



**SCHOOL DISTRICT OF OKALOOSA COUNTY
TECHNICAL ASSISTANCE MEMORANDUM
FINANCE**

FINANCE TAM: 2008-030
CONTACT: Debbie Bruce, Director
TELEPHONE: 833-5850

TO: Selected Principals
FROM: Debbie Bruce, Director – Budgeting & Financial Services
DATE: December 6, 2007
SUBJECT: Class Size Equalization Recalculation – Project 5126
October 2007 FTE Survey

A handwritten signature in blue ink, appearing to read "Debbie Bruce", is written over the "FROM:" line of the memorandum.

The Budgeting & Financial Services Department has received the FTE numbers for the October 2007 Survey from Information Systems. The Class Size Equalization allocation has been recalculated for each school based on the October 2007 actual FTE plus the February 2008 estimated FTE. The February estimated FTE numbers are calculated by applying the February factors received from the Florida Department of Education to each school's October 2007 actual FTE. Class Size Equalization will also be recalculated after the February 2008 Survey.

Attached is a spreadsheet which reflects the Class Size Equalization Recalculation – October 2007 FTE Survey for selected schools. Schools experiencing a decrease in UFTE below their projections will receive additional funds, and schools which experience an increase in UFTE beyond their projections will receive a downward adjustment in their Class Size Equalization – Project 5126 (*see column K*). The budget adjustment will be made to account strip 1010-9890-0997-School Cost Center-5126. As a reminder, these funds may only be used to purchase basic instructional positions (function 5100).

Should you have any questions or need additional information, please contact me at 833-5827.

Attachment

C: Executive Staff
Bookkeepers

OKALOOSA COUNTY SCHOOL DISTRICT
Class Size Equalization Recalculation - October 2007 FTE Survey
Fiscal Year 2007-2008
December 6, 2007

| A | B | C | D | E | F | G | H | I | J | K |
|--------------------------|------------------------|----------------------------|---|---|---|--|---|--|------------------------------------|--|
| Cost Center Number | School/Center Name | UFTE Breakeven Point | Adjusted Projected UFTE Per Budget Manual | UFTE Less Than Breakeven (C - D) | Original Equalization Allocation (E x \$1,300) | Estimated Actual UFTE After October Survey | UFTE Less Than Breakeven (C - G) | Revised Equalization Allocation (H x \$1,300) | Less Original Allocation (F) | Increase/ (Decrease) Equalization Allocation (I - F) |
| 0031 | EDWINS ELEMENTARY | 600.00 | 423.88 | 176.12 | \$ 228,956 | 450.46 | 149.54 | \$ 194,402 | \$ (228,956) | \$ (34,554) |
| 0041 | BAKER SCHOOL | 1,450.00 | 1,357.16 | 92.84 | 120,692 | 1,359.89 | 90.11 | 117,143 | (120,692) | (3,549) |
| 0051 | BOB SIKES ELEMENTARY | 600.00 | 682.55 | - | - | 679.38 | - | - | - | - |
| 0082 | MEIGS MIDDLE | 775.00 | 644.56 | 130.44 | 169,572 | 670.96 | 104.04 | 135,252 | (169,572) | (34,320) |
| 0092 | RICHBOURG MIDDLE | 775.00 | 718.32 | 56.68 | 73,684 | 680.11 | 94.89 | 123,357 | (73,684) | 49,673 |
| 0121 | RUCKEL MIDDLE | 775.00 | 787.86 | - | - | 831.10 | - | - | - | - |
| 0131 | DESTIN ELEMENTARY | 600.00 | 871.95 | - | - | 867.60 | - | - | - | - |
| 0151 | EDGE ELEMENTARY | 600.00 | 485.73 | 114.27 | 148,551 | 469.30 | 130.70 | 169,910 | (148,551) | 21,359 |
| 0161 | EGLIN ELEMENTARY | 600.00 | 709.90 | - | - | 639.93 | - | - | - | - |
| 0201 | LAUREL HILL SCHOOL | 775.00 | 421.38 | 353.62 | 459,706 | 417.65 | 357.35 | 464,555 | (459,706) | 4,849 |
| 0222 | NORTHWOOD ELEMENTARY | 600.00 | 683.91 | - | - | 681.82 | - | - | - | - |
| 0251 | SOUTHSIDE ELEMENTARY | 600.00 | 555.15 | 44.85 | 58,305 | 558.35 | 41.65 | 54,145 | (58,305) | (4,160) |
| 0261 | VALPARAISO ELEMENTARY | 600.00 | 436.09 | 163.91 | 213,083 | 449.73 | 150.27 | 195,351 | (213,083) | (17,732) |
| 0271 | PRYOR MIDDLE | 775.00 | 591.87 | 183.13 | 238,069 | 582.61 | 192.39 | 250,107 | (238,069) | 12,038 |
| 0281 | WRIGHT ELEMENTARY | 600.00 | 560.00 | 40.00 | 52,000 | 556.01 | 43.99 | 57,187 | (52,000) | 5,187 |
| 0431 | SHALIMAR ELEMENTARY | 600.00 | 497.38 | 102.62 | 133,406 | 447.16 | 152.84 | 198,692 | (133,406) | 65,286 |
| 0541 | ELLIOTT PT. ELEMENTARY | 600.00 | 575.18 | 24.82 | 32,266 | 555.16 | 44.84 | 58,292 | (32,266) | 26,026 |
| 0551 | OCEAN CITY ELEMENTARY | 600.00 | 485.88 | 114.12 | 148,356 | 433.84 | 166.16 | 216,008 | (148,356) | 67,652 |
| 0561 | MARY ESTHER ELEMENTARY | 600.00 | 530.35 | 69.65 | 90,545 | 541.51 | 58.49 | 76,037 | (90,545) | (14,508) |
| 0571 | PLEW ELEMENTARY | 600.00 | 594.39 | 5.61 | 7,293 | 585.94 | 14.06 | 18,278 | (7,293) | 10,985 |
| 0621 | KENWOOD ELEMENTARY | 600.00 | 545.15 | 54.85 | 71,305 | 561.93 | 38.07 | 49,491 | (71,305) | (21,814) |
| 0631 | FLOROSA ELEMENTARY | 600.00 | 619.59 | - | - | 579.87 | 20.13 | 26,169 | - | 26,169 |
| 0651 | BRUNER MIDDLE | 775.00 | 930.86 | - | - | 912.62 | - | - | - | - |
| 0671 | LEWIS MIDDLE | 775.00 | 627.10 | 147.90 | 192,270 | 600.39 | 174.61 | 226,993 | (192,270) | 34,723 |
| 0681 | LONGWOOD ELEMENTARY | 600.00 | 386.60 | 213.40 | 277,420 | 387.08 | 212.92 | 276,796 | (277,420) | (624) |
| 0731 | WALKER ELEMENTARY | 600.00 | 752.41 | - | - | 741.46 | - | - | - | - |
| 0741 | BLUEWATER ELEMENTARY | 600.00 | 629.50 | - | - | 627.81 | - | - | - | - |
| 0751 | ANTIOCH ELEMENTARY | 600.00 | 857.51 | - | - | 837.95 | - | - | - | - |
| 0761 | DAVIDSON MIDDLE | 775.00 | 906.55 | - | - | 891.70 | - | - | - | - |
| 0771 | DESTIN MIDDLE | 775.00 | 576.53 | 198.47 | 258,011 | 572.77 | 202.23 | 262,899 | (258,011) | 4,888 |
| TOTALS | | | 19,445.29 | 2,287.30 | \$ 2,973,490 | 19,172.09 | 2,439.28 | \$ 3,171,064 | \$ (2,973,490) | \$ 197,574 |