 597.67   | 25.20                                   | 85,970  | 47,488   | 38,482                                       | 38,482   | -  | -  | -   | -   |
| 631                     | FLOROSA ELEMENTARY                 | 628.70  | 605.78   | 22.92                                   | 78,192  | 77,544   | 648  | 648  | -  | -  | -   | -   |
| 641                     | FT. WALTON BEACH HIGH              | 1,939.76  | 1,984.80   | (45.04)                                 | (153,654)   | (147,001)  | (6,653)                                      | -  | (6,653)  | -  | (6,653)   | (6,653)   |
| 651                     | BRUNER MIDDLE                      | 860.12  | 914.55   | (54.43)                                 | (185,688)   | (151,095)  | (34,593)                                     | -  | (34,593)   | -  | (34,593)  | (30,261)  |
| 671                     | LEWIS MIDDLE                       | 524.42  | 590.24   | (65.82)                                 | (224,545)   | (208,580)  | (15,965)                                     | -  | (15,965)   | -  | (15,965)  | 5,587   |
| 681                     | LONGWOOD ELEMENTARY                | 572.38  | 604.70   | (32.32)                                 | (110,260)   | (107,223)  | (3,037)                                      | -  | (3,037)  | -  | (3,037)   | 230,693   |
| 701                     | OKALOOSA APPLIED TECHNOLOGY CENTER | 208.91  | 211.26   | (2.35)                                  | (8,017)   | (8,358)  | 341  | 341  | -  | -  | -   | -   |
| 731                     | WALKER ELEMENTARY                  | 777.10  | 788.90   | (11.80)                                 | (40,256)  | (48,648)   | 8,392  | 8,392  | -  | -  | -   | -   |
| 741                     | BLUEWATER ELEMENTARY               | 636.53  | 620.56   | 15.97                                   | 54,481  | 25,092   | 29,389                                       | 29,389   | -  | -  | -   | -   |
| 751                     | ANTIOCH ELEMENTARY                 | 872.23  | 877.59   | (5.36)                                  | (18,286)  | (57,074)   | 38,788                                       | 38,788   | -  | -  | -   | -   |
| 761                     | DAVIDSON MIDDLE                    | 916.08  | 864.62   | 51.46                                   | 175,556   | 74,167   | 101,389                                      | 101,389  | -  | -  | -   | -   |
| 771                     | DESTIN MIDDLE                      | 635.78  | 606.14   | 29.64                                   | 101,117   | 57,058   | 44,059                                       | 44,059   | -  | -  | -   | -   |
|                         | <b>DISTRICT SCHOOLS</b>            | <b>28,645.30</b>                                    | <b>28,569.12</b>   | <b>76.18</b>                            | <b>259,887</b>  | <b>(619,882)</b>                                 | <b>879,769</b>                               | <b>1,067,744</b>   | <b>(187,975)</b>   | <b>(45,407)</b>  | <b>(142,568)</b>                                      | <b>272,884</b>  |

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**FINAL ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE PER FEBRUARY FTE SURVEY**  
**FISCAL YEAR 2008-2009**  
**MARCH 26, 2009**

| Cost Center Name | School/Center Name | A<br>Estimated Actual Total WFTE After February FTE | B<br>Adjusted Projected WFTE After Final Conference Adjustment | C<br>Final Increase/ (Decrease) in WFTE | D<br>92% of FEFP Revenue for Increase/ (Decrease) in WFTE (Based on Revised 3rd FEFP)<br>C * BSA * DCD * 92% | E<br>Mid-Year Adjustment to Revenue TAM 2009-024 | F<br>Final Adjustment to Revenue F = (D - E) | G<br>Schools with Increases Will Receive 100% of Funds Due | H<br>Schools with Decreases Will Repay 100% of Funds Due | I<br>Amount Taken From Offset-Decentralized FTE Reserves Project 3004 | J<br>Amount Taken From Discretionary Reserves for FTE | K<br>Balance of Discretionary Reserves After FTE Adjustment |
|------------------|--------------------|---|--|---|--|--|--|--|--|---|---|---|
|------------------|--------------------|---|--|---|--|--|--|--|--|---|---|---|

**OTHER REGULAR DISTRICT OPERATED PROGRAMS**

|   |                            |               |               |                |                  |                  |            |              |                |          |                |                 |
|---|----------------------------|---------------|---------------|----------------|------------------|------------------|------------|--------------|----------------|----------|----------------|-----------------|
| 9818                                      | NORTHWEST FLORIDA BALLET   | 113.97        | 112.37        | 1.60           | 5,458            | 2,252            | 3,206      | 3,206        | -              | -        | -              | -               |
| 9819                                      | ADJUDICATED YOUTH FACILITY | 16.30         | 21.87         | (5.57)         | (19,002)         | (21,867)         | 2,865      | 2,865        | -              | -        | -              | -               |
| 9820                                      | OKALOOSA BLENDED SCHOOL    | 59.74         | 136.11        | (76.37)        | (260,537)        | (254,464)        | (6,073)    | -            | (6,073)        | -        | (6,073)        | (40,318)        |
| <b>DISTRICT OPERATED REGULAR PROGRAMS</b> |                            | <b>190.01</b> | <b>270.35</b> | <b>(80.34)</b> | <b>(274,081)</b> | <b>(274,079)</b> | <b>(2)</b> | <b>6,071</b> | <b>(6,073)</b> | <b>-</b> | <b>(6,073)</b> | <b>(40,318)</b> |

**SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS**

|  |                                    |               |               |                 |                  |                  |              |               |                 |          |                 |               |
|--|------------------------------------|---------------|---------------|-----------------|------------------|------------------|--------------|---------------|-----------------|----------|-----------------|---------------|
| 9810   | GULF COAST YOUTH ACADEMY           | 135.31        | 133.58        | 1.73            | 5,902            | 11,634           | (5,732)      | -             | (5,732)         | -        | (5,732)         | 97,359        |
| 9811   | OKALOOSA YOUTH DEVELOPMENT CENTER  | 65.82         | 89.01         | (23.19)         | (79,113)         | (80,307)         | 1,194        | 1,194         | -               | -        | -               | -             |
| 9812   | OKALOOSA YOUTH ACADEMY             | 133.73        | 135.97        | (2.24)          | (7,642)          | (16,580)         | 8,938        | 8,938         | -               | -        | -               | -             |
| 9813   | OKALOOSA REGIONAL DETENTION CENTER | 41.08         | 83.14         | (42.06)         | (143,488)        | (120,221)        | (23,267)     | -             | (23,267)        | -        | (23,267)        | 1,056         |
| 9814   | ADOLESCENT SUBSTANCE ABUSE         | 49.88         | 58.36         | (8.48)          | (28,929)         | (32,784)         | 3,855        | 3,855         | -               | -        | -               | -             |
| 9817   | MILTON GIRLS JUVENILE RESIDENTIAL  | 80.06         | 109.14        | (29.08)         | (99,206)         | (120,699)        | 21,493       | 21,493        | -               | -        | -               | -             |
| <b>TOTAL - DISTRICT OPERATED DJJ PROGRAM</b> |                                    | <b>505.88</b> | <b>609.20</b> | <b>(103.32)</b> | <b>(352,476)</b> | <b>(358,957)</b> | <b>6,481</b> | <b>35,480</b> | <b>(28,999)</b> | <b>-</b> | <b>(28,999)</b> | <b>98,416</b> |

|   |  |                  |                  |                 |                    |                      |                   |                     |                    |                   |                    |                   |
|---|--|------------------|------------------|-----------------|--------------------|----------------------|-------------------|---------------------|--------------------|-------------------|--------------------|-------------------|
| <b>TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS</b> |  | <b>29,341.19</b> | <b>29,448.67</b> | <b>(107.48)</b> | <b>\$(366,670)</b> | <b>\$(1,252,918)</b> | <b>\$ 886,248</b> | <b>\$ 1,109,295</b> | <b>\$(223,047)</b> | <b>\$(45,407)</b> | <b>\$(177,640)</b> | <b>\$ 330,982</b> |
|---|--|------------------|------------------|-----------------|--------------------|----------------------|-------------------|---------------------|--------------------|-------------------|--------------------|-------------------|

**Notes:**

1. Revised 3rd FEFP: BSA - \$3,886.14; DCD - 0.9542
2. FTE information provided by Information Systems on March 18, 2009
3. Discretionary reserve balances based on a report run March 26, 2009