



**SCHOOL DISTRICT OF OKALOOSA COUNTY
INTEROFFICE MEMORANDUM
FINANCE DEPARTMENT**

FINANCE TAM: 2014-030
CONTACT: Julie Perry, Director
Budgeting & Financial Services
TELEPHONE: 833-5850

TO: School Principals
FROM: Rita R. Scallan, Chief Financial Officer
DATE: January 15, 2014
SUBJECT: Discretionary Set-Aside – Schools – Project 4099

As you are probably aware, there has been a lot of discussion, this year, regarding the subject of “centralized” versus “decentralized” budgeting models. The Superintendent and School Board have expressed an interest in moving towards a hybrid budgeting model, that is a combination of centralized and decentralized models. A centralized structure will help control costs, quality, and efficiencies to help move toward providing a more equitable level of services to all district students.

The first semester is basically over and most purchases which would have a significant impact on student improvement would have already been purchased. Therefore, the first step in the transition process is to assess current school reserves and the use of those funds.

The Budgeting Department performed school budget reviews for all schools as of December 17, 2013. These reviews included the actual mid-year adjustments and projected final adjustments.

- Actual mid-year adjustments were based on actual October FTE and projected February FTE. Schools with decreases repaid 100% of the funds due. Schools with increases were appropriated 50% of their projected increases.
- Projected final adjustments were based on schools with increases maintaining their FTE in February and were equal to the amount received at mid-year (the additional 50%).

Projected regular operating expenditures were taken into account on the reviews, and the estimated available Discretionary budget at year-end was calculated. The District has moved excess Discretionary funds to Discretionary Set-Aside – Schools – Project 4099. The attached spreadsheet indicates the calculation, which is explained below:

Section 1 – Calculation of Total Funds to Move to Project 4099

- Column “A” – “Estimated Available Discretionary Budget Year-End” is the amount from Item “E” on the School Budget Review. This is based on positions and key operating budget expenditures, such as utilities, substitutes, and supplies.
- Column “B” – “Probable Discretionary Budget Changes” are the amounts listed in Items “F” and “G,” if applicable. The budget lines reviewed in this section were in addition to the key operating budget expenditures.
- Column “C” – “Final Estimated Available Discretionary Budget Year-End” is the total of Columns “A” and “B.”
- Column “D” – “Funds to Remain in School Discretionary Budget” is the amount of funds that the District will leave in the school Discretionary budget.
- Column “E” – “Total Projected Funds to Move to Discretionary Set-Aside Project 4099” – Final estimated available Discretionary budget funds at year-end (Column “C”) in excess \$50,000 will be moved to Discretionary Set-Aside – Schools – Project 4099. This is projected as the final adjustment is an estimate.

Section 2 – Calculation of Funds to Move at Mid-Year and After Final Adjustment

- Column “F” – “Final Estimated Available Discretionary Budget at Year-End” is the total of Columns “A” and “B.”
- Column “G” – “Less Projected Final Adjustment” is the projected final adjustment for schools that had mid-year increases. The actual final adjustment will be calculated once the February FTE is received.
- Column “H” – “Equals Projected Available Discretionary Budget Mid-Year” is Column “F” less Column “G.”
- Column “I” – “Funds to Remain in School Discretionary Budget” is the amount of funds that the District will leave in the school Discretionary budget.
- Column “J” – “Funds to Move to Discretionary Set-Aside Project 4099 Mid-Year” is the allocation that has been moved to Project 4099.
- Column “K” – “Projected Funds to Move to Discretionary Set-Aside Project 4099 After Final Adjustment” is based on schools meeting FTE projections in February and is subject to change.
- Column “L” – “Total Projected Funds to Move to Discretionary Set-Aside Project 4099” is the total of Columns “J” and “K” and is also equal to Column “E.”

Should you have any questions, need additional information, or have information that would affect this budget review, please contact Julie Perry at 833-5850.

Attachment

cc: Executive Staff
Bookkeepers

SCHOOL DISTRICT OF OKALOOSA COUNTY
DISCRETIONARY SET-ASIDE - PROJECT 4099
BASED ON LEAVING \$50,000 AT SCHOOLS OVER & ABOVE REGULAR OPERATING EXPENDITURES
ESTIMATED AVAILABLE DISCRETIONARY YEAR-END BUDGET BASED ON REVIEWS DATED DECEMBER 17, 2013
FISCAL YEAR 2013-2014
JANUARY 13, 2014

CALCULATION OF TOTAL FUNDS TO MOVE TO PROJECT 4099							CALCULATION OF FUNDS TO MOVE AT MID-YEAR & AFTER FINAL ADJUSTMENT						
CENTER	SCHOOL NAME	A	B	C	D	E	F	G	H	I	J	K	L
		ESTIMATED AVAILABLE DISCR. BUDGET YEAR-END	PROBABLE DISCR. BUDGET CHANGES	FINAL ESTIMATED AVAILABLE DISCR. BUDGET YEAR-END	FUNDS TO REMAIN IN SCHOOL DISCR. BUDGET	TOTAL PROJECTED FUNDS TO MOVE TO DISCR. SET-ASIDE PROJECT 4099	FINAL ESTIMATED AVAILABLE DISCR. BUDGET YEAR-END	LESS PROJECTED FINAL ADJUSTMENT	EQUALS PROJECTED AVAILABLE DISCR. BUDGET MID-YEAR	FUNDS TO REMAIN IN SCHOOL DISCR. BUDGET	FUNDS TO MOVE TO DISCR. SET-ASIDE PROJECT 4099 MID-YEAR	PROJECTED FUNDS TO MOVE TO DISCR. SET-ASIDE PROJECT 4099 AFTER FINAL ADJUSTMENT	TOTAL PROJECTED FUNDS TO MOVE TO DISCR. SET- ASIDE PROJECT 4099
(A + B) \$ 50,000 IF C > D, (C - D)							(A + B)	(SEE NOTE #1)	(F - G)	\$ 50,000	IF H > I, (H - I)	IF C > D, (E - J)	(J + K)
DISTRICT SCHOOLS													
0031	EDWINS ELEMENTARY SCHOOL	\$ 157,960	\$ 12,000	\$ 169,960	\$ 50,000	\$ 119,960	\$ 169,960	\$ 63,804	\$ 106,156	\$ 50,000	\$ 56,156	\$ 63,804	\$ 119,960
0041	BAKER SCHOOL	(7,020)	-	(7,020)	50,000	-	(7,020)	25,708	(32,728)	50,000	-	-	-
0051	BOB SIKES ELEMENTARY SCHOOL	414,262	12,000	426,262	50,000	376,262	426,262	101,594	324,668	50,000	274,668	101,594	376,262
0082	MEIGS MIDDLE SCHOOL	112,593	7,000	119,593	50,000	69,593	119,593	-	119,593	50,000	69,593	-	69,593
0092	SHOAL RIVER MIDDLE SCHOOL	42,464	20,000	62,464	50,000	12,464	62,464	-	62,464	50,000	12,464	-	12,464
0121	RUCKEL MIDDLE SCHOOL	174,746	6,500	181,246	50,000	131,246	181,246	49,365	131,881	50,000	81,881	49,365	131,246
0131	DESTIN ELEMENTARY SCHOOL	187,131	-	187,131	50,000	137,131	187,131	51,144	135,987	50,000	85,987	51,144	137,131
0151	EDGE ELEMENTARY SCHOOL	117,731	3,000	120,731	50,000	70,731	120,731	-	120,731	50,000	70,731	-	70,731
0161	EGLIN ELEMENTARY SCHOOL	42,852	-	42,852	50,000	-	42,852	-	42,852	50,000	-	-	-
0201	LAUREL HILL SCHOOL	(27,040)	3,700	(23,340)	50,000	-	(23,340)	-	(23,340)	50,000	-	-	-
0211	NICEVILLE HIGH SCHOOL	272,149	-	272,149	50,000	222,149	272,149	102,170	169,979	50,000	119,979	102,170	222,149
0222	NORTHWOOD ELEMENTARY SCHOOL	16,635	-	16,635	50,000	-	16,635	61,736	(45,101)	50,000	-	-	-
0241	SILVER SANDS SCHOOL	243,289	4,100	247,389	50,000	197,389	247,389	-	247,389	50,000	197,389	-	197,389
0251	RIVERSIDE ELEMENTARY SCHOOL	138,127	7,000	145,127	50,000	95,127	145,127	-	145,127	50,000	95,127	-	95,127
0271	PRYOR MIDDLE SCHOOL	242,366	7,900	250,266	50,000	200,266	250,266	-	250,266	50,000	200,266	-	200,266
0281	WRIGHT ELEMENTARY SCHOOL	108,380	16,100	124,480	50,000	74,480	124,480	75,276	49,204	50,000	-	74,480	74,480
0431	SHALIMAR ELEMENTARY SCHOOL	227,548	4,600	232,148	50,000	182,148	232,148	80,394	151,754	50,000	101,754	80,394	182,148
0541	ELLIOTT POINT ELEMENTARY SCHOOL	54,462	-	54,462	50,000	4,462	54,462	-	54,462	50,000	4,462	-	4,462
0561	MARY ESTHER ELEMENTARY SCHOOL	129,329	-	129,329	50,000	79,329	129,329	50,822	78,507	50,000	28,507	50,822	79,329
0571	PLEW ELEMENTARY SCHOOL	169,587	6,592	176,179	50,000	126,179	176,179	64,905	111,274	50,000	61,274	64,905	126,179
0581	CHOCTAW HIGH SCHOOL	85,742	1,200	86,942	50,000	36,942	86,942	-	86,942	50,000	36,942	-	36,942
0601	CRESTVIEW HIGH SCHOOL	(178,458)	-	(178,458)	50,000	-	(178,458)	103,916	(282,374)	50,000	-	-	-
0621	KENWOOD ELEMENTARY SCHOOL	34,844	3,000	37,844	50,000	-	37,844	13,761	24,083	50,000	-	-	-
0631	FLOROSA ELEMENTARY SCHOOL	49,337	-	49,337	50,000	-	49,337	85,393	(36,056)	50,000	-	-	-
0641	FORT WALTON BEACH HIGH SCHOOL	60,521	3,800	64,321	50,000	14,321	64,321	-	64,321	50,000	14,321	-	14,321
0651	BRUNER MIDDLE SCHOOL	16,047	8,300	24,347	50,000	-	24,347	10,439	13,908	50,000	-	-	-
0671	LEWIS K-8 SCHOOL	53,393	6,729	60,122	50,000	10,122	60,122	-	60,122	50,000	10,122	-	10,122
0681	LONGWOOD ELEMENTARY SCHOOL	315,183	-	315,183	50,000	265,183	315,183	137,080	178,103	50,000	128,103	137,080	265,183
0701	CHOICE HIGH & VOCATIONAL CENTER	21,831	6,200	28,031	50,000	-	28,031	-	28,031	50,000	-	-	-
0731	WALKER ELEMENTARY SCHOOL	141,183	2,800	143,983	50,000	93,983	143,983	31,707	112,276	50,000	62,276	31,707	93,983
0741	BLUEWATER ELEMENTARY SCHOOL	94,900	1,800	96,700	50,000	46,700	96,700	138,063	(41,363)	50,000	-	46,700	46,700
0751	ANTIOCH ELEMENTARY SCHOOL	174,353	3,100	177,453	50,000	127,453	177,453	56,330	121,123	50,000	71,123	56,330	127,453
0761	DAVIDSON MIDDLE SCHOOL	236,554	37,500	274,054	50,000	224,054	274,054	27,097	246,957	50,000	196,957	27,097	224,054
0771	DESTIN MIDDLE SCHOOL	335,027	18,900	353,927	50,000	303,927	353,927	-	353,927	50,000	303,927	-	303,927
0801	RICHBOURG SCHOOL	73,178	-	73,178	50,000	23,178	73,178	-	73,178	50,000	23,178	-	23,178
TOTAL - DISTRICT SCHOOLS		\$ 4,331,186	\$ 203,821	\$ 4,535,007		\$ 3,244,779	\$ 4,535,007	\$ 1,330,704	\$ 3,204,303		\$ 2,307,187	\$ 937,592	\$ 3,244,779

SCHOOL DISTRICT OF OKALOOSA COUNTY
DISCRETIONARY SET-ASIDE - PROJECT 4099
BASED ON LEAVING \$50,000 AT SCHOOLS OVER & ABOVE REGULAR OPERATING EXPENDITURES
ESTIMATED AVAILABLE DISCRETIONARY YEAR-END BUDGET BASED ON REVIEWS DATED DECEMBER 17, 2013
FISCAL YEAR 2013-2014
JANUARY 13, 2014

CALCULATION OF TOTAL FUNDS TO MOVE TO PROJECT 4099						CALCULATION OF FUNDS TO MOVE AT MID-YEAR & AFTER FINAL ADJUSTMENT							
CENTER	SCHOOL NAME	A	B	C	D	E	F	G	H	I	J	K	L
		ESTIMATED AVAILABLE DISCR. BUDGET YEAR-END	PROBABLE DISCR. BUDGET CHANGES	FINAL ESTIMATED AVAILABLE DISCR. BUDGET YEAR-END (A + B)	FUNDS TO REMAIN IN SCHOOL DISCR. BUDGET \$ 50,000	TOTAL PROJECTED FUNDS TO MOVE TO DISCR. SET-ASIDE PROJECT 4099 IF C > D, (C - D)	FINAL ESTIMATED AVAILABLE DISCR. BUDGET YEAR-END (A + B)	LESS PROJECTED FINAL ADJUSTMENT (SEE NOTE #1)	EQUALS PROJECTED AVAILABLE DISCR. BUDGET MID-YEAR (F - G)	FUNDS TO REMAIN IN SCHOOL DISCR. BUDGET \$ 50,000	FUNDS TO MOVE TO DISCR. SET-ASIDE PROJECT 4099 MID-YEAR IF H > I, (H - I)	PROJECTED FUNDS TO MOVE TO DISCR. SET-ASIDE PROJECT 4099 AFTER FINAL ADJUSTMENT IF C > D, (E - J)	TOTAL PROJECTED FUNDS TO MOVE TO DISCR. SET- ASIDE PROJECT 4099 (J + K)
DISTRICT OPERATED REGULAR PROGRAMS													
0721	OKALOOSA STEMM ACADEMY	56,197	-	56,197	50,000	6,197	56,197	-	56,197	50,000	6,197	-	6,197
0791	E CCI - BEST CHANCE NORTH	-	-	-	N/A	-	-	-	-	N/A	-	-	-
0811	SOUTHSIDE PRE-K D	118,595	3,100	121,695	50,000	71,695	121,695	9,287	112,408	50,000	62,408	9,287	71,695
7001	K-12 FLORIDA VIRTUAL	-	-	-	N/A	-	-	-	-	N/A	-	-	-
7023	OKALOOSA ONLINE	-	-	-	N/A	-	-	-	-	N/A	-	-	-
9818	NORTHWEST FLORIDA BALLET	-	-	-	50,000	-	-	-	-	50,000	-	-	-
9819	TEACHING ADJUDICATED YOUTH	90,777	-	90,777	N/A	-	90,777	-	90,777	N/A	-	-	-
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS		\$ 265,569	\$ 3,100	\$ 268,669		\$ 77,892	\$ 268,669	\$ 9,287	\$ 259,382		\$ 68,605	\$ 9,287	\$ 77,892
DISTRICT OPERATED DJJ PROGRAM													
9810	GULF COAST YOUTH ACADEMY	40,516	4,778	45,294	N/A	-	45,294	-	45,294	N/A	-	-	-
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	11,616	1,000	12,616	N/A	-	12,616	-	12,616	N/A	-	-	-
9812	OKALOOSA YOUTH ACADEMY	6,503	-	6,503	N/A	-	6,503	-	6,503	N/A	-	-	-
9813	OKALOOSA REGIONAL DETENTION CENTER	4,490	-	4,490	N/A	-	4,490	-	4,490	N/A	-	-	-
9814	ADOLE. SUBST. ABUSE PROG.	47,740	-	47,740	N/A	-	47,740	4,525	43,215	N/A	-	-	-
TOTAL - DISTRICT OPERATED DJJ PROGRAM		\$ 110,865	\$ 5,778	\$ 116,643		\$ -	\$ 116,643	\$ 4,525	\$ 112,118		\$ -	\$ -	\$ -
TOTAL - SCHOOLS, REGULAR PROGRAMS, & DJJ PROGRAMS		\$ 4,707,620	\$ 212,699	\$ 4,920,319		\$ 3,322,671	\$ 4,920,319	\$ 1,344,516	\$ 3,575,803		\$ 2,375,792	\$ 946,879	\$ 3,322,671

NOTES:

1. COLUMN "G" - PROJECTED FINAL ADJUSTMENT: SCHOOLS WITH PROJECTED INCREASES IN FEFP BASE FUNDING PER THE ACTUAL OCTOBER FTE AND PROJECTED FEBRUARY FTE RECEIVED 50% OF THE INCREASE IN THEIR MID-YEAR ADJUSTMENTS. IF SCHOOLS MAINTAIN THE PROJECTED INCREASES, THEIR FINAL ADJUSTMENTS WOULD BE THE ADDITIONAL 50% AS REFLECTED ABOVE. THESE PROJECTED INCREASES WERE INCLUDED ON SCHOOL BUDGET REVIEWS; THEREFORE, THEY ARE A PART OF THE ESTIMATED AVAILABLE DISCRETIONARY YEAR-END BUDGET. TO CALCULATE THE FUNDS TO MOVE TO PROJECT 4099 AT MID-YEAR, THE PROJECTED INCREASES HAVE BEEN BACKED OUT OF THE YEAR-END ESTIMATE TO OBTAIN THE AMOUNT IN COLUMN "H."
2. ONCE THE ACTUAL FEBRUARY FTE HAS BEEN RECEIVED AND THE FINAL ADJUSTMENT TO FEFP BASE FUNDING HAS BEEN MADE, THE ADDITIONAL FUNDS NOTED IN COLUMN "K" WILL BE MOVED TO PROJECT 4099.
3. FUNDS AT THE DISTRICT OPERATED DJJ PROGRAM AND TEACHING ADJUDICATED YOUTH WILL NOT BE MOVED TO PROJECT 4099 AT THIS TIME.