



**OKALOOSA COUNTY SCHOOL DISTRICT
Class Size Reduction Equalization Allocation
School Year 2004-2005**

The School Board directed the Superintendent and Finance to develop a funding model that would allow all schools to have comparable services while minimizing the financial impact of the reallocation of funds on large schools.

The intent of the Equalization Allocation is to provide funding to the financial "breakeven" point for Other School Services and Operational Costs. The "breakeven point" is the UFTE necessary to generate adequate funds to provide for the total cost of basic educational services and standard operational costs.

Based on comparable services, the estimated breakeven point for elementary schools is 600 UFTE and 775 for middle schools. The Class Size Reduction Equalization Allocation allocates funds to elementary schools below 600 UFTE and to middle schools and Laurel Hill School that are below 775 UFTE.

Rationale:

In most circumstances, the cost of direct classroom instruction (salary and benefits only) accounts for approximately 71% of the FEFP funding generated by a student. This leaves approximately 29% or about \$931 per student to provide all of the other educational services and operational costs of a school. The cost per student for other school services and operational costs at a large school is much less than the cost per student at a small school for the same services because there are more students to bear the cost of these services. For example, in a large elementary school like Bluewater Elementary, the cost per student for the Media Specialist is approximately \$88.51 while the cost per student at a small elementary like Edwins Elementary is \$133.03.

Other School Services include instructional supplements and the salaries and benefits for various personnel such as School Principal, Guidance Counselor, P. E. Teacher, Music Teacher, Art Teacher, Media Specialist, Educational Support Personnel (Classroom Assistants, Secretary, Bookkeeper, Clerk, Custodial Services, etc.), Nurse, and Substitute Teachers. School Operational Costs include all other direct and indirect costs to the school such as utilities, classroom and operational supplies, etc.

For budgeting purposes, there is a section on the Salary Menu (MIS 3382) for your school, if applicable, for Class Size Reduction Equalization Allocation - Project 5126.

Project Number 2004-2005:

Class Size Reduction Equalization Allocation 5126

Allocation Method: Based on size of school

Elementary Schools (600 UFTE minus School's UFTE) times \$1,000.00 = Equalization Allocation

Middle Schools and Laurel Hill School (775 UFTE minus School's UFTE) times \$1,000.00 = Equalization Allocation

Example: *Edge Elementary* Class Size Reduction Equalization Allocation = (600 UFTE minus 474.65 UFTE) times \$1,000.00 = \$125,350

The District will adjust each school's project budget after the October 2004 FTE Survey and the February 2005 FTE Survey.

OKALOOSA COUNTY SCHOOL DISTRICT
Class Size Equalization
Fiscal Year 2004-2005 Budget Allocation
as of February 27, 2004

Date of Information: February 27, 2004

Elementary: \$1,000 per UFTE less than 600 UFTE

Middle Schools and Laurel Hill School: \$1,000 per UFTE less than 775 UFTE

COST CENTER NUMBER	SCHOOL/CENTER NAME	TOTAL Projected UFTE FY 2004-2005	FTE Less Than Breakeven	Class Size Equalization Allocation
DISTRICT SCHOOLS				
31	EDWINS ELEMENTARY	461.55	138.45	138,450.00
41	BAKER SCHOOL	1,332.64		-
51	BOB SIKES ELEMENTARY	534.50	65.50	65,500.00
82	MEIGS MIDDLE	663.45	111.55	111,550.00
92	RICHBOURG MIDDLE	728.11	46.89	46,890.00
121	RUCKEL MIDDLE	872.84		
131	DESTIN ELEMENTARY	845.25		
151	EDGE ELEMENTARY	474.65	125.35	125,350.00
161	CHEROKEE ELEMENTARY	528.59	71.41	71,410.00
201	LAUREL HILL SCHOOL	377.86	397.14	397,140.00
211	NICEVILLE HIGH	2,160.95		
222	NORTHWOOD ELEMENTARY	519.52	80.48	80,480.00
241	SILVER SANDS SCHOOL	149.00		
251	SOUTHSIDE ELEMENTARY	549.56	50.44	50,440.00
261	VALPARAISO ELEMENTARY	485.63	114.37	114,370.00
271	PRYOR MIDDLE	783.25	-	-
281	WRIGHT ELEMENTARY	569.53	30.47	30,470.00
431	SHALIMAR ELEMENTARY	529.40	70.60	70,600.00
441	OAK HILL ELEMENTARY	529.62	70.38	70,380.00
541	ELLIOTT PT. ELEMENTARY	614.46		
551	OCEAN CITY ELEMENTARY	469.65	130.35	130,350.00
561	MARY ESTHER ELEMENTARY	574.49	25.51	25,510.00
571	PLEW ELEMENTARY	668.43		
581	CHOCTAWHATCHEE HIGH + ACADEMY	1,710.60		
601	CRESTVIEW HIGH + VO TECH	1,778.49		
621	KENWOOD ELEMENTARY	539.54	60.46	60,460.00
631	FLOROSA ELEMENTARY	559.51	40.49	40,490.00
641	FT. WALTON BEACH HIGH + SUCCESS ACADEMY	1,869.56		
651	BRUNER MIDDLE	1,023.32		
671	LEWIS MIDDLE	628.40	146.60	146,600.00
681	LONGWOOD ELEMENTARY	439.64	160.36	160,360.00
731	WALKER ELEMENTARY	639.57		
741	BLUEWATER ELEMENTARY	696.53		
751	ANTIOCH ELEMENTARY	764.35		
761	DAVIDSON MIDDLE	882.70		
771	DESTIN MIDDLE	738.27	36.73	36,730.00
	DISTRICT SCHOOLS	27,693.41	1,973.53	1,973,530.00