



SCHOOL DISTRICT OF OKALOOSA COUNTY  
CLASS SIZE REDUCTION EQUALIZATION

REVISED

FISCAL YEAR 2009-2010

REVISED MAY 15, 2009 - 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: <i>Edwins Elementary</i>		Class Size Reduction Equalization Allocation			
<u>Breakeven Point</u>		<u>UFTE</u>	<u>Per UFTE</u>		<u>Allocation</u>
600.00	-	448.00	x	\$1,300	= \$197,600

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 2009 FTE Survey and the February 2010 FTE Survey.

*Any available funds in the project for your school at the end of fiscal year 2009-2010 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*

**REVISED**

**FISCAL YEAR 2009-2010  
REVISED MAY 15, 2009 - FINAL CONFERENCE**

<b>COST CENTER NUMBER</b>	<b>SCHOOL/CENTER NAME</b>	<b>TOTAL ADJUSTED PROJECTED UFTE FY 2009-2010</b>	<b>FTE LESS THAN BREAKEVEN</b>	<b>CLASS SIZE EQUALIZATION ALLOCATION FY 2009-2010</b>
<b>DISTRICT SCHOOLS</b>				
31	EDWINS ELEMENTARY SCHOOL	448.00	152.00	\$ 197,600
41	BAKER SCHOOL	1,333.04	116.96	152,048
51	BOB SIKES ELEMENTARY SCHOOL	707.00	N/A	N/A
82	MEIGS MIDDLE SCHOOL	613.00	207.00	269,100
111	W. E. COMBS SCHOOL	-	N/A	N/A
121	RUCKEL MIDDLE SCHOOL	860.00	N/A	N/A
131	DESTIN ELEMENTARY SCHOOL	795.00	N/A	N/A
151	EDGE ELEMENTARY SCHOOL	513.37	86.63	112,619
161	EGLIN ELEMENTARY SCHOOL	492.00	108.00	140,400
201	LAUREL HILL SCHOOL	410.00	410.00	533,000
211	NICEVILLE HIGH SCHOOL	1,975.30	N/A	N/A
222	NORTHWOOD ELEMENTARY SCHOOL	694.00	N/A	N/A
241	SILVER SANDS SCHOOL	156.00	N/A	N/A
251	RIVERSIDE ELEMENTARY SCHOOL	576.00	24.00	31,200
261	VALPARAISO ELEMENTARY SCHOOL	450.00	150.00	195,000
271	PRYOR MIDDLE SCHOOL	572.00	248.00	322,400
281	WRIGHT ELEMENTARY SCHOOL	636.00	N/A	N/A
431	SHALIMAR ELEMENTARY SCHOOL	545.00	55.00	71,500
541	ELLIOTT PT. ELEMENTARY SCHOOL	563.00	37.00	48,100
561	MARY ESTHER ELEMENTARY SCHOOL	540.00	60.00	78,000
571	PLEW ELEMENTARY SCHOOL	591.06	8.94	11,622
581	CHOCTAW HIGH SCHOOL	1,675.00	N/A	N/A
601	CRESTVIEW HIGH SCHOOL	1,950.00	N/A	N/A
621	KENWOOD ELEMENTARY SCHOOL	570.00	30.00	39,000
631	FLOROSA ELEMENTARY SCHOOL	598.00	2.00	2,600
641	FT. WALTON HIGH SCHOOL	1,836.00	N/A	N/A
651	BRUNER MIDDLE SCHOOL	837.00	N/A	N/A
671	LEWIS MIDDLE SCHOOL	521.00	299.00	388,700
681	LONGWOOD ELEMENTARY SCHOOL	530.00	70.00	91,000
701	OKALOOSA APPLIED TECHNOLOGY CENTER	210.00	N/A	N/A
731	WALKER ELEMENTARY SCHOOL	732.00	N/A	N/A
741	BLUEWATER ELEMENTARY SCHOOL	650.00	N/A	N/A
751	ANTIOCH ELEMENTARY SCHOOL	810.00	N/A	N/A
761	DAVIDSON MIDDLE SCHOOL	875.00	N/A	N/A
771	DESTIN MIDDLE SCHOOL	613.00	207.00	269,100
802	SHOAL RIVER MIDDLE SCHOOL	694.00	126.00	163,800
810	SOUTHSIDE PRE-K	-	N/A	N/A
<b>TOTAL - DISTRICT SCHOOLS</b>		<b>26,570.77</b>		<b>3,116,789</b>
<b>DISTRICT OPERATED REGULAR PROGRAMS</b>				
781	EMERALD COAST CAREER INSTITUTE - SOUTH	-	N/A	-
791	EMERALD COAST CAREER INSTITUTE - NORTH	-	N/A	-
7004	OKALOOSA ONLINE	-	N/A	-
9818	NWFL BALLET	116.00	N/A	-
9819	TEACHING ADJUDICATED YOUTH	14.25	N/A	-
9820	BLENDED SCHOOL	59.50	N/A	-
<b>TOTAL - DISTRICT OPERATED REGULAR PROGRAMS</b>		<b>189.75</b>		<b>-</b>
<b>TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS</b>		<b>26,760.52</b>		<b>3,116,789</b>
<b>SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS</b>				
9810	GULF COAST YOUTH ACADEMY	115.96	N/A	-
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	57.09	N/A	-
9812	OKALOOSA YOUTH ACADEMY	120.80	N/A	-
9813	OKALOOSA REGIONAL DETENTION CENTER	44.64	N/A	-
9814	ADOLESCENT SUBSTANCE ABUSE CENTER	46.48	N/A	-
9817	MILTON GIRLS JUVENILE RESIDENTIAL FACILITY	65.23	N/A	-
<b>TOTAL - DISTRICT OPERATED DJJ PROGRAM</b>		<b>450.20</b>		<b>-</b>
<b>TOTAL - DISTRICT SCHOOLS, REGULAR PROGRAMS &amp; DJJ PROGRAMS</b>		<b>27,210.72</b>		<b>\$ 3,116,789</b>