



SCHOOL DISTRICT OF OKALOOSA COUNTY
TECHNICAL ASSISTANCE MEMORANDUM
FINANCE

FINANCE TAM: 2009-025
CONTACT: Julie Perry, Budget Analyst
TELEPHONE: 833-5850

TO: Selected Principals
FROM: Debbie Bruce, Director – Budgeting & Financial Services
DATE: January 16, 2009
SUBJECT: Class Size Equalization Recalculation – Project 5126
October 2008 FTE Survey

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

Information Systems has provided the Unweighted FTE (UFTE) for the October 2008 Survey. Budgeting has recalculated the Class Size Equalization allocation for each school based on the October 2008 actual UFTE plus the February 2009 estimated UFTE. The February estimated UFTE calculations were made by applying the February factors received from the Florida Department of Education to each school's October 2008 actual UFTE. Class Size Equalization will also be recalculated after the February 2009 Survey.

Attached is a spreadsheet which reflects the Class Size Equalization Recalculation – October 2008 FTE Survey for selected schools. Schools experiencing a decrease in UFTE below their projections will receive additional funds, and schools experiencing an increase in UFTE beyond their projections will receive a downward adjustment in their Class Size Equalization – Project 5126 (*see column J*). 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). Any funds remaining after the February 2009 recalculation may be used to pay for basic instructional substitutes via a Transfer of Expenditure.

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 - OCTOBER 2008 FTE SURVEY
 FISCAL YEAR 2008-2009
 JANUARY 16, 2009

A	B	Original Allocation				Mid-Year Adjustment - October FTE			
		C	D	E	F	G	H	I	J
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)
0031	EDWINS ELEMENTARY	600.00	439.66	160.34	\$ 208,442	463.99	136.01	\$ 176,813	\$ (31,629)
0041	BAKER SCHOOL	1,450.00	1,348.12	101.88	132,444	1,317.22	132.78	172,614	40,170
0051	BOB SIKES ELEMENTARY	600.00	672.34	-	-	713.09	-	-	-
0082	MEIGS MIDDLE	820.00	642.04	177.96	231,348	674.59	145.41	189,033	(42,315)
0092	RICHBOURG MIDDLE	820.00	679.98	140.02	182,026	686.40	133.60	173,680	(8,346)
0111	W E COMBS	N/A	-	N/A	N/A	-	N/A	N/A	N/A
0121	RUCKEL MIDDLE	820.00	819.50	0.50	650	886.83	-	-	(650)
0131	DESTIN ELEMENTARY	600.00	806.43	-	-	826.65	-	-	-
0151	EDGE ELEMENTARY	600.00	468.96	131.04	170,352	517.32	82.68	107,484	(62,868)
0161	EGLIN ELEMENTARY	600.00	627.92	-	-	543.43	56.57	73,541	73,541
0201	LAUREL HILL SCHOOL	820.00	404.73	415.27	539,851	419.39	400.61	520,793	(19,058)
0211	NICEVILLE HIGH	N/A	2,023.39	N/A	N/A	2,022.39	N/A	N/A	N/A
0222	NORTHWOOD ELEMENTARY	600.00	681.33	-	-	695.89	-	-	-
0241	SILVER SANDS	N/A	155.00	N/A	N/A	168.44	N/A	N/A	N/A
0251	SOUTHSIDE ELEMENTARY	600.00	557.84	42.16	54,808	563.28	36.72	47,736	(7,072)
0261	VALPARAISO ELEMENTARY	600.00	449.95	150.05	195,065	450.49	149.51	194,363	(702)
0271	PRYOR MIDDLE	820.00	564.06	255.94	332,722	594.46	225.54	293,202	(39,520)
0281	WRIGHT ELEMENTARY	600.00	602.54	-	-	646.35	-	-	-
0431	SHALIMAR ELEMENTARY	600.00	533.36	66.64	86,632	559.61	40.39	52,507	(34,125)
0541	ELLIOTT PT. ELEMENTARY	600.00	548.73	51.27	66,651	571.46	28.54	37,102	(29,549)
0561	MARY ESTHER ELEMENTARY	600.00	562.19	37.81	49,153	547.26	52.74	68,562	19,409
0571	PLEW ELEMENTARY	600.00	562.39	37.61	48,893	592.06	7.94	10,322	(38,571)
0581	CHOCTAW HIGH	N/A	1,725.65	N/A	N/A	1,673.19	N/A	N/A	N/A
0601	CRESTVIEW HIGH	N/A	1,930.56	N/A	N/A	1,909.46	N/A	N/A	N/A
0621	KENWOOD ELEMENTARY	600.00	553.61	46.39	60,307	566.07	33.93	44,109	(16,198)
0631	FLOROSA ELEMENTARY	600.00	573.22	26.78	34,814	616.32	-	-	(34,814)
0641	FT WALTON BEACH HIGH	N/A	1,817.17	N/A	N/A	1,836.68	N/A	N/A	N/A
0651	BRUNER MIDDLE	820.00	902.48	-	-	863.28	-	-	-
0671	LEWIS MIDDLE	820.00	589.64	230.36	299,468	528.03	291.97	379,561	80,093
0681	LONGWOOD ELEMENTARY	600.00	558.90	41.10	53,430	531.05	68.95	89,635	36,205
0701	OATC	N/A	198.30	N/A	N/A	196.12	N/A	N/A	N/A
0731	WALKER ELEMENTARY	600.00	743.98	-	-	736.39	-	-	-
0741	BLUEWATER ELEMENTARY	600.00	594.00	6.00	7,800	604.73	-	-	(7,800)
0751	ANTIOCH ELEMENTARY	600.00	826.79	-	-	809.08	-	-	-
0761	DAVIDSON MIDDLE	820.00	854.55	-	-	898.31	-	-	-
0771	DESTIN MIDDLE	820.00	605.19	214.81	279,253	638.03	181.97	236,561	(42,692)
TOTALS			26,624.50	2,333.93	\$ 3,034,109	26,867.34	2,205.86	\$ 2,867,618	\$ (166,491)