




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

FINANCE TAM: 2010-019
CONTACT: Julie Perry, Specialist
Budgeting & Financial Services
TELEPHONE: 833-5850

TO: All Principals
FROM: Rita R. Scallan, Chief Financial Officer
DATE: December 10, 2009 
SUBJECT: Mid-Year Adjustment for Increases (Decreases) in Weighted FTE

The Finance Department has received the FTE numbers for the October 2009 Survey. As a result, Finance has recalculated each school's *estimated actual* UFTE and WFTE based on the October 2009 actual FTE *PLUS* the estimated February 2010 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 2009 WFTE *Plus* Estimated February 2010 WFTE which equals the new estimated actual WFTE. February Factors were applied to the actual October 2009 FTE to obtain the February estimate.
- **Column B - Adjusted Projected WFTE Per School Budget Manual** - 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 Per School Budget Manual' (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 Final Conference Base Student Allocation (\$3,630.62), Final Conference District Cost Differential (0.9580), 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 – Reduction Covered by 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 – Portion of Reduction Covered by Existing 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 I – Portion of Reduction Causing a Deficit in Discretionary Reserves** – 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 ‘adjusted projected UFTE and WFTE based on governor’s recommendation’ may be found on the Finance website. Go to the Finance homepage, choose ‘Budget Publications’ under ‘Quick Links,’ and choose ‘October 2009 Enrollment’ under ‘Additional Budget Information.’

The District will make another adjustment after it receives the 4th FEFP Calculation in April 2010. This adjustment will reflect the actual February 2010 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 Julie Perry at 833-5850.

cc: Superintendent
Executive Staff Members

Attachment

SCHOOL DISTRICT OF OKALOOSA COUNTY
OCTOBER ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE
FISCAL YEAR 2009-2010
DECEMBER 10, 2009

COST CENTER NUMBER	SCHOOL/CENTER NAME	A Estimated Actual Total WFTF After October FTE	B Adjusted Projected WFTF Per School Budget Manual	C Increase/ (Decrease) in WFTF	D 92% of FEFP Revenue for Increase/ (Decrease) in WFTF (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 Portion of Reduction Covered by Off-set Decentralized FTE Reserves Project 3004	H Portion of Reduction Covered by Existing Discretionary Reserves	I Portion of Reduction Causing a Deficit in Discretionary Reserves
DISTRICT SCHOOLS										
31	EDWINS ELEMENTARY	476.27	487.38	(11.11)	\$ (35,551)	\$ -	\$ (35,551)	\$ (26,319)	\$ (9,232)	\$ -
41	BAKER SCHOOL	1,289.40	1,379.61	(90.21)	(288,661)	-	(288,661)	(74,499)	(198,564)	(15,598)
51	BOB SIKES ELEMENTARY	762.59	748.06	14.53	46,494	23,247	-	-	-	-
82	MEIGS MIDDLE	619.06	619.03	0.03	96	48	-	-	-	-
92	SHOAL RIVER MIDDLE	822.32	697.14	125.18	400,562	200,281	-	-	-	-
111	W. E. COMBS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
121	RUCKEL MIDDLE	863.62	869.01	(5.39)	(17,247)	-	(17,247)	(17,247)	-	-
131	DESTIN ELEMENTARY	890.34	845.74	44.60	142,715	71,358	-	-	-	-
151	EDGE ELEMENTARY	523.71	541.30	(17.59)	(56,286)	-	(56,286)	(29,230)	(27,056)	-
161	EGLIN ELEMENTARY	410.81	523.35	(112.54)	(360,115)	-	(360,115)	(28,261)	(242,328)	(89,526)
201	LAUREL HILL SCHOOL	438.75	423.75	15.00	47,998	23,999	-	-	-	-
211	NICEVILLE HIGH	1,978.65	2,050.63	(71.98)	(230,328)	-	(230,328)	(110,734)	(119,594)	-
222	NORTHWOOD ELEMENTARY	652.01	732.39	(80.38)	(257,206)	-	(257,206)	(39,549)	(178,277)	(39,380)
241	SILVER SANDS	542.23	560.38	(18.15)	(58,078)	-	(58,078)	(30,261)	(27,185)	(632)
251	RIVERSIDE ELEMENTARY	672.00	616.80	55.20	176,634	88,317	-	-	-	-
261	VALPARAISO ELEMENTARY	431.96	503.17	(71.21)	(227,864)	-	(227,864)	(27,171)	(200,693)	-
271	PRYOR MIDDLE	592.82	576.34	16.48	52,734	26,367	-	-	-	-
281	WRIGHT ELEMENTARY	632.04	675.57	(43.53)	(139,291)	-	(139,291)	(36,481)	(102,810)	-
431	SHALIMAR ELEMENTARY	587.84	580.59	7.25	23,199	11,600	-	-	-	-
541	ELLIOTT PT. ELEMENTARY	645.56	600.83	44.73	143,131	71,566	-	-	-	-
561	MARY ESTHER ELEMENTARY	557.47	568.38	(10.91)	(34,910)	-	(34,910)	(30,693)	(4,217)	-
571	PLEW ELEMENTARY	625.83	617.75	8.08	25,855	12,928	-	-	-	-
581	CHOCTAWHATCHEE HIGH	1,688.81	1,737.61	(48.80)	(156,154)	-	(156,154)	(93,831)	(53,860)	(8,463)
601	CRESTVIEW HIGH	1,939.93	2,033.38	(93.45)	(299,029)	-	(299,029)	(109,803)	(71,245)	(117,981)
621	KENWOOD ELEMENTARY	635.06	627.40	7.66	24,512	12,256	-	-	-	-
631	FLOROSA ELEMENTARY	582.88	630.26	(47.38)	(151,610)	-	(151,610)	(34,034)	(117,576)	-
641	FT. WALTON BEACH HIGH	1,876.42	1,901.52	(25.10)	(80,317)	-	(80,317)	(80,317)	-	-
651	BRUNER MIDDLE	852.87	843.53	9.34	29,887	14,944	-	-	-	-
671	LEWIS MIDDLE	463.35	521.37	(58.02)	(185,657)	-	(185,657)	(28,154)	(134,154)	(23,349)
681	LONGWOOD ELEMENTARY	598.57	577.51	21.06	67,390	33,695	-	-	-	-
701	OKALOOSA APPLIED TECHNOLOGY CENTER	218.03	218.63	(0.60)	(1,920)	-	(1,920)	(1,920)	-	-
731	WALKER ELEMENTARY	766.67	779.18	(12.51)	(40,030)	-	(40,030)	(40,030)	-	-
741	BLUEWATER ELEMENTARY	711.51	685.72	25.79	82,525	41,263	-	-	-	-
751	ANTIOCH ELEMENTARY	925.33	889.04	36.29	116,123	58,062	-	-	-	-
761	DAVIDSON MIDDLE	846.96	894.56	(47.60)	(152,314)	-	(152,314)	(48,306)	(104,008)	-
771	DESTIN MIDDLE	615.04	614.24	0.80	2,560	1,280	-	-	-	-
0811	SOUTHSIDE PRE-K	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
811	SILVER SANDS - NORTH	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
DISTRICT SCHOOLS		27,736.71	28,171.15	(434.44)	(1,390,153)	691,211	(2,772,568)	(886,840)	(1,590,798)	(294,930)

SCHOOL DISTRICT OF OKALOOSA COUNTY
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OTHER REGULAR DISTRICT OPERATED PROGRAMS

781	ECCI - SOUTH	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
791	ECCI - NORTH	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9818	NORTHWEST FLORIDA BALLET	134.03	119.55	14.48	46,334	23,167	-	-	-	-
9819	ADJUDICATED YOUTH FACILITY	13.20	14.72	(1.52)	(4,864)	-	(4,864)	(795)	(4,069)	-
9820	OKALOOSA BLENDED SCHOOL	33.48	61.98	(28.50)	(91,197)	-	(91,197)	(3,347)	(87,850)	-
DISTRICT OPERATED REGULAR PROGRAMS		180.71	196.25	(15.54)	(49,727)	23,167	(96,061)	(4,142)	(91,919)	-

SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS

9810	GULF COAST YOUTH ACADEMY	137.19	118.51	18.68	59,774	29,887	-	-	-	-
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	28.25	58.18	(29.93)	(95,773)	-	(95,773)	(3,142)	21,000	(113,631)
9812	OKALOOSA YOUTH ACADEMY	124.17	123.80	0.37	1,184	592	-	-	-	-
9813	OKALOOSA REGIONAL DETENTION CENTER	33.06	45.73	(12.67)	(40,543)	-	(40,543)	(2,469)	(10,782)	(27,292)
9814	ADOLESCENT SUBSTANCE ABUSE	52.08	47.75	4.33	13,855	6,928	-	-	-	-
9817	MILTON GIRLS JUVENILE RESIDENTIAL	78.03	68.02	10.01	32,031	16,016	-	-	-	-
TOTAL - DISTRICT OPERATED DJJ PROGRAM		452.78	461.99	(9.21)	(29,472)	53,422	(136,316)	(5,611)	10,217	(140,922)

TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS		28,370.20	28,829.39	(459.19)	\$ (1,469,352)	\$ 767,800	\$ (3,004,945)	\$ (896,593)	\$ (1,672,500)	\$ (435,852)
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Notes:

1. Final Conference: BSA - \$3,630.62; DCD - 0.9580
2. FTE information provided by Information Systems on December 2, 2009.
3. WFTF calculated using February 2010 factors.