



SCHOOL DISTRICT OF OKALOOSA COUNTY

TECHNICAL ASSISTANCE MEMORANDUM


FINANCE

FINANCE TAM: 2018-027

CONTACT: Julie Perry, Director
Budgeting & Financial Services

TELEPHONE: 833-5850

TO: All School Principals

FROM: Rita R. Scallan, Chief Financial Officer 

DATE: March 29, 2018

SUBJECT: Final Adjustment for Increases in Unweighted FTE

The Finance Department has received the FTE numbers for the February 2018 Survey. Each school's actual Unweighted FTE has been calculated based on the actual October 2017 Unweighted FTE *PLUS* the actual February 2018 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 \$67.50 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 2017 and February 2018 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 \$67.50.
- 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. 18' under 'Supplementary School Information.'

This is the final adjustment for fiscal year 2017-2018.

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

Attachments

**SCHOOL DISTRICT OF OKALOOSA COUNTY
DISCRETIONARY OVERHEAD ALLOCATION FINAL INCREASE
BASED ON ACTUAL OCTOBER & FEBRUARY UNWEIGHTED FTE
FISCAL YEAR 2017-2018
MARCH 29, 2018**

		A	B	C	D	E	F	G	H	I
COST CENTER	SCHOOL/CENTER NAME	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 2018-022	(D - E) > 0	\$ 15.00	\$ 67.50	(G + H)

CENTRALLY BUDGETED SCHOOLS

0031	EDWINS ELEMENTARY	446.46	445.00	1.46	1.46	8.63	-	\$ -	\$ -	\$ -
0041	BAKER SCHOOL	1,418.63	1,520.00	(101.37)	-	-	-	-	-	-
0051	BOB SIKES ELEMENTARY	862.16	840.00	22.16	22.16	10.62	11.54	173	779	952
0082	MEIGS MIDDLE	539.29	535.00	4.29	4.29	0.35	3.94	59	266	325
0092	SHOAL RIVER MIDDLE	845.40	821.00	24.40	24.40	11.54	12.86	193	868	1,061
0121	RUCKEL MIDDLE	1,120.43	1,145.00	(24.57)	-	-	-	-	-	-
0131	DESTIN ELEMENTARY	919.40	954.00	(34.60)	-	-	-	-	-	-
0151	EDGE ELEMENTARY	630.02	640.00	(9.98)	-	-	-	-	-	-
0161	EGLIN ELEMENTARY	505.73	485.00	20.73	20.73	11.65	9.08	136	613	749
0201	LAUREL HILL SCHOOL	377.42	373.00	4.42	4.42	1.91	2.51	38	169	207
0211	NICEVILLE HIGH	1,961.46	1,978.00	(16.54)	-	0.30	-	-	-	-
0222	NORTHWOOD ELEMENTARY	809.90	770.00	39.90	39.90	22.81	17.09	256	1,154	1,410
0241	SILVER SANDS	143.34	135.00	8.34	8.34	6.49	1.85	28	125	153
0251	RIVERSIDE ELEMENTARY	820.61	862.00	(41.39)	-	-	-	-	-	-
0271	PRYOR MIDDLE	658.15	701.00	(42.85)	-	-	-	-	-	-
0281	WRIGHT ELEMENTARY	583.52	623.00	(39.48)	-	-	-	-	-	-
0431	SHALIMAR ELEMENTARY	662.99	673.00	(10.01)	-	-	-	-	-	-
0541	ELLIOTT PT. ELEMENTARY	653.36	612.00	41.36	41.36	21.00	20.36	305	1,374	1,679
0561	MARY ESTHER ELEMENTARY	617.38	618.00	(0.62)	-	-	-	-	-	-
0571	PLEW ELEMENTARY	792.18	835.00	(42.82)	-	-	-	-	-	-
0581	CHOCTAWHATCHEE HIGH	1,521.15	1,553.00	(31.85)	-	-	-	-	-	-
0601	CRESTVIEW HIGH	1,892.60	1,866.00	26.60	26.60	18.45	8.15	122	550	672
0621	KENWOOD ELEMENTARY	629.68	618.00	11.68	11.68	8.60	3.08	46	208	254
0631	FLOROSA ELEMENTARY	558.58	539.00	19.58	19.58	6.08	13.50	202	911	1,113
0641	FT. WALTON BEACH HIGH	1,585.75	1,558.00	27.75	27.75	23.64	4.11	62	277	339
0651	BRUNER MIDDLE	797.34	758.00	39.34	39.34	19.26	20.08	301	1,355	1,656
0671	LEWIS SCHOOL	723.08	620.00	103.08	103.08	49.30	53.78	807	3,630	4,437
0681	LONGWOOD ELEMENTARY	585.02	596.00	(10.98)	-	-	-	-	-	-
0701	OTC & CHOICE HIGH	156.26	162.45	(6.19)	-	-	-	-	-	-
0721	OKALOOSA STEM ACADEMY	231.35	213.00	18.35	18.35	10.49	7.86	118	531	649
0731	WALKER ELEMENTARY	856.09	863.00	(6.91)	-	-	-	-	-	-
0741	BLUEWATER ELEMENTARY	968.30	909.00	59.30	59.30	28.11	31.19	468	2,105	2,573
0751	ANTIOCH ELEMENTARY	953.93	939.00	14.93	14.93	4.86	10.07	151	680	831
0761	DAVIDSON MIDDLE	1,051.61	1,031.00	20.61	20.61	10.37	10.24	154	691	845
0771	DESTIN MIDDLE	742.65	753.00	(10.35)	-	-	-	-	-	-
0801	RICHBOURG SCHOOL	90.66	79.00	11.66	11.66	7.64	4.02	60	271	331
0811	SOUTHSIDE PRIMARY	254.67	194.00	60.67	60.67	28.31	32.36	485	2,184	2,669
TOTAL		28,966.55	28,816.45	150.10	580.61	310.41	277.67	\$ 4,164	\$ 18,741	\$ 22,905

Note:

1. FTE information provided by Information Systems on March 27, 2018.