



SCHOOL DISTRICT OF OKALOOSA COUNTY
CLASS SIZE REDUCTION EQUALIZATION
 FISCAL YEAR 2013-2014
 AS OF MAY 2013

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 2013-2014, 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 \$1,250 and \$1,350 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, K-8, 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 - 580, Middle - 955, High - 1,755, Baker - 1,230, Laurel Hill - 705, and Lewis - 930. Any schools falling below the breakeven point will receive CSR - Equalization funding.

Project Number: 5126

Allocation Method: Based on Type of School
 \$1,250 to \$1,350 X Number of Students Less than Breakeven

- Elementary Schools
(580 UFTE minus School's UFTE) times \$1,350 = Equalization Allocation
- Middle Schools
(955 UFTE minus School's UFTE) times \$1,250 = Equalization Allocation
- High Schools
(1,755 UFTE minus School's UFTE) times \$1,290 = Equalization Allocation
- Baker School
(1,230 UFTE minus School's UFTE) times \$1,310 = Equalization Allocation
- Laurel Hill School
(705 UFTE minus School's UFTE) times \$1,310 = Equalization Allocation
- Lewis K-8 School
(930 UFTE minus School's UFTE) times \$1,300 = Equalization Allocation

<i>Example: Edwins Elementary</i>	Class Size Reduction Equalization Allocation			
<u>Breakeven Point</u>	<u>UFTE</u>	<u>Per UFTE</u>	<u>Allocation</u>	
580.00	-	391.48	x	\$1,350 = \$254,502

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 2013 FTE Survey and the February 2014 FTE Survey.

Any available funds in the project for your school at the end of fiscal year 2013-2014 will carry over to the next fiscal year.

**SCHOOL DISTRICT OF OKALOOSA COUNTY
CLASS SIZE REDUCTION EQUALIZATION ALLOCATION
FISCAL YEAR 2013-2014
AS OF MAY 2013**

COST CENTER NUMBER	SCHOOL/CENTER NAME	UFTE BREAKEVEN POINT	TOTAL ADJUSTED PROJECTED UFTE	FTE LESS THAN BREAKEVEN	ALLOCATION PER UFTE	CLASS SIZE EQUALIZATION ALLOCATION
DISTRICT SCHOOLS						
0031	EDWINS ELEMENTARY SCHOOL	580.00	391.48	188.52	\$ 1,350	\$ 254,502
0041	BAKER SCHOOL	1,230.00	1,336.12	-	\$ 1,310	-
0051	BOB SIKES ELEMENTARY SCHOOL	580.00	824.39	-	\$ 1,350	-
0082	MEIGS MIDDLE SCHOOL	955.00	531.23	423.77	\$ 1,250	529,713
0092	SHOAL RIVER MIDDLE SCHOOL	955.00	869.54	85.46	\$ 1,250	106,825
0121	RUCKEL MIDDLE SCHOOL	955.00	948.23	6.77	\$ 1,250	8,462
0131	DESTIN ELEMENTARY SCHOOL	580.00	784.80	-	\$ 1,350	-
0151	EDGE ELEMENTARY SCHOOL	580.00	582.39	-	\$ 1,350	-
0161	EGLIN ELEMENTARY SCHOOL	580.00	526.47	53.53	\$ 1,350	72,266
0201	LAUREL HILL SCHOOL	705.00	426.63	278.37	\$ 1,310	364,665
0211	NICEVILLE HIGH SCHOOL	1,755.00	1,795.78	-	\$ 1,290	-
0222	NORTHWOOD ELEMENTARY SCHOOL	580.00	705.77	-	\$ 1,350	-
0241	SILVER SANDS SCHOOL	N/A	141.00	N/A	N/A	N/A
0251	RIVERSIDE ELEMENTARY SCHOOL	580.00	936.55	-	\$ 1,350	-
0271	PRYOR MIDDLE SCHOOL	955.00	622.93	332.07	\$ 1,250	415,088
0281	WRIGHT ELEMENTARY SCHOOL	580.00	575.26	4.74	\$ 1,350	6,399
0431	SHALIMAR ELEMENTARY SCHOOL	580.00	579.78	0.22	\$ 1,350	297
0541	ELLIOTT PT. ELEMENTARY SCHOOL	580.00	608.10	-	\$ 1,350	-
0561	MARY ESTHER ELEMENTARY SCHOOL	580.00	602.63	-	\$ 1,350	-
0571	PLEW ELEMENTARY SCHOOL	580.00	686.54	-	\$ 1,350	-
0581	CHOCTAW HIGH SCHOOL	1,755.00	1,548.19	206.81	\$ 1,290	266,785
0601	CRESTVIEW HIGH SCHOOL	1,755.00	1,824.72	-	\$ 1,290	-
0621	KENWOOD ELEMENTARY SCHOOL	580.00	613.70	-	\$ 1,350	-
0631	FLOROSA ELEMENTARY SCHOOL	580.00	517.09	62.91	\$ 1,350	84,929
0641	FT. WALTON BEACH HIGH SCHOOL	1,755.00	1,651.06	103.94	\$ 1,290	134,083
0651	BRUNER MIDDLE SCHOOL	955.00	792.85	162.15	\$ 1,250	202,688
0671	LEWIS K-8 SCHOOL	930.00	619.54	335.46	\$ 1,300	436,098
0681	LONGWOOD ELEMENTARY SCHOOL	580.00	547.73	32.27	\$ 1,350	43,565
0701	CHOICE HIGH SCHOOL & TECHNICAL CENTER	N/A	391.04	N/A	N/A	N/A
0731	WALKER ELEMENTARY SCHOOL	580.00	709.23	-	\$ 1,350	-
0741	BLUEWATER ELEMENTARY SCHOOL	580.00	799.39	-	\$ 1,350	-
0751	ANTIOCH ELEMENTARY SCHOOL	580.00	837.39	-	\$ 1,350	-
0761	DAVIDSON MIDDLE SCHOOL	955.00	901.00	54.00	\$ 1,250	67,500
0771	DESTIN MIDDLE SCHOOL	955.00	668.23	286.77	\$ 1,250	358,463
0801	RICHBOURG SCHOOL	N/A	54.99	N/A	N/A	N/A
TOTAL - DISTRICT SCHOOLS			26,951.77	2,617.76		3,352,328

DISTRICT OPERATED REGULAR PROGRAMS

0721	OKALOOSA STEM ACADEMY	N/A	168.00	N/A	N/A	N/A
0791	ECCI - BEST CHANCE NORTH	N/A	-	N/A	N/A	N/A
0811	SOUTHSIDE PRE-K	N/A	86.24	N/A	N/A	N/A
7001	K-12 FLORIDA VIRTUAL	N/A	-	N/A	N/A	N/A
7004	OKALOOSA ONLINE	N/A	-	N/A	N/A	N/A
9818	NWFL BALLET	N/A	149.70	N/A	N/A	N/A
9819	TEACHING ADJUDICATED YOUTH	N/A	28.87	N/A	N/A	N/A
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS			432.81	-		-

TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS

27,384.58

2,617.76

3,352,328

SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS

9810	GULF COAST YOUTH ACADEMY	N/A	73.98	N/A	N/A	N/A
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	N/A	59.52	N/A	N/A	N/A
9812	OKALOOSA YOUTH ACADEMY	N/A	90.89	N/A	N/A	N/A
9813	OKALOOSA REGIONAL DETENTION CENTER	N/A	25.91	N/A	N/A	N/A
9814	ADOLESCENT SUBSTANCE ABUSE PROGRAM	N/A	53.12	N/A	N/A	N/A
TOTAL - DISTRICT OPERATED DJJ PROGRAM			303.42	-		-

TOTAL - DISTRICT SCHOOLS, REGULAR PROGRAMS & DJJ PROGRAMS

27,688.00

2,617.76

\$ 3,352,328