SCHOOL DISTRICT OF OKALOOSA COUNTY
TECHNICAL ASSISTANCE MEMORANDUM
FINANCE

FINANCE TAM:	2008-039
CONTACT:	Julie Perry, Budget Analyst
TELEPHONE:	833-5850

TO: Selected Principals

FROM: Debbie Bruce, Director – Budgeting & Financial Services

DBruce

DATE: March 31, 2008

SUBJECT: Class Size Equalization Recalculation – Project 5126
February 2008 FTE Survey

The Budgeting & Financial Services Department has received the FTE numbers for the February 2008 Survey from Information Systems. The Class Size Equalization allocation has been recalculated for each school based on the October 2007 and February 2008 actual FTE. This is the final recalculation for fiscal year 2007-2008.

Attached is a spreadsheet which reflects the Class Size Equalization Recalculation as follows:

- Columns C–F indicate the original allocation based on the adjusted projected UFTE per the Budget Manual.
- Columns G–J indicate the mid-year adjustment that was made after the October FTE. (See TAM 2008-028)
- Columns K–N indicate the final adjustment that has been made using the estimated actual UFTE per the February 2008 FTE survey.

Schools experiencing a decrease in UFTE below their estimated actual UFTE per the October 2007 FTE survey will receive additional funds, and schools which experienced an increase in UFTE beyond their estimated actual UFTE per the October 2007 FTE survey will receive a downward adjustment in their Class Size Equalization – Project 5126 (*see column N*). 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 and substitutes (function 5100).

Should you have any questions or need additional information, please contact Julie Perry at 833-5850.

Attachment

C: Executive Staff
Bookkeepers

SCHOOL DISTRICT OF OKALOOSA COUNTY
CLASS SIZE EQUALIZATION RECALCULATION - FEBRUARY 2008 FTE SURVEY
FISCAL YEAR 2007-2008
MARCH 31, 2008

			Original Allocation			Mid-Year Adjustment - October FTE				Final Adjustment - February FTE			
A	B	C	D	E	F	G	H	I	J	K	L	M	N
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 Per October Survey	UFTE Less Than Breakeven (C - G)	Mid-Year Revised Equalization Allocation (H x $1,300)	Mid-Year Increase/ (Decrease) Equalization (I - F)	Estimated Actual UFTE Per February Survey	UFTE Less Than Breakeven (C - L)	Final Revised Equalization Allocation (M x $1,300)	Final Increase/ (Decrease) Equalization (M - I)
0031	EDWINS ELEMENTARY	600.00	423.88	176.12	$ 228,956	450.46	149.54	$ 194,402	$ (34,554)	448.26	151.74	$ 197,262	**$ 2,860**
0041	BAKER SCHOOL	1,450.00	1,357.16	92.84	120,692	1,359.89	90.11	117,143	(3,549)	1,357.19	92.81	120,653	**3,510**
0051	BOB SIKES ELEMENTARY	600.00	682.55	-	-	679.38	-	-	-	697.01	-	-	**-**
0082	MEIGS MIDDLE	775.00	644.56	130.44	169,572	670.96	104.04	135,252	(34,320)	667.83	107.17	139,321	**4,069**
0092	RICHBOURG MIDDLE	775.00	718.32	56.68	73,684	680.11	94.89	123,357	49,673	688.86	86.14	111,982	**(11,375)**
0111	W E COMBS	N/A							-	-	-		**-**
0121	RUCKEL MIDDLE	775.00	787.86	-	-	831.10	-	-	-	838.18	-	-	**-**
0131	DESTIN ELEMENTARY	600.00	871.95	-	-	867.60	-	-	-	874.11	-	-	**-**
0151	EDGE ELEMENTARY	600.00	485.73	114.27	148,551	469.30	130.70	169,910	21,359	469.86	130.14	169,182	**(728)**
0161	EGLIN ELEMENTARY	600.00	709.90	-	-	639.93	-	-	-	629.08	-	-	**-**
0201	LAUREL HILL SCHOOL	775.00	421.38	353.62	459,706	417.65	357.35	464,555	4,849	417.41	357.59	464,867	**312**
0211	NICEVILLE HIGH	N/A							-	-	-		**-**
0222	NORTHWOOD ELEMENTARY	600.00	683.91	-	-	681.82	-	-	-	682.24	-	-	**-**
0241	SILVER SANDS	N/A							-	-	-		**-**
0251	SOUTHSIDE ELEMENTARY	600.00	555.15	44.85	58,305	558.35	41.65	54,145	(4,160)	567.27	32.73	42,549	**(11,596)**
0261	VALPARAISO ELEMENTARY	600.00	436.09	163.91	213,083	449.73	150.27	195,351	(17,732)	442.02	157.98	205,374	**10,023**
0271	PRYOR MIDDLE	775.00	591.87	183.13	238,069	582.61	192.39	250,107	12,038	574.45	200.55	260,715	**10,608**
0281	WRIGHT ELEMENTARY	600.00	560.00	40.00	52,000	556.01	43.99	57,187	5,187	557.63	42.37	55,081	**(2,106)**
0431	SHALIMAR ELEMENTARY	600.00	497.38	102.62	133,406	447.16	152.84	198,692	65,286	452.20	147.80	192,140	**(6,552)**
0541	ELLIOTT PT. ELEMENTARY	600.00	575.18	24.82	32,266	555.16	44.84	58,292	26,026	552.31	47.69	61,997	**3,705**
0551	OCEAN CITY ELEMENTARY	600.00	485.88	114.12	148,356	433.84	166.16	216,008	67,652	421.60	178.40	231,920	**15,912**
0561	MARY ESTHER ELEMENTARY	600.00	530.35	69.65	90,545	541.51	58.49	76,037	(14,508)	537.77	62.23	80,899	**4,862**
0571	PLEW ELEMENTARY	600.00	594.39	5.61	7,293	585.94	14.06	18,278	10,985	595.19	4.81	6,253	**(12,025)**
0581	CHOCTAW HIGH	N/A							-	-	-		**-**
0601	CRESTVIEW HIGH	N/A							-	-	-		**-**
0621	KENWOOD ELEMENTARY	600.00	545.15	54.85	71,305	561.93	38.07	49,491	(21,814)	561.95	38.05	49,465	**(26)**
0631	FLOROSA ELEMENTARY	600.00	619.59	-	-	579.87	20.13	26,169	26,169	582.04	17.96	23,348	**(2,821)**
0641	FT WALTON BEACH HIGH	N/A							-	-	-		**-**
0651	BRUNER MIDDLE	775.00	930.86	-	-	912.62	-	-	-	911.34	-	-	**-**
0671	LEWIS MIDDLE	775.00	627.10	147.90	192,270	600.39	174.61	226,993	34,723	599.93	175.07	227,591	**598**
0681	LONGWOOD ELEMENTARY	600.00	386.60	213.40	277,420	387.08	212.92	276,796	(624)	399.93	200.07	260,091	**(16,705)**
0701	OATC	N/A							-	-	-		**-**
0731	WALKER ELEMENTARY	600.00	752.41	-	-	741.46	-	-	-	746.44	-	-	**-**
0741	BLUEWATER ELEMENTARY	600.00	629.50	-	-	627.81	-	-	-	637.75	-	-	**-**
0751	ANTIOCH ELEMENTARY	600.00	857.51	-	-	837.95	-	-	-	835.56	-	-	**-**
0761	DAVIDSON MIDDLE	775.00	906.55	-	-	891.70	-	-	-	891.32	-	-	**-**
0771	DESTIN MIDDLE	775.00	576.53	198.47	258,011	572.77	202.23	262,899	4,888	571.96	203.04	263,952	**1,053**
	TOTALS		19,445.29	2,287.30	$ 2,973,490	19,172.09	2,439.28	$ 3,171,064	$ 197,574	19,208.69	2,434.34	$ 3,164,642	**$ (6,422)**