



# SCHOOL DISTRICT OF OKALOOSA COUNTY

## TECHNICAL ASSISTANCE MEMORANDUM

### FINANCE

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FINANCE TAM: 2024-039  
CONTACT: Lynda Bush, Director  
Budgeting & Financial Services  
TELEPHONE: 833-5830

TO: All School Principals  
FROM: Julie Perry, Chief Financial Officer  
DATE: June 6, 2024  
SUBJECT: Final Adjustment for Increases in Unweighted FTE

A handwritten signature in blue ink that reads "Julie A. Perry".

The Finance Department has received the FTE numbers for the February 2024 Survey. Each school's actual Unweighted FTE has been calculated based on the actual October 2023 Unweighted FTE *PLUS* the actual February 2024 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.
- Flexible Overhead Allocation – Schools received an allocation of \$50.00 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 2023 and February 2024 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 Flexible Overhead Allocation increase is calculated by multiplying Column E by \$50.00.

- Column H – 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. 24' under 'Supplementary School Information.'

### **This is the final adjustment for fiscal year 2023-2024.**

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 2023-2024**  
**MAY 30, 2024**

		A	B	C	D	E	F	G	H
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	FLEXIBLE OVERHEAD ALLOCATION FOR FINAL INCREASES IN UFTE	TOTAL FINAL OVERHEAD ALLOCATION INCREASE
				(A - B)	(> 0)	TAM 2024-023	(D - E) > 0	\$ 50.00	(G + H)

**CENTRALLY BUDGETED SCHOOLS**

0031	EDWINS ELEMENTARY	445.84	434.00	11.84	11.84	349.00	-	\$ -	\$ -
0041	BAKER SCHOOL	1,399.82	1,418.00	(18.18)	-	-	-	-	-
0051	BOB SIKES ELEMENTARY	791.87	820.00	(28.13)	-	-	-	-	-
0082	MEIGS MIDDLE	549.15	545.00	4.15	4.15	-	4.15	208	208
0092	SHOAL RIVER MIDDLE	894.46	935.00	(40.54)	-	-	-	-	-
0121	RUCKEL MIDDLE	1,043.54	1,054.00	(10.46)	-	-	-	-	-
0131	DESTIN ELEMENTARY	934.92	1,007.00	(72.08)	-	-	-	-	-
0151	EDGE ELEMENTARY	543.26	534.00	9.26	9.26	313.00	-	-	-
0161	EGLIN ELEMENTARY	422.77	459.00	(36.23)	-	-	-	-	-
0201	LAUREL HILL SCHOOL	440.74	437.00	3.74	3.74	387.00	-	-	-
0211	NICEVILLE HIGH	1,737.54	1,826.00	(88.46)	-	-	-	-	-
0222	NORTHWOOD ELEMENTARY	811.63	775.00	36.63	36.63	1,206.00	-	-	-
0241	SILVER SANDS	103.02	111.00	(7.98)	-	-	-	-	-
0251	RIVERSIDE ELEMENTARY	979.16	945.00	34.16	34.16	918.00	-	-	-
0271	PRYOR MIDDLE	684.16	675.00	9.16	9.16	-	9.16	458	458
0281	WRIGHT ELEMENTARY	591.54	632.00	(40.46)	-	-	-	-	-
0431	SHALIMAR ELEMENTARY	577.83	617.00	(39.17)	-	-	-	-	-
0541	ELLIOTT PT. ELEMENTARY	603.34	593.00	10.34	10.34	151.00	-	-	-
0561	MARY ESTHER ELEMENTARY	432.19	423.00	9.19	9.19	288.00	-	-	-
0571	PLEW ELEMENTARY	811.11	819.00	(7.89)	-	41.00	-	-	-
0581	CHOCTAWHATCHEE HIGH	1,582.48	1,560.00	22.48	22.48	807.00	-	-	-
0601	CRESTVIEW HIGH	2,239.74	2,201.00	38.74	38.74	953.00	-	-	-
0621	KENWOOD ELEMENTARY	517.74	519.00	(1.26)	-	152.00	-	-	-
0631	FLOROSA ELEMENTARY	533.85	512.00	21.85	21.85	493.00	-	-	-
0641	FT. WALTON BEACH HIGH	1,409.19	1,339.10	70.09	70.09	1,780.00	-	-	-
0651	BRUNER MIDDLE	734.35	743.00	(8.65)	-	-	-	-	-
0671	LEWIS SCHOOL	674.49	663.00	11.49	11.49	418.00	-	-	-
0681	LONGWOOD ELEMENTARY	556.59	525.00	31.59	31.59	1,044.00	-	-	-
0701	OTC & CHOICE HIGH	29.95	37.00	(7.05)	-	19.00	-	-	-
0721	OKALOOSA STEMM ACADEMY	338.68	367.00	(28.32)	-	-	-	-	-
0731	WALKER ELEMENTARY	837.10	858.00	(20.90)	-	-	-	-	-
0741	BLUEWATER ELEMENTARY	918.19	912.00	6.19	6.19	73.00	-	-	-
0751	ANTIOCH ELEMENTARY	965.64	1,009.00	(43.36)	-	-	-	-	-
0761	DAVIDSON MIDDLE	1,137.70	1,221.00	(83.30)	-	-	-	-	-
0771	DESTIN MIDDLE	844.48	860.00	(15.52)	-	-	-	-	-
0801	RICHBOURG SCHOOL	63.57	82.64	(19.07)	-	-	-	-	-
0811	SOUTHSIDE PRIMARY	224.81	212.00	12.81	12.81	352.00	-	-	-
<b>TOTAL</b>		<b>28,406.44</b>	<b>28,679.74</b>	<b>(273.30)</b>	<b>343.71</b>	<b>9,744.00</b>	<b>13.31</b>	<b>\$ 666</b>	<b>\$ 666</b>

**Note:**

1. FTE information provided by Information Systems on May 17, 2024.