



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

FINANCE TAM: 2009-034
CONTACT: Julie Perry, Budget Analyst
TELEPHONE: 833-5850

TO: Selected Principals
FROM: Debbie Bruce, Director – Budgeting & Financial Services
DATE: April 20, 2009
SUBJECT: Class Size Equalization Recalculation – Project 5126
February 2009 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 February 2009 Survey. The Budgeting & Financial Services Department has recalculated the Class Size Equalization allocation for each school based on the October 2008 and February 2009 actual UFTE. This is the final recalculation for fiscal year 2008-2009.

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 2009-025)
- Columns K–N indicate the final adjustment that has been made using the estimated actual UFTE per the February 2009 FTE survey.

Schools experiencing a decrease in UFTE below their estimated actual UFTE per the October 2008 FTE survey will receive additional funds, and schools which experienced an increase in UFTE beyond their estimated actual UFTE per the October 2008 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 2009 FTE SURVEY
FISCAL YEAR 2008-2009
APRIL 3, 2009

A	B	Original Allocation				Mid-Year Adjustment - October FTE				Final Adjustment - February FTE			
		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	439.66	160.34	\$ 208,442	463.99	136.01	\$ 176,813	\$ (31,629)	464.62	135.38	\$ 175,994	\$ (819)
0041	BAKER SCHOOL	1,450.00	1,348.12	101.88	132,444	1,317.22	132.78	172,614	40,170	1,318.42	131.58	171,054	(1,560)
0051	BOB SIKES ELEMENTARY	600.00	672.34	-	-	713.09	-	-	-	707.75	-	-	-
0082	MEIGS MIDDLE	820.00	642.04	177.96	231,348	674.59	145.41	189,033	(42,315)	668.36	151.64	197,132	8,099
0092	RICHBOURG MIDDLE	820.00	679.98	140.02	182,026	686.40	133.60	173,680	(8,346)	682.48	137.52	178,776	5,096
0111	W E COMBS	N/A	-	N/A	N/A	-	N/A	N/A	N/A	30.19	-	-	-
0121	RUCKEL MIDDLE	820.00	819.50	0.50	650	886.83	-	-	(650)	880.59	-	-	-
0131	DESTIN ELEMENTARY	600.00	806.43	-	-	826.65	-	-	-	815.01	-	-	-
0151	EDGE ELEMENTARY	600.00	468.96	131.04	170,352	517.32	82.68	107,484	(62,868)	510.22	89.78	116,714	9,230
0161	EGLIN ELEMENTARY	600.00	627.92	-	-	543.43	56.57	73,541	73,541	529.17	70.83	92,079	18,538
0201	LAUREL HILL SCHOOL	820.00	404.73	415.27	539,851	419.39	400.61	520,793	(19,058)	419.11	400.89	521,157	364
0211	NICEVILLE HIGH	N/A	2,023.39	N/A	N/A	2,022.39	N/A	N/A	N/A	2,033.44	-	-	-
0222	NORTHWOOD ELEMENTARY	600.00	681.33	-	-	695.89	-	-	-	694.02	-	-	-
0241	SILVER SANDS	N/A	155.00	N/A	N/A	168.44	N/A	N/A	N/A	169.94	-	-	-
0251	SOUTHSIDE ELEMENTARY	600.00	557.84	42.16	54,808	563.28	36.72	47,736	(7,072)	569.41	30.59	39,767	(7,969)
0261	VALPARAISO ELEMENTARY	600.00	449.95	150.05	195,065	450.49	149.51	194,363	(702)	453.72	146.28	190,164	(4,199)
0271	PRYOR MIDDLE	820.00	564.06	255.94	332,722	594.46	225.54	293,202	(39,520)	587.28	232.72	302,536	9,334
0281	WRIGHT ELEMENTARY	600.00	602.54	-	-	646.35	-	-	-	647.51	-	-	-
0431	SHALIMAR ELEMENTARY	600.00	533.36	66.64	86,632	559.61	40.39	52,507	(34,125)	567.72	32.28	41,964	(10,543)
0541	ELLIOTT PT. ELEMENTARY	600.00	548.73	51.27	66,651	571.46	28.54	37,102	(29,549)	564.89	35.11	45,643	8,541
0561	MARY ESTHER ELEMENTARY	600.00	562.19	37.81	49,153	547.26	52.74	68,562	19,409	553.69	46.31	60,203	(8,359)
0571	PLEW ELEMENTARY	600.00	562.39	37.61	48,893	592.06	7.94	10,322	(38,571)	597.17	2.83	3,679	(6,643)
0581	CHOCTAW HIGH	N/A	1,725.65	N/A	N/A	1,673.19	N/A	N/A	N/A	1,664.51	-	-	-
0601	CRESTVIEW HIGH	N/A	1,930.56	N/A	N/A	1,909.46	N/A	N/A	N/A	1,901.02	-	-	-
0621	KENWOOD ELEMENTARY	600.00	553.61	46.39	60,307	566.07	33.93	44,109	(16,198)	562.99	37.01	48,113	4,004
0631	FLOROSA ELEMENTARY	600.00	573.22	26.78	34,814	616.32	-	-	(34,814)	595.66	4.34	5,642	5,642
0641	FT WALTON BEACH HIGH	N/A	1,817.17	N/A	N/A	1,836.68	N/A	N/A	N/A	1,836.25	-	-	-
0651	BRUNER MIDDLE	820.00	902.48	-	-	863.28	-	-	-	854.18	-	-	-
0671	LEWIS MIDDLE	820.00	589.64	230.36	299,468	528.03	291.97	379,561	80,093	522.30	297.70	387,010	7,449
0681	LONGWOOD ELEMENTARY	600.00	558.90	41.10	53,430	531.05	68.95	89,635	36,205	530.25	69.75	90,675	1,040
0701	OATC	N/A	198.30	N/A	N/A	196.12	N/A	N/A	N/A	196.27	-	-	-
0731	WALKER ELEMENTARY	600.00	743.98	-	-	736.39	-	-	-	736.27	-	-	-
0741	BLUEWATER ELEMENTARY	600.00	594.00	6.00	7,800	604.73	-	-	(7,800)	604.71	-	-	-
0751	ANTIOCH ELEMENTARY	600.00	826.79	-	-	809.08	-	-	-	809.06	-	-	-
0761	DAVIDSON MIDDLE	820.00	854.55	-	-	898.31	-	-	-	899.96	-	-	-
0771	DESTIN MIDDLE	820.00	605.19	214.81	279,253	638.03	181.97	236,561	(42,692)	634.27	185.73	241,449	4,888
TOTALS			26,624.50	2,333.93	\$ 3,034,109	26,867.34	2,205.86	\$ 2,867,618	\$ (166,491)	26,812.41	2,238.27	\$ 2,909,751	\$ 42,133