



# SCHOOL DISTRICT OF OKALOOSA COUNTY

## TECHNICAL ASSISTANCE MEMORANDUM

### FINANCE

FINANCE TAM: 2025-030  
CONTACT: Lynda Bush, Director - Budgeting  
TELEPHONE: 833-5830

TO: All School Principals  
FROM: Julie Perry, Chief Financial Officer *Julie A. Perry*  
DATE: February 14, 2025  
SUBJECT: Mid-Year Adjustment for Increases/(Decreases) in Unweighted FTE

The Finance Department has received the FTE numbers for the October 2024 Survey. Each school's estimated actual Unweighted FTE has been calculated based on the actual October 2024 Unweighted FTE PLUS the estimated February 2025 Unweighted FTE. The February 2025 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:

- Flexible Overhead Allocation – Schools received an allocation of \$10,000.00 plus \$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.
- Temporary Personnel Allocation – This allocation will not be adjusted.

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 2024 actual FTE PLUS the estimated February 2025 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 Flexible Overhead Allocation increase is calculated by multiplying Column E by \$50.00. 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. 24' under 'Supplementary School Information.'

**The District will make another adjustment after it receives the 4<sup>th</sup> FEFP Calculation in April 2025. This adjustment will reflect the actual February 2025 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 Lynda Bush at 833-5830. If you have questions in regard to position changes, Paula Sadler (833-5833) will be happy to provide assistance for south and central schools, and Sam Stow (833-5831) will be happy to provide assistance for north schools.

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 2024-2025**  
**JANUARY 27, 2025**

COST CENTER	SCHOOL/CENTER NAME	A	B	C	D	E	F
		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	FLEXIBLE OVERHEAD ALLOCATION FOR 50% INCREASES IN UFTE
				(A - B)	(> 0)	(D x 50%)	\$ 50.00
0031	EDWINS ELEMENTARY	472.89	469.75	3.14	3.14	1.57	\$ 79
0041	BAKER SCHOOL	1,383.01	1,368.80	14.21	14.21	7.11	356
0051	BOB SIKES ELEMENTARY	780.82	801.00	(20.18)	-	-	-
0082	MEIGS MIDDLE	608.55	488.00	120.55	120.55	60.28	3,014
0092	SHOAL RIVER MIDDLE	909.94	906.20	3.74	3.74	1.87	94
0121	RUCKEL MIDDLE	1,047.54	1,062.30	(14.76)	-	-	-
0131	DESTIN ELEMENTARY	906.54	930.30	(23.76)	-	-	-
0151	EDGE ELEMENTARY	501.93	549.15	(47.22)	-	-	-
0161	EGLIN ELEMENTARY	436.60	429.50	7.10	7.10	3.55	178
0201	LAUREL HILL SCHOOL	426.19	427.65	(1.46)	-	-	-
0211	NICEVILLE HIGH	1,806.08	1,685.15	120.93	120.93	60.46	3,023
0222	NORTHWOOD ELEMENTARY	790.32	802.50	(12.18)	-	-	-
0241	SILVER SANDS	90.69	99.00	(8.31)	-	-	-
0251	RIVERSIDE ELEMENTARY	1,019.23	1,017.55	1.68	1.68	0.84	42
0271	PRYOR MIDDLE	719.84	645.90	73.94	73.94	36.97	1,849
0281	WRIGHT ELEMENTARY	612.80	553.30	59.50	59.50	29.75	1,488
0431	SHALIMAR ELEMENTARY	557.77	574.30	(16.53)	-	-	-
0541	ELLIOTT PT. ELEMENTARY	582.00	619.50	(37.50)	-	-	-
0561	MARY ESTHER ELEMENTARY	438.52	425.20	13.32	13.32	6.66	333
0571	PLEW ELEMENTARY	761.97	782.70	(20.73)	-	-	-
0581	CHOCTAWHATCHEE HIGH	1,588.49	1,529.80	58.69	58.69	29.35	1,468
0601	CRESTVIEW HIGH	2,195.04	2,155.75	39.29	39.29	19.65	983
0621	KENWOOD ELEMENTARY	470.01	521.75	(51.74)	-	-	-
0631	FLOROSA ELEMENTARY	536.18	533.25	2.93	2.93	1.46	73
0641	FT. WALTON BEACH HIGH	1,410.70	1,336.50	74.20	74.20	37.10	1,855
0651	BRUNER MIDDLE	672.23	644.75	27.48	27.48	13.74	687
0671	LEWIS SCHOOL	651.56	649.00	2.56	2.56	1.28	64
0681	LONGWOOD ELEMENTARY	549.16	564.25	(15.09)	-	-	-
0701	OKALOOSA TECHNICAL COLLEGE	53.42	35.50	17.92	17.92	8.96	448
0721	OKALOOSA STEM ACADEMY	349.34	333.10	16.24	16.24	8.12	406
0731	WALKER ELEMENTARY	864.87	882.50	(17.63)	-	-	-
0741	BLUEWATER ELEMENTARY	883.86	929.10	(45.24)	-	-	-
0751	ANTIOCH ELEMENTARY	933.50	966.10	(32.60)	-	-	-
0761	DAVIDSON MIDDLE	1,098.98	1,112.75	(13.77)	-	-	-

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**BASED ON ACTUAL OCTOBER & PROJECTED FEBRUARY UNWEIGHTED FTE**  
**FISCAL YEAR 2024-2025**  
**JANUARY 27, 2025**

		A	B	C	D	E	F
<b>COST CENTER</b>	<b>SCHOOL/CENTER NAME</b>	<b>ESTIMATED ACTUAL TOTAL UFTE BASED ON OCTOBER</b>	<b>ADJUSTED PROJECTED UFTE PER SCHOOL BUDGET MANUAL</b>	<b>INCREASE/ (DECREASE) IN UFTE</b>	<b>100% OF INCREASES IN UFTE</b>	<b>50% OF INCREASES IN UFTE</b>	<b>FLEXIBLE OVERHEAD ALLOCATION FOR 50% INCREASES IN UFTE</b>
				(A - B)	(> 0)	(D x 50%)	\$ 50.00
0771	DESTIN MIDDLE	794.49	817.00	(22.51)	-	-	-
0801	RICHBOURG SCHOOL	66.26	65.50	0.76	0.76	0.38	19
0811	SOUTHSIDE PRIMARY	195.08	226.00	(30.92)	-	-	-
<b>DISTRICT SCHOOLS</b>		<b>28,166.40</b>	<b>27,940.35</b>	<b>226.05</b>	<b>658.18</b>	<b>329.10</b>	<b>\$ 16,459</b>

**Notes:**

1. FTE information provided by Information Systems on January 27, 2025.
2. February FTE projected using February 2025 factors.