



SCHOOL DISTRICT OF OKALOOSA COUNTY

TECHNICAL ASSISTANCE MEMORANDUM

FINANCE

FINANCE TAM: 2023-035
CONTACT: Lynda Bush, Director
Budgeting & Financial Services
TELEPHONE: 833-5830

TO: All School Principals
FROM: Julie Perry, Chief Financial Officer *Julie A. Perry*
DATE: May 1, 2023
SUBJECT: Final Adjustment for Increases in Unweighted FTE

The Finance Department has received the FTE numbers for the February 2023 Survey. Each school's actual Unweighted FTE has been calculated based on the actual October 2022 Unweighted FTE *PLUS* the actual February 2023 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:

- Supplies Allocation – 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 2022 and February 2023 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.

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. 23' under 'Supplementary School Information.'

This is the final adjustment for fiscal year 2022-2023.

Should you have any questions or need additional information regarding the calculation or budget issues, please do not hesitate to contact Lynda Bush at 833-5830. If you have questions in regard to position changes, Paula Sadler (833-5833) or Suzie Gander (833-5854) will be happy to provide assistance.

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 2022-2023
APRIL 17, 2023**

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 2023-023	(D - E) > 0	\$	12.50	\$	67.50	(G + H)

CENTRALLY BUDGETED SCHOOLS

0031	EDWINS ELEMENTARY	447.47	421.66	25.81	25.81	12.61	13.20	\$ 165	\$ 891	\$ 1,056
0041	BAKER SCHOOL	1,423.68	1,423.34	0.34	0.34	-	0.34	4	23	27
0051	BOB SIKES ELEMENTARY	829.24	811.43	17.81	17.81	4.34	13.47	168	909	1,077
0082	MEIGS MIDDLE	597.77	581.04	16.73	16.73	12.87	3.86	48	261	309
0092	SHOAL RIVER MIDDLE	907.90	914.66	(6.76)	-	5.16	-	-	-	-
0121	RUCKEL MIDDLE	1,135.91	1,145.98	(10.07)	-	-	-	-	-	-
0131	DESTIN ELEMENTARY	982.39	959.49	22.90	22.90	8.17	14.73	184	994	1,178
0151	EDGE ELEMENTARY	531.49	541.27	(9.78)	-	-	-	-	-	-
0161	EGLIN ELEMENTARY	447.48	448.87	(1.39)	-	5.89	-	-	-	-
0201	LAUREL HILL SCHOOL	428.77	434.52	(5.75)	-	-	-	-	-	-
0211	NICEVILLE HIGH	1,758.49	1,927.09	(168.60)	-	-	-	-	-	-
0222	NORTHWOOD ELEMENTARY	798.65	824.92	(26.27)	-	-	-	-	-	-
0241	SILVER SANDS	110.62	122.13	(11.51)	-	-	-	-	-	-
0251	RIVERSIDE ELEMENTARY	924.72	949.85	(25.13)	-	-	-	-	-	-
0271	PRYOR MIDDLE	698.97	700.73	(1.76)	-	3.00	-	-	-	-
0281	WRIGHT ELEMENTARY	634.13	610.75	23.38	23.38	4.02	19.36	242	1,307	1,549
0431	SHALIMAR ELEMENTARY	612.84	610.29	2.55	2.55	3.10	-	-	-	-
0541	ELLIOTT PT. ELEMENTARY	593.53	556.50	37.03	37.03	20.75	16.28	204	1,099	1,303
0561	MARY ESTHER ELEMENTARY	442.51	444.21	(1.70)	-	-	-	-	-	-
0571	PLEW ELEMENTARY	823.37	835.50	(12.13)	-	-	-	-	-	-
0581	CHOCTAWHATCHEE HIGH	1,537.89	1,509.42	28.47	28.47	35.01	-	-	-	-
0601	CRESTVIEW HIGH	2,167.59	2,226.58	(58.99)	-	-	-	-	-	-
0621	KENWOOD ELEMENTARY	535.35	542.32	(6.97)	-	-	-	-	-	-
0631	FLOROSA ELEMENTARY	543.04	551.14	(8.10)	-	-	-	-	-	-
0641	FT. WALTON BEACH HIGH	1,430.44	1,476.58	(46.14)	-	-	-	-	-	-
0651	BRUNER MIDDLE	764.54	769.47	(4.93)	-	1.89	-	-	-	-
0671	LEWIS SCHOOL	685.44	688.74	(3.30)	-	3.82	-	-	-	-
0681	LONGWOOD ELEMENTARY	525.39	560.59	(35.20)	-	-	-	-	-	-
0701	OTC & CHOICE HIGH	33.81	26.20	7.61	7.61	2.06	5.55	69	375	444
0721	OKALOOSA STEM ACADEMY	341.12	314.68	26.44	26.44	14.11	12.33	154	832	986
0731	WALKER ELEMENTARY	856.12	863.03	(6.91)	-	-	-	-	-	-
0741	BLUEWATER ELEMENTARY	931.96	985.12	(53.16)	-	-	-	-	-	-
0751	ANTIOCH ELEMENTARY	1,022.65	950.64	72.01	72.01	34.64	37.37	467	2,522	2,989
0761	DAVIDSON MIDDLE	1,149.01	1,105.94	43.07	43.07	19.27	23.80	297	1,607	1,904
0771	DESTIN MIDDLE	854.96	826.80	28.16	28.16	9.64	18.52	232	1,250	1,482
0801	RICHBOURG SCHOOL	77.57	91.56	(13.99)	-	-	-	-	-	-
0811	SOUTHSIDE PRIMARY	211.48	195.64	15.84	15.84	6.11	9.73	122	657	779
	TOTAL	28,798.29	28,948.68	(150.39)	368.15	206.46	188.54	\$ 2,356	\$ 12,727	\$ 15,083

Note:

1. FTE information provided by Information Systems on March 29, 2023.