



# SCHOOL DISTRICT OF OKALOOSA COUNTY

## TECHNICAL ASSISTANCE MEMORANDUM


### FINANCE

FINANCE TAM: 2016-038

CONTACT: Julie Perry, Director  
Budgeting & Financial Services

TELEPHONE: 833-5850

TO: All School Principals

FROM: Rita R. Scallan, Chief Financial Officer 

DATE: April 20, 2016

SUBJECT: Final Adjustment for Increases in Unweighted FTE

The Finance Department has received the FTE numbers for the February 2016 Survey. Each school's actual Unweighted FTE has been calculated based on the actual October 2015 Unweighted FTE *PLUS* the actual February 2016 Unweighted FTE. The final budget adjustment is explained in the following sections.

#### **Overhead Allocation**

Per the School Budget Manual, the overhead allocation consists of the following categories:

- Utilities Allocation – A flat amount for total utilities was spread based on conditioned square footage; therefore, no adjustment is required.
- Supplies – Schools received a base allocation of \$8,000 plus \$15.00 per unweighted FTE. Schools with projected increases in UFTE will receive a corresponding budget increase. Schools with projected decreases in UFTE will be held harmless.
- Temporary Personnel – An allocation of \$1,000 per full-time equivalent instructional unit was made. The District will fund all substitutes for regular leave; therefore, no adjustment is required.
- Other Overhead – Schools received an allocation of \$75.00 per unweighted FTE. Schools with projected increases in UFTE will receive a corresponding budget increase. Schools with projected decreases in UFTE will be held harmless.

The attached spreadsheet, "Discretionary Overhead Allocation Final Increase Based on Actual October and February Unweighted FTE" is explained below:

- Column A – This is the actual Unweighted FTE based on the October 2015 and February 2016 FTE surveys.
- Column B – The adjusted projected Unweighted FTE per the School Budget Manual is shown in this column.
- Column C – School increases and (decreases) are listed in this column.
- Column D – Any school that had an increase in Unweighted FTE is listed in this column.
- Column E – The Unweighted FTE increase funded at the mid-year adjustment is shown in this column.

- Column F – The total increase for the year (Column D) less the increase allocated at mid-year (Column E) equals the Net Unweighted FTE for the final adjustment. If this calculation would result in a negative number, the school has been held harmless.
- Column G – The final Supply Allocation increase is calculated by multiplying Column F by \$15.00.
- Column H – The final Other Overhead Allocation is calculated by multiplying Column F by \$75.00.
- Column I – This is the total final overhead allocation increase. Schools that had decreases in Unweighted FTE were held harmless. Budget allocations were made to 1010.9890.0987.Center.

#### **Positions Based on School Staffing Grid**

As the school year is coming to a close, positions based on the School Staffing Grid will not be recalculated.

#### **Enrollment**

Each school's updated enrollment sheet showing a comparison between the 'estimated actual UFTE and WFTE' and the 'adjusted projected Final Conference UFTE and WFTE' may be found on the Finance website. Go to the Finance homepage, choose 'Budget Publications' under 'Quick Links,' and choose 'Enrollment – February FTE – Feb. 16' under 'Supplementary School Information.'

#### **This is the final adjustment for fiscal year 2015-2016.**

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. If you have questions in regard to position changes, Paula Sadler (833-5833), Jason Lulue (833-5828), and Cindy Harris (833-5821) will be happy to provide assistance.

cc: Superintendent  
Executive Staff Members

Attachments

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**DISCRETIONARY OVERHEAD ALLOCATION FINAL INCREASE**  
**BASED ON ACTUAL OCTOBER & FEBRUARY UNWEIGHTED FTE**  
**FISCAL YEAR 2015-2016**  
**APRIL 20, 2016**

COST CENTER	SCHOOL/CENTER NAME	A	B	C	D	E	F	G	H	I
		ESTIMATED ACTUAL TOTAL UFTE BASED ON OCT & FEB	ADJUSTED PROJECTED UFTE PER SCHOOL BUDGET MANUAL	INCREASE/ (DECREASE) IN UFTE	100% OF INCREASES IN UFTE	UFTE FUNDED AT MID-YEAR	UFTE TO FUND AT FINAL	SUPPLY ALLOCATION FOR FINAL INCREASES IN UFTE	OTHER OVERHEAD ALLOCATION FOR FINAL INCREASES IN UFTE	TOTAL FINAL OVERHEAD ALLOCATION INCREASE
				(A - B)	(> 0)	TAM 2016-023	(D - E) > 0	\$ 15.00	\$ 75.00	(G + H)
<b>DISTRICT SCHOOLS</b>										
0031	EDWINS ELEMENTARY	432.12	436.00	(3.88)	-	0.21	-	\$ -	\$ -	\$ -
0041	BAKER SCHOOL	1,359.53	1,327.00	32.53	32.53	9.19	23.34	350	1,751	2,101
0051	BOB SIKES ELEMENTARY	755.43	799.50	(44.07)	-	-	-	-	-	-
0082	MEIGS MIDDLE	575.83	536.50	39.33	39.33	17.88	21.45	322	1,609	1,931
0092	SHOAL RIVER MIDDLE	824.69	819.00	5.69	5.69	8.01	-	-	-	-
0121	RUCKEL MIDDLE	1,010.61	909.00	101.61	101.61	50.22	51.39	771	3,854	4,625
0131	DESTIN ELEMENTARY	870.74	871.50	(0.76)	-	-	-	-	-	-
0151	EDGE ELEMENTARY	610.75	627.00	(16.25)	-	-	-	-	-	-
0161	EGLIN ELEMENTARY	472.07	453.00	19.07	19.07	13.35	5.72	86	429	515
0201	LAUREL HILL SCHOOL	375.92	375.00	0.92	0.92	-	0.92	14	69	83
0211	NICEVILLE HIGH	1,887.31	1,889.00	(1.69)	-	-	-	-	-	-
0222	NORTHWOOD ELEMENTARY	778.54	878.50	(99.96)	-	-	-	-	-	-
0241	SILVER SANDS	135.01	129.00	6.01	6.01	2.51	3.50	52	262	314
0251	RIVERSIDE ELEMENTARY	849.31	821.00	28.31	28.31	15.37	12.94	194	971	1,165
0271	PRYOR MIDDLE	602.32	565.00	37.32	37.32	19.21	18.11	272	1,358	1,630
0281	WRIGHT ELEMENTARY	658.84	675.00	(16.16)	-	-	-	-	-	-
0431	SHALIMAR ELEMENTARY	661.67	665.00	(3.33)	-	-	-	-	-	-
0541	ELLIOTT PT. ELEMENTARY	621.24	627.00	(5.76)	-	-	-	-	-	-
0561	MARY ESTHER ELEMENTARY	582.70	572.00	10.70	10.70	0.95	9.75	146	731	877
0571	PLEW ELEMENTARY	771.55	713.00	58.55	58.55	31.00	27.55	413	2,066	2,479
0581	CHOCTAWHATCHEE HIGH	1,522.26	1,551.00	(28.74)	-	-	-	-	-	-
0601	CRESTVIEW HIGH	1,868.48	1,812.00	56.48	56.48	22.80	33.68	505	2,526	3,031
0621	KENWOOD ELEMENTARY	641.90	645.00	(3.10)	-	-	-	-	-	-
0631	FLOROSA ELEMENTARY	531.35	589.00	(57.65)	-	-	-	-	-	-
0641	FT. WALTON BEACH HIGH	1,533.45	1,580.00	(46.55)	-	-	-	-	-	-
0651	BRUNER MIDDLE	750.88	737.00	13.88	13.88	6.55	7.33	110	550	660
0671	LEWIS K-8	615.11	608.00	7.11	7.11	2.20	4.91	74	368	442
0681	LONGWOOD ELEMENTARY	640.38	691.50	(51.12)	-	-	-	-	-	-
0701	CHOICE HIGH & VOCATIONAL CENTER	207.64	194.00	13.64	13.64	7.54	6.10	91	457	548
0721	OKALOOSA STEM ACADEMY	188.77	167.00	21.77	21.77	13.07	8.70	131	653	784
0731	WALKER ELEMENTARY	836.07	840.50	(4.43)	-	-	-	-	-	-
0741	BLUEWATER ELEMENTARY	893.19	850.00	43.19	43.19	17.98	25.21	378	1,891	2,269
0751	ANTIOCH ELEMENTARY	886.43	881.00	5.43	5.43	3.24	2.19	33	164	197
0761	DAVIDSON MIDDLE	946.33	936.00	10.33	10.33	5.42	4.91	74	368	442
0771	DESTIN MIDDLE	704.55	648.00	56.55	56.55	28.76	27.79	417	2,084	2,501
0801	RICHBOURG SCHOOL	72.39	56.00	16.39	16.39	7.65	8.74	131	656	787
0811	SOUTHSIDE PRE-K D	208.80	196.00	12.80	12.80	0.42	12.38	186	928	1,114
<b>DISTRICT SCHOOLS</b>		<b>27,884.16</b>	<b>27,670.00</b>	<b>214.16</b>	<b>597.61</b>	<b>283.53</b>	<b>316.61</b>	<b>\$ 4,750</b>	<b>\$ 23,745</b>	<b>\$ 28,495</b>

**Note:**

1. FTE information provided by Information Systems on April 18, 2016.