



SCHOOL DISTRICT OF OKALOOSA COUNTY
CLASS SIZE REDUCTION EQUALIZATION
 FISCAL YEAR 2011-2012
 AS OF APRIL 2011

Revised
 5/11/11

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.

At a large school, the cost per student for other school services and school operational costs 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. "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.

In fiscal year 2011-2012, each school's discretionary budget includes FEFP funding and CSR - Salary Supplement for each student. Once teaching positions are purchased based on the OCEA contract class size requirements, schools will have between \$1,020 and \$1,080 to use towards other school services and school operational costs. The combination of Program Cost Factors and OCEA required class sizes causes the amount per student to vary between elementary, middle, high, and K-12 schools. Finance calculated the average costs for each school type (elementary, middle, high, and K-12) to determine how many students a school must have to pay for other school services and school operational costs. These are considered the "breakeven points": Elementary - 680, Laurel Hill - 830, Middle/Lewis K-8 - 1,090, Baker - 1,430, and High - 1,860. Any schools falling below the breakeven point will receive CSR - Equalization funding.

Project Number: 5126

Allocation Method: Based on Size of School
 \$1,030 to \$1,090 X Number of Students Less than Breakeven

Elementary Schools

(680 UFTE minus School's UFTE) times \$1,070 = Equalization Allocation

Laurel Hill School

(830 UFTE minus School's UFTE) times \$1,070 = Equalization Allocation

Middle Schools and Lewis K-8 School

(1,090 UFTE minus School's UFTE) times \$1,030 = Equalization Allocation

Baker School

(1,430 UFTE minus School's UFTE) times \$1,070 = Equalization Allocation

High Schools

(1,860 UFTE minus School's UFTE) times \$1,090 = Equalization Allocation

Example: Edwins Elementary	Class Size Reduction Equalization Allocation				
	<u>Breakeven Point</u>		<u>UFTE</u>	<u>Per UFTE</u>	<u>Allocation</u>
	680.00	-	475.00	x \$1,070	= \$219,350

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.

The District will adjust each school's project budget after the October 2011 FTE Survey and the February 2012 FTE Survey.

Any available funds in the project for your school at the end of fiscal year 2011-2012 will carry over to the next fiscal year.

Revision :
 Breakeven points and amount per UFTE were adjusted based on the Final Conference base student allocation, revised teacher cost, revised overhead position costs, and Special District Reserve allocation.

**SCHOOL DISTRICT OF OKALOOSA COUNTY
CLASS SIZE REDUCTION EQUALIZATION ALLOCATION**

**Revised
5/11/11**

**ELEMENTARY SCHOOLS: \$1,070 PER UFTE LESS THAN 680;
LAUREL HILL: \$1,070 PER UFTE LESS THAN 830;
MIDDLE SCHOOLS & LEWIS K-8: \$1,030 PER UFTE LESS THAN 1,090;
BAKER SCHOOL: \$1,070 PER UFTE LESS THAN 1,430; AND
HIGH SCHOOLS: \$1,090 PER UFTE LESS THAN 1,860**

**FISCAL YEAR 2011-2012
AS OF APRIL 2011**

COST CENTER NUMBER	SCHOOL/CENTER NAME	TOTAL ADJUSTED PROJECTED UFTE FY 2011-2012	FTE LESS THAN BREAKEVEN	CLASS SIZE EQUALIZATION ALLOCATION FY 2011-2012
DISTRICT SCHOOLS				
0031	EDWINS ELEMENTARY SCHOOL	475.00	205.00	\$ 219,350
0041	BAKER SCHOOL	1,298.00	132.00	141,240
0051	BOB SIKES ELEMENTARY SCHOOL	708.00	N/A	N/A
0082	MEIGS MIDDLE SCHOOL	530.00	560.00	576,800
0092	SHOAL RIVER MIDDLE SCHOOL	872.00	218.00	224,540
0111	W. E. COMBS SCHOOL	-	N/A	N/A
0121	RUCKEL MIDDLE SCHOOL	842.00	248.00	255,440
0131	DESTIN ELEMENTARY SCHOOL	868.00	N/A	N/A
0151	EDGE ELEMENTARY SCHOOL	518.60	161.40	172,698
0161	EGLIN ELEMENTARY SCHOOL	386.00	294.00	314,580
0201	LAUREL HILL SCHOOL	422.00	408.00	436,560
0211	NICEVILLE HIGH SCHOOL	1,828.40	31.60	34,444
0222	NORTHWOOD ELEMENTARY SCHOOL	683.00	N/A	N/A
0241	SILVER SANDS SCHOOL	140.00	N/A	N/A
0251	RIVERSIDE ELEMENTARY SCHOOL	721.00	N/A	N/A
0271	PRYOR MIDDLE SCHOOL	569.00	521.00	536,630
0281	WRIGHT ELEMENTARY SCHOOL	572.00	108.00	115,560
0431	SHALIMAR ELEMENTARY SCHOOL	567.00	113.00	120,910
0541	ELLIOTT PT. ELEMENTARY SCHOOL	606.00	74.00	79,180
0561	MARY ESTHER ELEMENTARY SCHOOL	548.00	132.00	141,240
0571	PLEW ELEMENTARY SCHOOL	638.00	42.00	44,940
0581	CHOCTAW HIGH SCHOOL	1,577.00	283.00	308,470
0601	CRESTVIEW HIGH SCHOOL	1,770.00	90.00	98,100
0621	KENWOOD ELEMENTARY SCHOOL	580.00	100.00	107,000
0631	FLOROSA ELEMENTARY SCHOOL	509.00	171.00	182,970
0641	FT. WALTON BEACH HIGH SCHOOL	1,707.00	153.00	166,770
0651	BRUNER MIDDLE SCHOOL	743.00	347.00	357,410
0671	LEWIS K-8 SCHOOL	639.00	451.00	464,530
0681	LONGWOOD ELEMENTARY SCHOOL	520.00	160.00	171,200
0701	CHOICE HIGH SCHOOL & TECHNICAL CENTER	197.00	N/A	N/A
0731	WALKER ELEMENTARY SCHOOL	718.00	N/A	N/A
0741	BLUEWATER ELEMENTARY SCHOOL	802.00	N/A	N/A
0751	ANTIOCH ELEMENTARY SCHOOL	832.00	N/A	N/A
0761	DAVIDSON MIDDLE SCHOOL	906.12	183.88	189,396
0771	DESTIN MIDDLE SCHOOL	614.00	476.00	490,280
0801	RICHBOURG SCHOOL	49.00	N/A	N/A
TOTAL - DISTRICT SCHOOLS		25,955.12	5,662.88	5,950,238

DISTRICT OPERATED REGULAR PROGRAMS

0609	NORTH HIGH SCHOOL	50.00	N/A	N/A
0709	THE NEW HIGH SCHOOL - SOUTH	125.00	N/A	N/A
0781	BEST CHANCE - SOUTH	-	N/A	N/A
0791	ECCI - NORTH & BEST CHANCE	-	N/A	N/A
0811	SOUTHSIDE PRE-K	50.00	N/A	N/A
7001	K-12 FLORIDA VIRTUAL	-	N/A	N/A
7004	OKALOOSA ONLINE	-	N/A	N/A
9818	NWFL BALLET	140.00	N/A	N/A
9819	TEACHING ADJUDICATED YOUTH	21.00	N/A	N/A
9820	OKALOOSA BLENDED SCHOOL	20.00	N/A	N/A
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS		406.00		-

TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS	26,361.12		5,950,238
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SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS

9810	GULF COAST YOUTH ACADEMY	80.13	N/A	N/A
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	43.11	N/A	N/A
9812	OKALOOSA YOUTH ACADEMY	108.28	N/A	N/A
9813	OKALOOSA REGIONAL DETENTION CENTER	44.42	N/A	N/A
9814	ADOLESCENT SUBSTANCE ABUSE PROGRAM	44.19	N/A	N/A
9817	MILTON GIRLS JUVENILE RESIDENTIAL FACILITY	69.65	N/A	N/A
TOTAL - DISTRICT OPERATED DJJ PROGRAM		389.78		-

TOTAL - DISTRICT SCHOOLS, REGULAR PROGRAMS & DJJ PROGRAMS	26,750.90		\$ 5,950,238
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Notes:

1. Baker School unweighted FTE for Programs 101, 102, and 103 has been adjusted.
2. Breakeven points and amount per UFTE adjusted based on new base student allocation, teacher cost, overhead position costs, and Special District Reserve allocation.