



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

---

FINANCE TAM: 2010-032  
CONTACT: Julie Perry, Specialist  
TELEPHONE: 833-5850

TO: All Principals  
FROM: Rita R. Scallan, Chief Financial Officer  
DATE: April 13, 2010  
SUBJECT: Final Adjustment for Increases (Decreases) in Weighted FTE

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

The Finance Department has received the FTE numbers for the February 2010 Survey. As a result, Finance has recalculated each school's estimated actual UFTE and WFTE based on the October 2009 actual FTE *PLUS* the February 2010 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 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 February FTE** - The number in this column reflects the Actual October 2009 WFTE plus the Actual February 2010 WFTE which equals the new Estimated Actual WFTE.
- **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 - Final Increase/(Decrease) in WFTE** - The number in this column is the difference between the Estimated Actual Total WFTE (Column A) and the Adjusted Projected WFTE Per School Budget Manual (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 Final Conference BSA (\$3,630.62) *times* the Final Conference DCD (0.9580) *times* 92%.
- **Column E - Mid-Year FEFP Adjustment to Revenue Increase/(Decrease)** - The number in this column represents the FEFP adjustment that was taken after October FTE. Please refer to Finance TAM 2010-019.
- **Column F - Final FEFP Adjustment to Revenue 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 – Portion of 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 J – Portion of Reduction Covered by Existing Discretionary Reserves** – If a school did not have enough funds in Offset-Decentralized FTE Reserves – Project 3004 to cover its FEFP revenue decrease, the remaining decrease was taken from the school's discretionary reserves. The amount taken from discretionary reserves is shown in two columns: Column J indicates the amount that was available in reserves and Column K indicates the deficit that will appear in the reserve line (1010.9890.0987.Center). The reserve balances are as of March 18, 2010.
- **Column K – Portion of Reduction Causing a Deficit in Discretionary Reserves** – Please see the notes above for Column J. Any deficit in reserves 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 'February 2010 Enrollment' under 'Additional Budget Information.'

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  
Budget Bookkeepers

Attachments

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**FINAL ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE PER FEBRUARY FTE SURVEY**  
**FISCAL YEAR 2009-2010**  
**MARCH 18, 2010**

Cost Center	School/Center Name	A	B	C	D	E	F	G	H	I	J	K
		Estimated Actual Total WFTE After February FTE	Adjusted Projected WFTE Per School Budget Manual	Final Increase/ (Decrease) in WFTE	92% of FEFP Revenue for Final Increase/ (Decrease) in WFTE C * BSA * DCD * 92%	Mid-Year FEFP Adjustment to Revenue Increase/ (Decrease) TAM 2010-019	Final FEFP Adjustment to Revenue Increase/ (Decrease) F = (D - E)	Schools with Increases Will Receive 100% of Funds Due	Schools with Decreases Will Repay 100% of Funds Due	Portion of Reduction Covered by Offset-Decentralized FTE Reserves Project 3004	Portion of Reduction Covered by Existing Discretionary Reserves	Portion of Reduction Causing a Deficit in Discretionary Reserves
31	EDWINS ELEMENTARY	484.30	487.38	(3.08)	(9,856)	(35,551)	25,695	25,695	-	-	-	-
41	BAKER SCHOOL	1,297.97	1,379.61	(81.64)	(261,239)	(288,661)	27,422	27,422	-	-	-	-
51	BOB SIKES ELEMENTARY	763.55	748.06	15.49	49,566	23,247	26,319	26,319	-	-	-	-
82	MEIGS MIDDLE	624.17	619.03	5.14	16,448	48	16,400	16,400	-	-	-	-
92	SHOAL RIVER MIDDLE	814.27	697.14	117.13	374,802	200,281	174,521	174,521	-	-	-	-
111	W E COMBS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-	-	-
121	RUCKEL MIDDLE	873.01	869.01	4.00	12,800	(17,247)	30,047	30,047	-	-	-	-
131	DESTIN ELEMENTARY	898.90	845.74	53.16	170,106	71,358	98,748	98,748	-	-	-	-
151	EDGE ELEMENTARY	524.69	541.30	(16.61)	(53,150)	(56,286)	3,136	3,136	-	-	-	-
161	EGLIN ELEMENTARY	407.99	523.35	(115.36)	(369,139)	(360,115)	(9,024)	-	(9,024)	-	(9,024)	-
201	LAUREL HILL SCHOOL	445.27	423.75	21.52	68,861	23,999	44,862	44,862	-	-	-	-
211	NICEVILLE HIGH	1,993.90	2,050.63	(56.73)	(181,530)	(230,328)	48,798	48,798	-	-	-	-
222	NORTHWOOD ELEMENTARY	658.12	732.39	(74.27)	(237,655)	(257,206)	19,551	19,551	-	-	-	-
241	SILVER SANDS	582.39	560.38	22.01	70,430	(58,078)	128,508	128,508	-	-	-	-
251	RIVERSIDE ELEMENTARY	675.46	616.80	58.66	187,705	88,317	99,388	99,388	-	-	-	-
261	VALPARAISO ELEMENTARY	426.20	503.17	(76.97)	(246,295)	(227,864)	(18,431)	-	(18,431)	-	(18,431)	-
271	PRYOR MIDDLE	589.59	576.34	13.25	42,398	26,367	16,031	16,031	-	-	-	-
281	WRIGHT ELEMENTARY	641.38	675.57	(34.19)	(109,404)	(139,291)	29,887	29,887	-	-	-	-
431	SHALIMAR ELEMENTARY	589.21	580.59	8.62	27,583	11,600	15,983	15,983	-	-	-	-
541	ELLIOTT PT. ELEMENTARY	642.41	600.83	41.58	133,051	71,566	61,485	61,485	-	-	-	-
561	MARY ESTHER ELEMENTARY	570.35	568.38	1.97	6,304	(34,910)	41,214	41,214	-	-	-	-
571	PLEW ELEMENTARY	632.99	617.75	15.24	48,766	12,928	35,838	35,838	-	-	-	-
581	CHOCTAWHATCHEE HIGH	1,693.30	1,737.61	(44.31)	(141,787)	(156,154)	14,367	14,367	-	-	-	-
601	CRESTVIEW HIGH	1,943.90	2,033.38	(89.48)	(286,325)	(299,029)	12,704	12,704	-	-	-	-
621	KENWOOD ELEMENTARY	640.84	627.40	13.44	43,006	12,256	30,750	30,750	-	-	-	-
631	FLOROSA ELEMENTARY	587.22	630.26	(43.04)	(137,723)	(151,610)	13,887	13,887	-	-	-	-
641	FT. WALTON BEACH HIGH	1,866.51	1,901.52	(35.01)	(112,027)	(80,317)	(31,710)	-	(31,710)	(22,365)	(9,345)	-
651	BRUNER MIDDLE	847.65	843.53	4.12	13,184	14,944	(1,760)	-	(1,760)	(1,760)	-	-
671	LEWIS MIDDLE	455.28	521.37	(66.09)	(211,480)	(185,657)	(25,823)	-	(25,823)	-	(25,823)	-
681	LONGWOOD ELEMENTARY	602.28	577.51	24.77	79,261	33,695	45,566	45,566	-	-	-	-
701	OKALOOSA APPLIED TECHNOLOGY CENTER	228.80	218.63	10.17	32,543	(1,920)	34,463	34,463	-	-	-	-
731	WALKER ELEMENTARY	774.78	779.18	(4.40)	(14,080)	(40,030)	25,950	25,950	-	-	-	-
741	BLUEWATER ELEMENTARY	715.30	685.72	29.58	94,652	41,263	53,389	53,389	-	-	-	-
751	ANTIOCH ELEMENTARY	922.02	889.04	32.98	105,532	58,062	47,470	47,470	-	-	-	-
761	DAVIDSON MIDDLE	851.06	894.56	(43.50)	(139,195)	(152,314)	13,119	13,119	-	-	-	-
771	DESTIN MIDDLE	619.82	614.24	5.58	17,855	1,280	16,575	16,575	-	-	-	-
811	SOUTHSIDE PRE-K	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	-	-	-
<b>DISTRICT SCHOOLS</b>		<b>27,884.88</b>	<b>28,171.15</b>	<b>(286.27)</b>	<b>(916,032)</b>	<b>(2,081,357)</b>	<b>1,165,325</b>	<b>1,252,073</b>	<b>(86,748)</b>	<b>(24,125)</b>	<b>(62,623)</b>	<b>-</b>

**SCHOOL DISTRICT OF OKALOOSA COUNTY  
FINAL ADJUSTMENT FOR INCREASES (DECREASES) IN WEIGHTED FTE PER FEBRUARY FTE SURVEY  
FISCAL YEAR 2009-2010  
MARCH 18, 2010**

Cost Center	School/Center Name	A Estimated Actual Total WFTE After February FTE	B Adjusted Projected WFTE Per School Budget Manual	C Final Increase/ (Decrease) in WFTE	D 92% of FEFP Revenue for Final Increase/ (Decrease) in WFTE C * BSA * DCD * 92%	E Mid-Year FEFP Adjustment to Revenue Increase/ (Decrease) TAM 2010-019	F Final FEFP Adjustment to Revenue 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 Portion of Reduction Covered by Offset-Decentralized FTE Reserves Project 3004	J Portion of Reduction Covered by Existing Discretionary Reserves	K Portion of Reduction Causing a Deficit in Discretionary Reserves
-------------	--------------------	---	---	---	--	---	---	--	--	---	--	---

**OTHER REGULAR DISTRICT OPERATED PROGRAMS**

781	ECCI - SOUTH	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	-	-	-
9818	NORTHWEST FLORIDA BALLET	134.86	119.55	15.31	48,990	23,167	25,823	25,823	-	-	-	-
9819	ADJUDICATED YOUTH FACILITY	15.50	14.72	0.78	2,496	(4,864)	7,360	7,360	-	-	-	-
9820	OKALOOSA BLENDED SCHOOL	31.43	61.98	(30.55)	(97,756)	(91,197)	(6,559)	-	(6,559)	-	(6,559)	-
<b>DISTRICT OPERATED REGULAR PROGRAMS</b>		<b>181.79</b>	<b>196.25</b>	<b>(14.46)</b>	<b>(46,270)</b>	<b>(72,894)</b>	<b>26,624</b>	<b>33,183</b>	<b>(6,559)</b>	-	<b>(6,559)</b>	-

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

9810	GULF COAST YOUTH ACADEMY	136.68	118.51	18.17	58,142	29,887	28,255	28,255	-	-	-	-
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	34.24	58.18	(23.94)	(76,606)	(95,773)	19,167	19,167	-	-	-	-
9812	OKALOOSA YOUTH ACADEMY	124.93	123.80	1.13	3,616	592	3,024	3,024	-	-	-	-
9813	OKALOOSA REGIONAL DETENTION CENTER	37.37	45.73	(8.36)	(26,751)	(40,543)	13,792	13,792	-	-	-	-
9814	ADOLESCENT SUBSTANCE ABUSE	53.15	47.75	5.40	17,279	6,928	10,351	10,351	-	-	-	-
9817	MILTON GIRLS JUVENILE RESIDENTIAL	79.92	68.02	11.90	38,079	16,016	22,063	22,063	-	-	-	-
<b>TOTAL - DISTRICT OPERATED DJJ PROGRAM</b>		<b>466.29</b>	<b>461.99</b>	<b>4.30</b>	<b>13,759</b>	<b>(82,893)</b>	<b>96,652</b>	<b>96,652</b>	-	-	-	-

<b>TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS</b>		<b>28,532.96</b>	<b>28,829.39</b>	<b>(296.43)</b>	<b>\$ (948,543)</b>	<b>\$ (2,237,144)</b>	<b>\$ 1,288,601</b>	<b>\$ 1,381,908</b>	<b>\$ (93,307)</b>	<b>\$ (24,125)</b>	<b>\$ (69,182)</b>	<b>\$ -</b>
---	--	------------------	------------------	-----------------	---------------------	-----------------------	---------------------	---------------------	--------------------	--------------------	--------------------	-------------

**Notes:**

- Final Conference: BSA - \$3,630.62; DCD - 0.9580
- FTE information provided by Information Systems on March 17, 2010.
- Discretionary balance report run on April 13, 2010.