



# SCHOOL DISTRICT OF OKALOOSA COUNTY

## TECHNICAL ASSISTANCE MEMORANDUM

### FINANCE

FINANCE TAM: 2022-027  
CONTACT: Julie Perry, Interim CFO  
Budgeting & Financial Services  
TELEPHONE: 833-5850

TO: All School Principals  
FROM: Julie Perry, Interim Chief Financial Officer/Budgeting Director  
DATE: May 2, 2022  
SUBJECT: Final Adjustment for Increases in Unweighted FTE

*Julie A. Perry*

The Finance Department has received the FTE numbers for the February 2022 Survey. Each school's actual Unweighted FTE has been calculated based on the actual October 2021 Unweighted FTE *PLUS* the actual February 2022 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 \$10,000 plus \$12.50 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.
- Temporary Personnel – An allocation of \$1,100 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 2021 and February 2022 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 \$12.50.
- 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. 22' under 'Supplementary School Information.'

### **This is the final adjustment for fiscal year 2021-2022.**

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  
Senior Staff Members

Attachments

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**DISCRETIONARY OVERHEAD ALLOCATION FINAL INCREASE**  
**BASED ON ACTUAL OCTOBER & FEBRUARY UNWEIGHTED FTE**  
**FISCAL YEAR 2021-2022**  
**MAY 2, 2022**

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 2022-016	(D - E) > 0	\$ 12.50	\$ 67.50	(G + H)

**CENTRALLY BUDGETED SCHOOLS**

0031	EDWINS ELEMENTARY	441.89	442.00	(0.11)	-	1.70	-	\$ -	\$ -	\$ -
0041	BAKER SCHOOL	1,426.80	1,412.00	14.80	14.80	2.42	12.38	155	836	991
0051	BOB SIKES ELEMENTARY	785.67	821.00	(35.33)	-	-	-	-	-	-
0082	MEIGS MIDDLE	587.30	628.00	(40.70)	-	-	-	-	-	-
0092	SHOAL RIVER MIDDLE	905.19	909.00	(3.81)	-	-	-	-	-	-
0121	RUCKEL MIDDLE	1,130.74	1,150.00	(19.26)	-	-	-	-	-	-
0131	DESTIN ELEMENTARY	939.10	948.00	(8.90)	-	-	-	-	-	-
0151	EDGE ELEMENTARY	534.88	520.00	14.88	14.88	9.08	5.80	72	392	464
0161	EGLIN ELEMENTARY	450.55	456.00	(5.45)	-	-	-	-	-	-
0201	LAUREL HILL SCHOOL	415.81	365.00	50.81	50.81	27.49	23.32	292	1,574	1,866
0211	NICEVILLE HIGH	1,853.98	1,972.00	(118.02)	-	-	-	-	-	-
0222	NORTHWOOD ELEMENTARY	813.24	802.00	11.24	11.24	6.04	5.20	65	351	416
0241	SILVER SANDS	106.30	109.00	(2.70)	-	-	-	-	-	-
0251	RIVERSIDE ELEMENTARY	930.32	912.00	18.32	18.32	7.43	10.89	136	735	871
0271	PRYOR MIDDLE	706.94	753.00	(46.06)	-	-	-	-	-	-
0281	WRIGHT ELEMENTARY	617.17	577.00	40.17	40.17	20.86	19.31	241	1,303	1,544
0431	SHALIMAR ELEMENTARY	609.25	600.00	9.25	9.25	1.19	8.06	101	544	645
0541	ELLIOTT PT. ELEMENTARY	565.80	573.00	(7.20)	-	-	-	-	-	-
0561	MARY ESTHER ELEMENTARY	461.43	487.00	(25.57)	-	-	-	-	-	-
0571	PLEW ELEMENTARY	832.31	836.00	(3.69)	-	-	-	-	-	-
0581	CHOCTAWHATCHEE HIGH	1,502.53	1,486.00	16.53	16.53	20.80	-	-	-	-
0601	CRESTVIEW HIGH	2,127.61	2,179.00	(51.39)	-	-	-	-	-	-
0621	KENWOOD ELEMENTARY	577.67	598.00	(20.33)	-	-	-	-	-	-
0631	FLOROSA ELEMENTARY	558.65	576.00	(17.35)	-	-	-	-	-	-
0641	FT. WALTON BEACH HIGH	1,518.40	1,569.00	(50.60)	-	-	-	-	-	-
0651	BRUNER MIDDLE	776.83	791.00	(14.17)	-	-	-	-	-	-
0671	LEWIS SCHOOL	699.42	724.00	(24.58)	-	-	-	-	-	-
0681	LONGWOOD ELEMENTARY	565.46	551.00	14.46	14.46	6.39	8.07	101	545	646
0701	OTC & CHOICE HIGH	58.65	83.00	(24.35)	-	-	-	-	-	-
0721	OKALOOSA STEM ACADEMY	301.54	283.00	18.54	18.54	10.85	7.69	96	519	615
0731	WALKER ELEMENTARY	839.75	787.00	52.75	52.75	24.71	28.04	350	1,893	2,243
0741	BLUEWATER ELEMENTARY	958.05	924.00	34.05	34.05	11.58	22.47	281	1,517	1,798
0751	ANTIOCH ELEMENTARY	951.85	952.00	(0.15)	-	-	-	-	-	-
0761	DAVIDSON MIDDLE	1,090.01	1,096.00	(5.99)	-	-	-	-	-	-
0771	DESTIN MIDDLE	819.34	740.00	79.34	79.34	31.47	47.87	598	3,231	3,829
0801	RICHBOURG SCHOOL	84.69	91.00	(6.31)	-	-	-	-	-	-
0811	SOUTHSIDE PRIMARY	197.74	234.00	(36.26)	-	-	-	-	-	-
	<b>TOTAL</b>	<b>28,742.86</b>	<b>28,936.00</b>	<b>(193.14)</b>	<b>375.14</b>	<b>182.01</b>	<b>199.10</b>	<b>\$ 2,488</b>	<b>\$ 13,440</b>	<b>\$ 15,928</b>

**Note:**

1. FTE information provided by Information Systems on May 2, 2022.