



OKALOOSA COUNTY SCHOOL DISTRICT
Class Size Reduction Equalization Allocation
School Year 2007-2008

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, to middle schools below 775 UFTE, Laurel Hill School for UFTE below 775 UFTE, and Baker School for UFTE below 1450.

Rationale:

If the Class Size Amendment were not in place, the cost of direct classroom instruction (salary and benefits of teacher only) would account for approximately 71% of the FEFP funding generated by a student. This would leave approximately 29% or about \$1,085 per student for other school services. Operational costs at a large school are 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 Antioch Elementary, the cost per student for the Media Specialist is approximately \$82.09 while the cost per student at a small elementary like Edwins Elementary is \$166.07.

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
 \$1,300 X Number of Students Less than Breakeven

Elementary Schools

(600 UFTE minus School's UFTE) times \$1,300 = Equalization Allocation

Middle Schools and Laurel Hill School

(775 UFTE minus School's UFTE) times \$1,300 = Equalization Allocation

Baker School

(1450 UFTE minus School's UFTE) times \$1,300 = Equalization Allocation

Example: *Edwins Elementary*

Class Size Reduction Equalization Allocation

(600 UFTE minus 423.88 UFTE) times \$1,300 = \$228,956

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 2007 FTE Survey and the February 2008 FTE Survey.

Any available funds in the project for your school at the end of fiscal year 2007-2008 will carry over to the next fiscal year.

SCHOOL DISTRICT OF OKALOOSA COUNTY
Class Size Reduction Equalization Allocation

Elementary Schools: \$1,300 per UFTE Less than 600;

Middle Schools: \$1,300 per UFTE less than 775;

Laurel Hill \$1,300 per UFTE less than 775; and

Baker School \$1,300 per UFTE less than 1450

As of February 2007

COST CENTER NUMBER	SCHOOL/CENTER NAME	TOTAL Projected UFTE FY 2007-2008	FTE Less Than Breakeven	Class Size Equalization Allocation FY 2007-2008
DISTRICT SCHOOLS				
31	EDWINS ELEMENTARY SCHOOL	423.88	176.12	\$ 228,956
41	BAKER SCHOOL	1,357.16	92.84	120,692
51	BOB SIKES ELEMENTARY SCHOOL	682.55	N/A	-
82	MEIGS MIDDLE SCHOOL	644.56	130.44	169,572
92	RICHBOURG MIDDLE SCHOOL	718.32	56.68	73,684
111	W. E. COMBS SCHOOL	-	N/A	-
121	RUCKEL MIDDLE SCHOOL	787.86	N/A	-
131	DESTIN ELEMENTARY SCHOOL	871.95	N/A	-
151	EDGE ELEMENTARY SCHOOL	485.73	114.27	148,551
161	CHEROKEE ELEMENTARY SCHOOL	709.90	N/A	-
201	LAUREL HILL SCHOOL	421.38	353.62	459,706
211	NICEVILLE HIGH SCHOOL	2,151.85	N/A	-
222	NORTHWOOD ELEMENTARY SCHOOL	683.91	N/A	-
241	SILVER SANDS SCHOOL	149.09	N/A	-
251	SOUTHSIDE ELEMENTARY SCHOOL	555.15	44.85	58,305
261	VALPARAISO ELEMENTARY SCHOOL	436.09	163.91	213,083
271	PRYOR MIDDLE SCHOOL	591.87	183.13	238,069
281	WRIGHT ELEMENTARY SCHOOL	560.00	40.00	52,000
431	SHALIMAR ELEMENTARY SCHOOL	497.38	102.62	133,406
441	OAK HILL ELEMENTARY SCHOOL	-	N/A	-
541	ELLIOTT PT. ELEMENTARY SCHOOL	575.18	24.82	32,266
551	OCEAN CITY ELEMENTARY SCHOOL	485.88	114.12	148,356
561	MARY ESTHER ELEMENTARY SCHOOL	530.35	69.65	90,545
571	PLEW ELEMENTARY SCHOOL	594.39	5.61	7,293
581	CHOCTAW HIGH SCHOOL	1,732.37	N/A	-
601	CRESTVIEW HIGH SCHOOL	1,855.59	N/A	-
621	KENWOOD ELEMENTARY SCHOOL	545.15	54.85	71,305
631	FLOROSA ELEMENTARY SCHOOL	619.59	N/A	-
641	FT. WALTON HIGH SCHOOL	1,779.71	N/A	-
651	BRUNER MIDDLE SCHOOL	930.86	N/A	-
671	LEWIS MIDDLE SCHOOL	627.10	147.90	192,270
681	LONGWOOD ELEMENTARY SCHOOL	386.60	213.40	277,420
701	OKALOOSA APPLIED TECHNOLOGY CENTER	215.25	N/A	-
731	WALKER ELEMENTARY SCHOOL	752.41	N/A	-
741	BLUEWATER ELEMENTARY SCHOOL	629.50	N/A	-
751	ANTIOCH ELEMENTARY SCHOOL	857.51	N/A	-
761	DAVIDSON MIDDLE SCHOOL	906.55	N/A	-
771	DESTIN MIDDLE SCHOOL	576.53	198.47	258,011
TOTAL - DISTRICT SCHOOLS		27,329.15		2,973,490
DISTRICT OPERATED REGULAR PROGRAMS				
582	CHOCTAW ACADEMY	59.34	N/A	-
602	CRESTVIEW VO TECH	-	N/A	-
604	NORTH OKALOOSA INSTITUTE	35.87	N/A	-
642	FT WALTON ACADEMY	59.38	N/A	-
781	EMERALD COAST CAREER INSTITUTE - SOUTH	-	N/A	-
791	EMERALD COAST CAREER INSTITUTE - NORTH	-	N/A	-
7004	OKALOOSA ONLINE	-	N/A	-
9818	NWFL BALLET	90.45	N/A	-
9819	TEACHING ADJUDICATED YOUTH	23.64	N/A	-
9820	BLENDED SCHOOL	156.21	N/A	-
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS		424.89	-	-
TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS		27,754.04		2,973,490
SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS				
9810	GULF COAST YOUTH ACADEMY	128.98	N/A	-
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	83.23	N/A	-
9812	OKALOOSA YOUTH ACADEMY	129.00	N/A	-
9813	OKALOOSA REGIONAL DETENTION CENTER	62.25	N/A	-
9814	ADOLESCENT SUBSTANCE ABUSE CENTER	50.09	N/A	-
9817	MILTON GIRLS JUVENILE RESIDENTIAL FACILITY	73.90	N/A	-
TOTAL - DISTRICT OPERATED DJJ PROGRAM		527.45	-	-
TOTAL - DISTRICT SCHOOLS, REGULAR PROGRAMS & DJJ PROGRAMS		28,281.49		\$ 2,973,490