



# SCHOOL DISTRICT OF OKALOOSA COUNTY

## TECHNICAL ASSISTANCE MEMORANDUM

### FINANCE

FINANCE TAM: 2023-023  
CONTACT: Julie Perry, CFO  
TELEPHONE: 833-5850

TO: All School Principals  
FROM: Julie Perry, Chief Financial Officer  
DATE: January 20, 2023  
SUBJECT: Mid-Year Adjustment for Increases/(Decreases) in Unweighted FTE

*Julie A. Perry*

The Finance Department has received the FTE numbers for the October 2022 Survey. Each school's estimated actual Unweighted FTE has been calculated based on the actual October 2022 Unweighted FTE PLUS the estimated February 2023 Unweighted FTE. The February 2023 Unweighted FTE was estimated using DOE's February FTE factors. The mid-year 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 \$1,150 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 Mid-Year Increase Based on Actual October and Projected February Unweighted FTE" is explained below:

- Column A – This is the estimated actual Unweighted FTE based on the October 2022 actual FTE PLUS the estimated February 2023 FTE using DOE's February FTE factors.
- 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 shown in Column D is decreased by 50% as February is only an estimate.

- Column F – The mid-year Supply Allocation increase is calculated by multiplying Column E by \$12.50.
- Column G – The mid-year Other Overhead Allocation is calculated by multiplying Column E by \$67.50.
- Column H – This is the total mid-year overhead allocation increase. Schools that had decreases in Unweighted FTE were held harmless. Budget allocations were made to 1010.9890.0987.Center.

### **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 – October FTE – Oct. 22' under 'Supplementary School Information.'

**The District will make another adjustment after it receives the 4<sup>th</sup> FEFP Calculation in April 2023. This adjustment will reflect the actual February 2023 FTE for your school and will be the final adjustment for the fiscal year.**

Should you have any questions or need additional information regarding the calculation or budget issues, please do not hesitate to contact me at 833-5850. If you have questions in regard to position changes, Paula Sadler (833-5833), Lynda Bush (833-5830), and Nicole McMahon (833-5831) will be happy to provide assistance.

cc: Superintendent  
Executive Staff Members

Attachments

**SCHOOL DISTRICT OF OKALOOSA COUNTY**  
**DISCRETIONARY OVERHEAD ALLOCATION MID-YEAR INCREASE**  
**BASED ON ACTUAL OCTOBER & PROJECTED FEBRUARY UNWEIGHTED FTE**  
**FISCAL YEAR 2022-2023**  
**JANUARY 20, 2023**

COST CENTER	SCHOOL/CENTER NAME	A	B	C	D	E	F	G	H
		ESTIMATED ACTUAL TOTAL UFTE BASED ON OCTOBER	ADJUSTED PROJECTED UFTE PER SCHOOL BUDGET MANUAL	INCREASE/ (DECREASE) IN UFTE	100% OF INCREASES IN UFTE	50% OF INCREASES IN UFTE	SUPPLY ALLOCATION FOR 50% INCREASES IN UFTE	OTHER OVERHEAD ALLOCATION FOR 50% INCREASES IN UFTE	TOTAL MID-YEAR OVERHEAD ALLOCATION INCREASE
				(A - B)	(> 0)	(D x 50%)	\$ 12.50	\$ 67.50	(F + G)
0031	EDWINS ELEMENTARY	446.88	421.66	25.22	25.22	12.61	\$ 158	\$ 851	\$ 1,009
0041	BAKER SCHOOL	1,419.91	1,423.34	(3.43)	-	-	-	-	-
0051	BOB SIKES ELEMENTARY	820.12	811.43	8.69	8.69	4.34	54	293	347
0082	MEIGS MIDDLE	606.77	581.04	25.73	25.73	12.87	161	869	1,030
0092	SHOAL RIVER MIDDLE	924.98	914.66	10.32	10.32	5.16	65	348	413
0121	RUCKEL MIDDLE	1,134.89	1,145.98	(11.09)	-	-	-	-	-
0131	DESTIN ELEMENTARY	975.83	959.49	16.34	16.34	8.17	102	551	653
0151	EDGE ELEMENTARY	535.62	541.27	(5.65)	-	-	-	-	-
0161	EGLIN ELEMENTARY	460.65	448.87	11.78	11.78	5.89	74	398	472
0201	LAUREL HILL SCHOOL	433.15	434.52	(1.37)	-	-	-	-	-
0211	NICEVILLE HIGH	1,766.69	1,927.09	(160.40)	-	-	-	-	-
0222	NORTHWOOD ELEMENTARY	811.44	824.92	(13.48)	-	-	-	-	-
0241	SILVER SANDS	111.69	122.13	(10.44)	-	-	-	-	-
0251	RIVERSIDE ELEMENTARY	927.44	949.85	(22.41)	-	-	-	-	-
0271	PRYOR MIDDLE	706.72	700.73	5.99	5.99	3.00	38	203	241
0281	WRIGHT ELEMENTARY	618.80	610.75	8.05	8.05	4.02	50	271	321
0431	SHALIMAR ELEMENTARY	616.48	610.29	6.19	6.19	3.10	39	209	248
0541	ELLIOTT PT. ELEMENTARY	598.00	556.50	41.50	41.50	20.75	259	1,401	1,660
0561	MARY ESTHER ELEMENTARY	442.71	444.21	(1.50)	-	-	-	-	-
0571	PLEW ELEMENTARY	829.94	835.50	(5.56)	-	-	-	-	-
0581	CHOCTAWHATCHEE HIGH	1,579.45	1,509.42	70.03	70.03	35.01	438	2,363	2,801
0601	CRESTVIEW HIGH	2,158.19	2,226.58	(68.39)	-	-	-	-	-
0621	KENWOOD ELEMENTARY	537.37	542.32	(4.95)	-	-	-	-	-
0631	FLOROSA ELEMENTARY	538.34	551.14	(12.80)	-	-	-	-	-
0641	FT. WALTON BEACH HIGH	1,433.55	1,476.58	(43.03)	-	-	-	-	-
0651	BRUNER MIDDLE	773.26	769.47	3.79	3.79	1.89	24	128	152
0671	LEWIS SCHOOL	696.39	688.74	7.65	7.65	3.82	48	258	306
0681	LONGWOOD ELEMENTARY	497.14	560.59	(63.45)	-	-	-	-	-
0701	OKALOOSA TECHNICAL COLLEGE	30.31	26.20	4.11	4.11	2.06	26	139	165
0721	OKALOOSA STEM ACADEMY	342.89	314.68	28.21	28.21	14.11	176	952	1,128
0731	WALKER ELEMENTARY	856.29	863.03	(6.74)	-	-	-	-	-
0741	BLUEWATER ELEMENTARY	928.84	985.12	(56.28)	-	-	-	-	-
0751	ANTIOCH ELEMENTARY	1,019.91	950.64	69.27	69.27	34.64	433	2,338	2,771
0761	DAVIDSON MIDDLE	1,144.48	1,105.94	38.54	38.54	19.27	241	1,301	1,542
0771	DESTIN MIDDLE	846.08	826.80	19.28	19.28	9.64	121	651	772
0801	RICHBOURG SCHOOL	78.93	91.56	(12.63)	-	-	-	-	-
0811	SOUTHSIDE PRIMARY	207.85	195.64	12.21	12.21	6.11	76	412	488
	<b>DISTRICT SCHOOLS</b>	<b>28,857.98</b>	<b>28,948.68</b>	<b>(90.70)</b>	<b>412.90</b>	<b>206.46</b>	<b>\$ 2,583</b>	<b>\$ 13,936</b>	<b>\$ 16,519</b>

**Notes:**

1. FTE information provided by Information Systems on January 11, 2023.
2. February FTE projected using February 2023 factors.