



OKALOOSA COUNTY SCHOOL DISTRICT
Class Size Reduction Equalization Allocation
School Year 2006-2007

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 UFTE 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 70% of the FEFP funding generated by a student. This leaves approximately 30% or about \$976 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 \$99.21 while the cost per student at a small elementary like Edwins Elementary is \$152.61.

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.

Project Number: 5126

Allocation Method: Based on Size of School
Same as Fiscal Year 2005-2006

Elementary Schools

(600 UFTE minus School's UFTE) times \$1,000 = Equalization Allocation

Middle Schools and Laurel Hill School

(775 UFTE minus School's UFTE) times \$1,000 = Equalization Allocation

Example: *Edwins Elementary* Class Size Reduction Equalization Allocation

(600 UFTE minus 418 UFTE) times \$1,000 = \$182,000

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. Also, the budget packet Excel file includes a Budget Detail Form (MIS 3149) for Class Size Reduction Equalization - Project 5126.

The District will adjust each school's project budget after the October 2006 FTE Survey and the February 2007 FTE Survey.

Any available funds in the project for your school at the end of fiscal year 2006-2007 will carry over to the next fiscal year.

OKALOOSA COUNTY SCHOOL DISTRICT
Class Size Reduction Equalization Allocation
Fiscal Year 2006-2007 Budget Allocation
As of February 2006

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 2006-2007	FTE Less Than Breakeven	Class Size Equalization Allocation FY 2006-2007
DISTRICT SCHOOLS				
31	EDWINS ELEMENTARY	418.00	182.00	\$ 182,000
41	BAKER SCHOOL	1,359.12	N/A	N/A
51	BOB SIKES ELEMENTARY	630.00	N/A	N/A
82	MEIGS MIDDLE	703.00	72.00	72,000
92	RICHBOURG MIDDLE	754.20	20.80	20,800
111	W. E. COMBS SCHOOL	27.00	N/A	N/A
121	RUCKEL MIDDLE	810.00	N/A	N/A
131	DESTIN ELEMENTARY	844.00	N/A	N/A
151	EDGE ELEMENTARY	509.98	90.02	90,020
161	CHEROKEE ELEMENTARY	442.50	157.50	157,500
201	LAUREL HILL SCHOOL	482.00	293.00	293,000
211	NICEVILLE HIGH	2,243.02	N/A	N/A
222	NORTHWOOD ELEMENTARY	615.00	N/A	N/A
241	SILVER SANDS SCHOOL	160.00	N/A	N/A
251	SOUTHSIDE ELEMENTARY	587.00	13.00	13,000
261	VALPARAISO ELEMENTARY	470.00	130.00	130,000
271	PRYOR MIDDLE	695.00	80.00	80,000
281	WRIGHT ELEMENTARY	577.10	22.90	22,900
431	SHALIMAR ELEMENTARY	530.00	70.00	70,000
441	OAK HILL ELEMENTARY	550.00	50.00	50,000
541	ELLIOTT PT. ELEMENTARY	602.00	N/A	N/A
551	OCEAN CITY ELEMENTARY	483.00	117.00	117,000
561	MARY ESTHER ELEMENTARY	570.00	30.00	30,000
571	PLEW ELEMENTARY	616.02	N/A	N/A
581	CHOCTAWHATCHEE HIGH + ACADEMY	1,820.00	N/A	N/A
601	CRESTVIEW HIGH + NORTH OKALOOSA INSTITUTE	1,817.75	N/A	N/A
621	KENWOOD ELEMENTARY	520.00	80.00	80,000
631	FLOROSA ELEMENTARY	625.00	N/A	N/A
641	FT. WALTON BEACH HIGH + SUCCESS ACADEMY	1,970.16	N/A	N/A
651	BRUNER MIDDLE	985.00	N/A	N/A
671	LEWIS MIDDLE	615.00	160.00	160,000
681	LONGWOOD ELEMENTARY	380.00	220.00	220,000
701	OKALOOSA APPLIED TECHNOLOGY CENTER - COMMON CAMPUS	236.00	N/A	N/A
731	WALKER ELEMENTARY	680.00	N/A	N/A
741	BLUEWATER ELEMENTARY	643.00	N/A	N/A
751	ANTIOCH ELEMENTARY	800.00	N/A	N/A
761	DAVIDSON MIDDLE	950.00	N/A	N/A
771	DESTIN MIDDLE	615.00	160.00	160,000
	DISTRICT SCHOOLS	28,334.85	1,948.22	\$ 1,948,220