



SCHOOL DISTRICT OF OKALOOSA COUNTY
TECHNICAL ASSISTANCE MEMORANDUM
FINANCE

FINANCE TAM: 2010-020
CONTACT: Julie Perry, Specialist
Budgeting & Financial Services
TELEPHONE: 833-5850

TO: Selected Principals
FROM: Rita R. Scallan, Chief Financial Officer
DATE: December 10, 2009
SUBJECT: Class Size Equalization Recalculation – Project 5126
October 2009 FTE Survey

Information Systems has provided the Unweighted FTE (UFTE) for the October 2009 Survey. Budgeting has recalculated the Class Size Equalization allocation for each school based on the October 2009 actual UFTE plus the February 2010 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 2009 actual UFTE. Class Size Equalization will also be recalculated after the February 2010 Survey.

Attached is a spreadsheet which reflects the Class Size Equalization Recalculation – October 2009 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) for core classes. Any funds remaining after the February 2010 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 2009 FTE SURVEY
FISCAL YEAR 2009-2010
DECEMBER 10, 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	448.00	152.00	\$ 197,600	437.02	162.98	\$ 211,874	\$ 14,274
0041	BAKER SCHOOL	1,450.00	1,333.04	116.96	152,048	1,241.88	208.12	270,556	118,508
0051	BOB SIKES ELEMENTARY	600.00	707.00	-	-	716.29	-	-	-
0082	MEIGS MIDDLE	820.00	613.00	207.00	269,100	613.84	206.16	268,008	(1,092)
0092	SHOAL RIVER MIDDLE	820.00	694.00	126.00	163,800	819.03	0.97	1,261	(162,539)
0111	W E COMBS	N/A	N/A	N/A	N/A	-	N/A	N/A	N/A
0121	RUCKEL MIDDLE	820.00	860.00	-	-	854.68	-	-	-
0131	DESTIN ELEMENTARY	600.00	795.00	-	-	838.58	-	-	-
0151	EDGE ELEMENTARY	600.00	513.37	86.63	112,619	498.48	101.52	131,976	19,357
0161	EGLIN ELEMENTARY	600.00	492.00	108.00	140,400	383.73	216.27	281,151	140,751
0201	LAUREL HILL SCHOOL	820.00	410.00	410.00	533,000	424.32	395.68	514,384	(18,616)
0211	NICEVILLE HIGH	N/A	1,975.30	N/A	N/A	1,899.73	N/A	N/A	N/A
0222	NORTHWOOD ELEMENTARY	600.00	694.00	-	-	619.69	-	-	-
0241	SILVER SANDS	N/A	133.00	N/A	N/A	135.85	N/A	N/A	N/A
0251	SOUTHSIDE ELEMENTARY	600.00	576.00	24.00	31,200	620.70	-	-	(31,200)
0261	VALPARAISO ELEMENTARY	600.00	450.00	150.00	195,000	391.64	208.36	270,868	75,868
0271	PRYOR MIDDLE	820.00	572.00	248.00	322,400	582.17	237.83	309,179	(13,221)
0281	WRIGHT ELEMENTARY	600.00	636.00	-	-	596.67	3.33	4,329	4,329
0431	SHALIMAR ELEMENTARY	600.00	545.00	55.00	71,500	556.86	43.14	56,082	(15,418)
0541	ELLIOTT PT. ELEMENTARY	600.00	563.00	37.00	48,100	600.79	-	-	(48,100)
0561	MARY ESTHER ELEMENTARY	600.00	540.00	60.00	78,000	528.04	71.96	93,548	15,548
0571	PLEW ELEMENTARY	600.00	591.06	8.94	11,622	596.73	3.27	4,251	(7,371)
0581	CHOCTAW HIGH	N/A	1,675.00	N/A	N/A	1,626.12	N/A	N/A	N/A
0601	CRESTVIEW HIGH	N/A	1,950.00	N/A	N/A	1,870.25	N/A	N/A	N/A
0621	KENWOOD ELEMENTARY	600.00	570.00	30.00	39,000	578.37	21.63	28,119	(10,881)
0631	FLOROSA ELEMENTARY	600.00	598.00	2.00	2,600	551.74	48.26	62,738	60,138
0641	FT WALTON BEACH HIGH	N/A	1,836.00	N/A	N/A	1,813.29	N/A	N/A	N/A
0651	BRUNER MIDDLE	820.00	837.00	-	-	848.84	-	-	-
0671	LEWIS MIDDLE	820.00	521.00	299.00	388,700	462.46	357.54	464,802	76,102
0681	LONGWOOD ELEMENTARY	600.00	530.00	70.00	91,000	562.50	37.50	48,750	(42,250)
0701	OATC	N/A	210.00	N/A	N/A	208.64	N/A	N/A	N/A
0731	WALKER ELEMENTARY	600.00	732.00	-	-	721.30	-	-	-
0741	BLUEWATER ELEMENTARY	600.00	650.00	-	-	676.03	-	-	-
0751	ANTIOCH ELEMENTARY	600.00	810.00	-	-	852.10	-	-	-
0761	DAVIDSON MIDDLE	820.00	875.00	-	-	837.44	-	-	-
0771	DESTIN MIDDLE	820.00	613.00	207.00	269,100	612.54	207.46	269,698	598
0811-PreK	SOUTHSIDE PRE-K	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
0811-SSN	SILVER SANDS - NORTH	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTALS			26,547.77	2,397.53	\$ 3,116,789	26,178.34	2,531.98	3,291,574.00	\$ 174,785

Note:

Silver Sands School original UFTE was reduced by 23 when students were moved to Silver Sands - North.