



**OKALOOSA COUNTY SCHOOL DISTRICT
Class Size Reduction Equalization Allocation**

School Year 2008-2009

Revised May 15, 2008, Per Final Conference

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 820 UFTE for middle schools. The Class Size Reduction Equalization Allocation allocates funds to elementary schools below 600 UFTE, to middle schools below 820 UFTE, Laurel Hill School for UFTE below 820 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" and "school operational costs." At a large school, the cost per student 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 Antioch Elementary, the cost per student for the Media Specialist is approximately \$89.38 while the cost per student at a small elementary like Edwins Elementary is \$168.03.

"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.

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

(820 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 439.66 UFTE) times \$1,300 = \$208,442

For budgeting purposes, there is a section on the Salary Menu (MIS 3382) for your school, if applicable, for Class Size Reduction Equalization - Project 5126. This project may only be used to fund basic instructional positions and substitutes. Finance has already entered the number of basic instructional positions that may be purchased with your current allocation. Any remaining funds will be budgeted to 1010.5100.0750.Center.5126. Purchasing basic instructional positions with this project will enable a school to have more funds in its Discretionary/No Project budget which may in turn be used for "other school services" and "school operational costs."

The District will adjust each school's project budget after the October 2008 FTE Survey and the February 2009 FTE Survey.

Any available funds in the project for your school at the end of fiscal year 2008-2009 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 820;
Laurel Hill \$1,300 per UFTE less than 820; and
Baker School \$1,300 per UFTE less than 1450
Fiscal Year 2008-2009
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COST CENTER NUMBER	SCHOOL/CENTER NAME	TOTAL Adjusted Projected UFTE FY 2008-2009	FTE Less Than Breakeven	Class Size Equalization Allocation FY 2008-2009
DISTRICT SCHOOLS				
31	EDWINS ELEMENTARY SCHOOL	439.66	160.34	\$ 208,442
41	BAKER SCHOOL	1,348.12	101.88	132,444
51	BOB SIKES ELEMENTARY SCHOOL	672.34	N/A	-
82	MEIGS MIDDLE SCHOOL	642.04	177.96	231,348
92	RICHBOURG MIDDLE SCHOOL	679.98	140.02	182,026
111	W. E. COMBS SCHOOL	-	N/A	-
121	RUCKEL MIDDLE SCHOOL	819.50	0.50	650
131	DESTIN ELEMENTARY SCHOOL	806.43	N/A	-
151	EDGE ELEMENTARY SCHOOL	468.96	131.04	170,352
161	EGLIN ELEMENTARY SCHOOL	627.92	N/A	-
201	LAUREL HILL SCHOOL	404.73	415.27	539,851
211	NICEVILLE HIGH SCHOOL	2,023.39	N/A	-
222	NORTHWOOD ELEMENTARY SCHOOL	681.33	N/A	-
241	SILVER SANDS SCHOOL	155.00	N/A	-
251	SOUTHSIDE ELEMENTARY SCHOOL	557.84	42.16	54,808
261	VALPARAISO ELEMENTARY SCHOOL	449.95	150.05	195,065
271	PRYOR MIDDLE SCHOOL	564.06	255.94	332,722
281	WRIGHT ELEMENTARY SCHOOL	602.54	N/A	-
431	SHALIMAR ELEMENTARY SCHOOL	533.36	66.64	86,632
541	ELLIOTT PT. ELEMENTARY SCHOOL	548.73	51.27	66,651
551	OCEAN CITY ELEMENTARY SCHOOL	-	600.00	-
561	MARY ESTHER ELEMENTARY SCHOOL	562.19	37.81	49,153
571	PLEW ELEMENTARY SCHOOL	562.39	37.61	48,893
581	CHOCTAW HIGH SCHOOL	1,725.65	N/A	-
601	CRESTVIEW HIGH SCHOOL	1,930.56	N/A	-
621	KENWOOD ELEMENTARY SCHOOL	553.61	46.39	60,307
631	FLOROSA ELEMENTARY SCHOOL	573.22	26.78	34,814
641	FT. WALTON HIGH SCHOOL	1,817.17	N/A	-
651	BRUNER MIDDLE SCHOOL	902.48	N/A	-
671	LEWIS MIDDLE SCHOOL	589.64	230.36	299,468
681	LONGWOOD ELEMENTARY SCHOOL	558.90	41.10	53,430
701	OKALOOSA APPLIED TECHNOLOGY CENTER	198.30	N/A	-
731	WALKER ELEMENTARY SCHOOL	743.98	N/A	-
741	BLUEWATER ELEMENTARY SCHOOL	594.00	6.00	7,800
751	ANTIOCH ELEMENTARY SCHOOL	826.79	N/A	-
761	DAVIDSON MIDDLE SCHOOL	854.55	N/A	-
771	DESTIN MIDDLE SCHOOL	605.19	214.81	279,253
TOTAL - DISTRICT SCHOOLS		26,624.50		3,034,109
DISTRICT OPERATED REGULAR PROGRAMS				
582	CHOCTAW ACADEMY	59.34	N/A	-
642	FT WALTON ACADEMY	62.33	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	110.00	N/A	-
9819	TEACHING ADJUDICATED YOUTH	20.79	N/A	-
9820	BLENDED SCHOOL	131.95	N/A	-
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS		384.41		
TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS		27,008.91		3,034,109
SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS				
9810	GULF COAST YOUTH ACADEMY	129.16	N/A	-
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	86.23	N/A	-
9812	OKALOOSA YOUTH ACADEMY	130.19	N/A	-
9813	OKALOOSA REGIONAL DETENTION CENTER	80.47	N/A	-
9814	ADOLESCENT SUBSTANCE ABUSE CENTER	56.28	N/A	-
9817	MILTON GIRLS JUVENILE RESIDENTIAL FACILITY	76.85	N/A	-
TOTAL - DISTRICT OPERATED DJJ PROGRAM		559.18		
TOTAL - DISTRICT SCHOOLS, REGULAR PROGRAMS & DJJ PROGRAMS		27,568.09		\$ 3,034,109