



OKALOOSA COUNTY SCHOOL DISTRICT TECHNICAL ASSISTANCE MEMORANDUM FINANCE

FINANCE TAM: 2009-042

CONTACT: Julie Perry, Budget Analyst
Budgeting and Financial Services

TELEPHONE: 833-5850

TO: School Principals

FROM: Rita R. Scallan, Chief Financial Officer

DATE: May 21, 2009

A handwritten signature in blue ink, reading "Rita R. Scallan".

SUBJECT: Final Conference Revisions – Fiscal Year 2009-2010 Budget

The District has received the Final Conference Report for fiscal year 2009-2010. Each school's budget has been adjusted according to the attached spreadsheet. In addition, the School Budget Manual pages have been revised and posted to the Finance website.

Attached is a special Excel budget packet which allows your school to budget the increases/(decreases) in revenue. The budget packet consists of the following:

- Special Revenue Sheet
 - o The "Special Revenue Sheet" compares your original fiscal year 2009-2010 revenues to your revised fiscal year 2009-2010 revenues and reflects any increases/(decreases). The increases/(decreases) are linked to the "Salary Menu – Revenue Changes Only" in the packet.
- Salary Menu – Revenue Changes Only
 - o Please use the "Salary Menu – Revenue Changes Only" to indicate any additional positions you would like to purchase.
 - o Lottery – Discretionary (Project 3101) – If you purchased a position in Project 3101, the position has been entered as a negative number in Project 3101 and a positive number in Discretionary. You do not need to do anything with the remaining deficit in Project 3101.
 - o Class Size Reduction (Project 4125) and CSR – Equalization (Project 5126) – Funds must be used to purchase core teachers. Any residual funds remaining will be automatically budgeted to substitutes (object 0750).
- Budget Detail Sheets
 - o Please make sure all of the Budget Detail Sheets in your packet are in balance.
 - o Instructional Materials (Projects 3105, 3106, and 3109) – Budgets will be adjusted by Finance.

Please e-mail your Excel budget packet to Julie Perry by the end of day on Tuesday, May 26, 2009. Should you have any questions or require additional information, please do not hesitate to contact Julie Perry at 833-5850.

Attachment

C: Executive Staff
Director, Budgeting and Financial Services
Budget Bookkeepers

SCHOOL DISTRICT OF OKALOOSA COUNTY
CHANGES IN REVENUE DUE TO FINAL CONFERENCE REPORT
FISCAL YEAR 2009-2010
MAY 18, 2009

REVISED

		A	B	C	D	E=(C+D)	F	G	H	I	J	K	L	M	N	O	P	Q	R	S=SUM(E-R)	
COST CENTER NUMBER	SCHOOL/CENTER NAME	TOTAL PROJECTED UFTE FY 2009-2010	TOTAL PROJECTED WFTE FY 2009-2010	BASE FEFP FUNDING \$117.30 PER WFTE	ESE GUARANTEE \$53.96 PER UFTE 111, 112, 113	TOTAL INCREASE DISCRETIONARY	CLASS SIZE REDUCTION PROJ 4125 \$126.79 PER UFTE	CLASS SIZE EQUALIZATION PROJ 5126 \$130.00 PER UFTE (1)	DJJ SUPPLEMENTAL PROJ 8110 PER WFTE (2)	INSTRUCTIONAL MATERIALS MEDIA PROJ 3106 \$(0.35) PER UFTE	INSTRUCTIONAL MATERIALS SCIENCE PROJ 3109 \$(0.10) PER UFTE	INSTRUCTIONAL MATERIALS TEXTBOOKS PROJ 3105 \$(6.08) PER UFTE	LOTTERY - DISCRETIONARY PROJ 3101 \$(15.85) PER UFTE	LOTTERY - SAC PROJ 0002 \$(5.00) PER UFTE	WORKFORCE DEVELOPMENT PROJ 5110 90% OF INCREASE	AICE PROJ 9004 PER WFTE (3)	ADVANCED PLACEMENT PROJ 2154 PER WFTE (3)	AP SET-ASIDE PROJ 7054 PER WFTE (3)	INT'L BACC PROJ 7055 PER WFTE (3)	TOTAL INCREASE/(DECREASE)	
		DISTRICT SCHOOLS																			
31	EDWINS ELEMENTARY SCHOOL	448.00	487.38	\$ 57,170	\$ 3,831	\$ 61,001	\$ 56,803	\$ 19,760	-	\$ -	(157)	(44)	(2,721)	(7,101)	(2,240)	-	\$ -	\$ -	\$ -	\$ 125,301	
41	BAKER SCHOOL	1,333.04	1,379.61	161,829	11,224	173,053	169,019	15,205	-	-	(468)	(132)	(8,099)	(21,129)	(6,665)	-	-	883	155	-	\$ 321,822
51	BOB SIKES ELEMENTARY SCHOOL	707.00	748.06	87,748	6,044	93,792	89,642	-	-	-	(248)	(70)	(4,295)	(11,206)	(3,535)	-	-	-	-	-	\$ 164,080
82	MEIGS MIDDLE SCHOOL	613.00	619.03	72,613	6,422	79,035	77,724	26,910	-	-	(215)	(61)	(3,724)	(9,716)	(3,065)	-	-	-	-	-	\$ 166,888
111	W. E. COMBS SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	RUCKEL MIDDLE SCHOOL	860.00	869.01	101,936	10,037	111,973	109,041	-	-	-	(302)	(85)	(5,224)	(13,631)	(4,300)	-	-	-	-	-	\$ 197,472
131	DESTIN ELEMENTARY SCHOOL	795.00	845.74	99,205	5,936	105,141	100,800	-	-	-	(279)	(78)	(4,830)	(12,601)	(3,975)	-	-	-	-	-	\$ 184,178
151	EDGE ELEMENTARY SCHOOL	513.37	541.30	63,495	5,102	68,597	65,091	11,262	-	-	(180)	(51)	(3,119)	(8,137)	(2,567)	-	-	-	-	-	\$ 130,896
161	EGLIN ELEMENTARY SCHOOL	492.00	523.25	61,389	1,997	63,386	62,382	14,040	-	-	(172)	(49)	(2,989)	(7,798)	(2,460)	-	-	-	-	-	\$ 126,340
201	LAUREL HILL SCHOOL	410.00	423.75	49,706	3,076	52,782	51,985	53,300	-	-	(144)	(41)	(2,491)	(6,499)	(2,050)	-	-	-	-	-	\$ 146,842
211	NICEVILLE HIGH SCHOOL	1,975.30	2,050.63	240,540	22,665	263,205	250,452	-	-	-	(694)	(196)	(11,999)	(31,309)	(9,877)	-	11,163	169,250	29,868	-	\$ 669,863
222	NORTHWOOD ELEMENTARY SCHOOL	694.00	732.39	85,909	6,206	92,115	87,994	-	-	-	(243)	(69)	(4,216)	(11,000)	(3,470)	-	-	-	-	-	\$ 161,111
241	SILVER SANDS SCHOOL	156.00	168.02	78,359	56	78,415	19,780	-	-	-	(54)	(15)	(947)	(2,473)	(780)	-	-	-	-	-	\$ 93,926
251	RIVERSIDE ELEMENTARY SCHOOL	576.00	616.80	72,351	5,504	77,855	73,032	3,120	-	-	(202)	(57)	(3,500)	(9,130)	(2,880)	-	-	-	-	-	\$ 138,238
261	VALPARAISO ELEMENTARY SCHOOL	450.00	503.17	59,022	5,019	64,041	57,057	19,500	-	-	(158)	(45)	(2,733)	(7,133)	(2,250)	-	-	-	-	-	\$ 128,279
271	PRYOR MIDDLE SCHOOL	572.00	576.34	67,605	7,879	75,484	72,525	32,240	-	-	(201)	(56)	(3,475)	(9,066)	(2,860)	-	-	-	-	-	\$ 164,591
281	WRIGHT ELEMENTARY SCHOOL	636.00	675.57	79,244	8,095	87,339	80,640	-	-	-	(224)	(63)	(3,863)	(10,081)	(3,180)	-	-	-	-	-	\$ 150,568
431	SHALIMAR ELEMENTARY SCHOOL	545.00	580.59	68,103	4,155	72,258	69,102	7,150	-	-	(191)	(54)	(3,311)	(8,638)	(2,725)	-	-	-	-	-	\$ 133,591
541	ELLIOTT PT. ELEMENTARY SCHOOL	563.00	600.83	70,478	6,314	76,792	71,384	4,810	-	-	(198)	(56)	(3,421)	(8,924)	(2,815)	-	-	-	-	-	\$ 137,572
561	MARY ESTHER ELEMENTARY SCHOOL	540.00	568.38	66,671	5,019	71,690	68,468	7,800	-	-	(190)	(54)	(3,280)	(8,559)	(2,700)	-	-	-	-	-	\$ 133,175
571	PLEW ELEMENTARY SCHOOL	591.06	617.75	72,462	6,101	78,563	74,942	1,162	-	-	(207)	(59)	(3,591)	(9,368)	(2,955)	-	-	-	-	-	\$ 138,887
581	CHOCTAW HIGH SCHOOL	1,675.00	1,737.61	203,822	13,383	217,205	212,377	-	-	-	(588)	(166)	(10,176)	(26,549)	(8,375)	-	-	63,551	11,215	72,318	\$ 530,812
601	CRESTVIEW HIGH SCHOOL	1,950.00	2,033.38	238,516	16,540	255,056	247,245	-	-	-	(685)	(193)	(11,846)	(30,908)	(9,748)	-	-	63,331	11,176	-	\$ 523,426
621	KENWOOD ELEMENTARY SCHOOL	570.00	627.40	73,594	3,939	77,533	72,272	3,900	-	-	(200)	(57)	(3,463)	(9,035)	(2,850)	-	-	-	-	-	\$ 138,100
631	FLOROSA ELEMENTARY SCHOOL	598.00	630.26	73,929	7,123	81,052	75,822	260	-	-	(210)	(59)	(3,633)	(9,478)	(2,990)	-	-	-	-	-	\$ 140,764
641	FT. WALTON HIGH SCHOOL	1,836.00	1,901.52	223,049	12,951	236,000	232,791	-	-	-	(645)	(182)	(11,154)	(29,101)	(9,180)	-	-	115,187	20,327	-	\$ 554,043
651	BRUNER MIDDLE SCHOOL	837.00	843.53	98,947	9,336	108,283	106,125	-	-	-	(294)	(83)	(5,085)	(13,266)	(4,185)	-	-	-	-	-	\$ 191,495
671	LEWIS MIDDLE SCHOOL	521.00	521.37	61,157	3,831	64,988	66,059	38,870	-	-	(183)	(51)	(3,165)	(8,258)	(2,605)	-	-	-	-	-	\$ 155,655
681	LONGWOOD ELEMENTARY SCHOOL	530.00	577.51	67,742	5,666	73,408	67,200	9,100	-	-	(186)	(52)	(3,219)	(8,401)	(2,650)	-	-	-	-	-	\$ 135,200
701	OKALOOSA APPLIED TECHNOLOGY CENTER	210.00	218.63	25,645	2,698	28,343	26,626	-	-	-	(74)	(21)	(1,276)	(3,329)	(1,050)	40,182	-	-	-	-	\$ 89,401
731	WALKER ELEMENTARY SCHOOL	732.00	779.18	91,398	5,558	96,956	92,812	-	-	-	(257)	(73)	(4,447)	(11,602)	(3,660)	-	-	-	-	-	\$ 169,729
741	BLUEWATER ELEMENTARY SCHOOL	650.00	685.72	80,435	9,713	90,148	82,415	-	-	-	(228)	(64)	(3,949)	(10,303)	(3,250)	-	-	-	-	-	\$ 154,769
751	ANTIOCH ELEMENTARY SCHOOL	810.00	889.04	104,284	6,961	111,245	102,702	-	-	-	(284)	(80)	(4,921)	(12,839)	(4,050)	-	-	-	-	-	\$ 191,773
761	DAVIDSON MIDDLE SCHOOL	875.00	894.56	104,933	8,041	112,974	110,943	-	-	-	(307)	(87)	(5,316)	(13,869)	(4,375)	-	-	-	-	-	\$ 199,963
771	DESTIN MIDDLE SCHOOL	613.00	614.24	72,050	6,476	78,526	77,724	26,910	-	-	(215)	(61)	(3,724)	(9,716)	(3,065)	-	-	-	-	-	\$ 166,379
802	SHOAL RIVER MIDDLE SCHOOL	694.00	697.14	81,775	9,767	91,542	87,994	16,380	-	-	(243)	(69)	(4,216)	(11,000)	(3,470)	-	-	-	-	-	\$ 176,918
810	SOUTHSIDE PRE-K	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL - DISTRICT SCHOOLS		26,570.77	28,278.79	3,317,111	252,665	3,569,776	3,368,970	311,679	-	-	(9,326)	(2,633)	(161,418)	(421,153)	(132,854)	40,182	11,163	412,202	72,741	72,318	7,131,647
DISTRICT OPERATED REGULAR PROGRAMS																					
781	EMERALD COAST CAREER INSTITUTE - SOUTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
791	EMERALD COAST CAREER INSTITUTE - NORTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7004	OKALOOSA ONLINE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9818	NWFL BALLET	116.00	119.55	14,023	-	14,023	14,708	-	-	-	(41)	(11)	(705)	(1,839)	(580)	-	-	-	-	-	\$ 25,555
9819	TEACHING ADJUDICATED YOUTH	14.25	14.72	1,726	461	2,187	-	-	-	-	(5)	(2)	(87)	(226)	-	-	-	-	-	-	\$ 1,867
9820	BLENDED SCHOOL	59.50	61.98	7,271	101	7,372	-	-	-	-	(21)	(6)	(361)	(943)	-	-	-	-	-	-	\$ 6,041
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS		189.75	196.25	23,020	562	23,582	14,708	-	-	-	(67)	(19)	(1,153)	(3,008)	(580)	-	-	-	-	-	\$ 33,463
TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS		26,760.52	28,475.04	3,340,131	253,227	3,593,358	3,383,678	311,679	-	-	(9,393)	(2,652)	(162,571)	(424,161)	(133,434)	40,182	11,163	412,202	72,741	72,318	7,165,110
SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS																					
9810	GULF COAST YOUTH ACADEMY	115.96	118.51	13,901	2,789	16,690	-	-	9,289	(41)	(12)	(704)	-	-	-	-	-	-	-	-	\$ 25,222
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	57.09	58.18	6,824	1,554	8,378	-	-	4,560	(20)	(5)	(346)	-	-	-	-	-	-	-	-	\$ 12,567
9812	OKALOOSA YOUTH ACADEMY	120.80	123.80	14,522	2,604	17,126	-	-	9,706	(43)	(12)	(734)	-	-	-	-	-	-	-	-	\$ 26,043
9813	OKALOOSA REGIONAL DETENTION CENTER	44.64	45.73	5,364	981	6,345	-	-	3,584	(15)	(4)	(271)	-	-	-	-	-	-	-	-	\$ 9,639
9814	ADOLESCENT SUBSTANCE ABUSE CENTER	46.48	47.75	5,601	931	6,532	-	-	3,742	(17)	(4)	(282)	-	-	-	-	-	-	-	-	\$ 9,971
9817	MILTON GIRLS JUVENILE RESIDENTIAL FACILITY	65.23	68.02	7,979	1,345	9,324	-	-	5,331	(23)	(6)	(396)	-	-	-	-	-	-	-	-	\$ 14,230
TOTAL - DISTRICT OPERATED DJJ PROGRAM		450.20	461.99	54,191	10,204	64,395	-	-	36,212	(159)	(43)	(2,733)	-	-	-	-	-	-	-	-	\$ 97,672
TOTAL - SCHOOLS, REGULAR PROGRAMS & DJJ PROGRAMS		27,210.72	28,937.03	\$ 3,394,322	\$ 263,431	\$ 3,657,753	\$ 3,383,678	\$ 311,679	\$ 36,212	\$ (9,552)	\$ (2,695)	\$ (165,304)	\$ (424,161)	\$ (133,434)	\$ 40,182	\$ 11,163	\$ 412,202	\$ 72,741	\$ 72,318	\$ 7,262,782	

NOTES:
(1) CSR - EQUALIZATION ALLOCATION ALLOCATED PER UFTE LESS THAN BREAK-POINT.
(2) DJJ SUPPLEMENTAL ALLOCATED TO DJJ SCHOOLS PER WFTE.
(3) AICE/AP/IB WFTE FUNDING PER CERTIFICATION WAS PROJECTED TO BE DECREASED TO 0.08 PER WFTE BUT HAS BEEN REINSTATED TO 0.16 PER WFTE. THE FUNDING FOR IB DIPLOMAS HAS NOT BEEN CHANGED.