



**OKALOOSA COUNTY SCHOOL DISTRICT
Decentralized FTE Reserves
School Year 2004-2005**

Decentralized FTE Reserves consists of a revenue allocation and a site-specific reserve to absorb changes in FTE projections, Base Student Allocation, District Cost Differential, etc.

In order to comply with School Board Policies and Procedures, Florida Statutes, union contracts, and sound fiscal management, the budget process must begin long before the legislative session ends. Therefore, the District has chosen to use the Governor's Proposed Budget as the starting point for allocations. With the budget process relying on the Governor's Proposed Budget rather than waiting until after the legislative session has ended and all the factors are known, there are some potential changes which can occur that may affect the District's state funding. Here are just a few examples:

- (1) changes in program cost factors used by the Governor
- (2) changes in the District Cost Differential used by the Governor
- (3) changes in the Base Student Allocation used by the Governor
- (4) changes can occur in categorical programs which cause increases or decreases in funding
OR change the restrictions on the use of funds.

For example, the District Cost Factor for Okaloosa County in the Governor's Proposed Budget for FY 2003-2004 was 0.9531. However, the actual DCD for FY 2003-2004 ended up being 0.9482.

**What can you expect?
CHANGES.**

We just don't know what the changes will be. Therefore, we have set aside a reserve to absorb some of the changes.

Project Number 2004-2005:

Decentralized FTE Reserve 3004

Allocation Method:

\$53.66 per adjusted projected WFTE at each school and district operated program. In addition, High Schools whose program 103 was adjusted for less than full-time students will receive an additional reserve amount equivalent to the amount of the reduction in their program 103. This amount has been added to their decentralized reserves.

Allocation Amount:

Total Reserve = \$ 3,050,977 (\$1,698,633.00 Plus \$1,352,344)

Example: <i>Edwins Elementary</i> Decentralized FTE Reserve	$\$53.66 \times 468.02 = \$25,113.95$ Rounded to Nearest \$ = \$25,114
--	--

Example: <i>Choctawhatchee High</i>	
A. Decentralized FTE Reserve	$\$53.66 \times 1,910.27 = \$102,505.09$ Rounded to Nearest \$ = \$102,505
B. Decentralized FTE Reserves - Less than Full-Time Students (High Schools Only) (Reduction in UFTE X Program Cost Factor X BSA X DCD X 91%)	
	$(74.52 \text{ UFTE} \times 1.14 \text{ Program Cost Factor} \times \$3,683.73 \text{ BSA} \times .9482 \text{ DCD} \times .91\% = \$270,026.77)$ Rounded to Nearest \$ = \$270,027

For the initial budget process, the allocation for your school will be placed in the following:

Project Name	Fund	Function	Object Code	Cost Center	Project Number
Decentralized FTE Reserve	1010	9890	0994	Your Cost Center	3004

The allocation for Decentralized FTE Reserve will be placed in a blocked project. The school will not be able to make budget amendments or encumber funds.

The reduction in High Schools program 103 related to less than full-time students was based on data provided by MIS. In the event the decrease in WFTE does not occur, the schools will receive an adjustment after the October 2004 FTE survey.

The District will adjust each school and district operated program's allocation and appropriation as changes occur. A full explanation and copy of the budget amendment will be sent to the affected cost center's principal.

**OKALOOSA COUNTY SCHOOL DISTRICT
Decentralized FTE Reserves**

**THIS PAGE
INTENTIONALLY
LEFT BLANK**

**OKALOOSA COUNTY SCHOOL DISTRICT
DECENTRALIZED FTE RESERVES
AS OF FEBRUARY 27, 2004**

RESERVE FOR CHANGES IN DISTRICT COST DIFFERENTIAL	\$ 664,398.00
FTE RESERVE AND PROJECT RESERVES (FTE RELATED)	600,000.00
McKAY SCHOLARSHIPS	100,000.00
ESE GUARANTEE - RESERVE	334,235.00
REDUCTION FOR STUDENT OPTIONS TO CHOICE PROGRAM	136,678.00
RESERVE FOR GRADES 9-12 FOR LESS THAN FULL-TIME STUDENTS	<u>1,352,344.00</u>
TOTAL DECENTRALIZED FTE RESERVE	\$ 3,187,655.00

RESERVE PER WFTE - ALL SCHOOLS \$ 53.66

A COST CENTER NUMBER	B SCHOOL/CENTER NAME	C TOTAL WFTE	D WFTE x \$53.66 = ALLOCATION rounded to the nearest \$	E Reduction for Student Options to CHOICE Program	F HIGH SCHOOLS ONLY Reduction in WFTE as a result of Less than Full-Time Students x BSA x DCD X 91% = ALLOCATION rounded to the nearest \$	G TOTAL DECENTRALIZED ALLOCATION
----------------------------	-------------------------	-----------------	---	--	--	---

DISTRICT SCHOOLS

31	EDWINS ELEMENTARY SCHOOL	468.02	\$ 25,114.00			\$ 25,114.00
41	BAKER SCHOOL	1,398.91	\$ 75,066.00		\$ 30,655.00	\$ 105,721.00
51	BOB SIKES ELEMENTARY SCHOOL	560.41	\$ 30,072.00			\$ 30,072.00
82	MEIGS MIDDLE SCHOOL	697.58	\$ 37,432.00			\$ 37,432.00
92	RICHBOURG MIDDLE SCHOOL	732.16	\$ 39,288.00			\$ 39,288.00
111	W. E. COMBS SCHOOL	97.60	\$ 5,237.00			\$ 5,237.00
121	RUCKEL MIDDLE SCHOOL	897.48	\$ 48,159.00			\$ 48,159.00
131	DESTIN ELEMENTARY SCHOOL	846.36	\$ 45,416.00			\$ 45,416.00
151	EDGE ELEMENTARY SCHOOL	475.59	\$ 25,520.00			\$ 25,520.00
161	CHEROKEE ELEMENTARY SCHOOL	541.11	\$ 29,036.00			\$ 29,036.00
201	LAUREL HILL SCHOOL	403.42	\$ 21,648.00			\$ 21,648.00
211	NICEVILLE HIGH SCHOOL	2,503.15	\$ 134,319.00		\$ 359,347.00	\$ 493,666.00
222	NORTHWOOD ELEMENTARY SCHOOL	520.21	\$ 27,914.00			\$ 27,914.00
241	SILVER SANDS SCHOOL	697.56	\$ 37,431.00			\$ 37,431.00
251	SOUTHSIDE ELEMENTARY SCHOOL	558.56	\$ 29,972.00			\$ 29,972.00
261	VALPARAISO ELEMENTARY SCHOOL	583.88	\$ 31,331.00			\$ 31,331.00
271	PRYOR MIDDLE SCHOOL	795.59	\$ 42,691.00			\$ 42,691.00
281	WRIGHT ELEMENTARY SCHOOL	599.25	\$ 32,156.00			\$ 32,156.00
431	SHALIMAR ELEMENTARY SCHOOL	530.03	\$ 28,441.00			\$ 28,441.00
441	OAK HILL ELEMENTARY SCHOOL	540.14	\$ 28,984.00			\$ 28,984.00
541	ELLIOTT PT. ELEMENTARY SCHOOL	646.96	\$ 34,716.00			\$ 34,716.00
551	OCEAN CITY ELEMENTARY SCHOOL	504.32	\$ 27,062.00			\$ 27,062.00
561	MARY ESTHER ELEMENTARY SCHOOL	576.45	\$ 30,932.00			\$ 30,932.00
571	PLEW ELEMENTARY SCHOOL	669.31	\$ 35,915.00			\$ 35,915.00
581	CHOCTAW HIGH SCHOOL	1,910.27	\$ 102,505.00		\$ 270,027.00	\$ 372,532.00
601	CRESTVIEW HIGH SCHOOL	1,897.42	\$ 101,816.00		\$ 337,461.00	\$ 439,277.00
621	KENWOOD ELEMENTARY SCHOOL	547.80	\$ 29,395.00			\$ 29,395.00
631	FLOROSA ELEMENTARY SCHOOL	567.79	\$ 30,468.00			\$ 30,468.00
641	FT. WALTON HIGH SCHOOL	2,082.69	\$ 111,757.00	\$ 136,678.00	\$ 272,418.00	\$ 520,853.00
651	BRUNER MIDDLE SCHOOL	1,039.29	\$ 55,768.00			\$ 55,768.00
671	LEWIS MIDDLE SCHOOL	628.40	\$ 33,720.00			\$ 33,720.00
681	LONGWOOD ELEMENTARY SCHOOL	443.16	\$ 23,780.00			\$ 23,780.00
701	OKALOOSA APPLIED TECHNOLOGY CENTER	288.31	\$ 15,471.00		\$ 65,188.00	\$ 80,659.00
731	WALKER ELEMENTARY SCHOOL	648.34	\$ 34,790.00			\$ 34,790.00
741	BLUEWATER ELEMENTARY SCHOOL	700.60	\$ 37,594.00			\$ 37,594.00
751	ANTIOCH ELEMENTARY SCHOOL	811.87	\$ 43,565.00			\$ 43,565.00
761	DAVIDSON MIDDLE SCHOOL	895.38	\$ 48,046.00			\$ 48,046.00
771	DESTIN MIDDLE SCHOOL	739.42	\$ 39,677.00			\$ 39,677.00
	DISTRICT SCHOOLS	30,044.79	1,612,204.00	136,678.00	1,335,096.00	\$ 3,083,978.00

DISTRICT OPERATED REGULAR PROGRAMS

COST CENTER NUMBER	SCHOOL/CENTER NAME	TOTAL WFTE	WFTE x \$53.66 = ALLOCATION rounded to the nearest \$	Reduction for Student Options to CHOICE Program	HIGH SCHOOLS ONLY	TOTAL DECENTRALIZED ALLOCATION
					Reduction in WFTE as a result of Less than Full-Time Students x BSA x DCD X 91% = ALLOCATION rounded to the nearest \$	
582	CHOCTAW ACADEMY	79.80	\$ 4,282.00			\$ 4,282.00
602	CRESTVIEW VO TECH	163.83	\$ 8,791.00		\$ 17,248.00	\$ 26,039.00
642	FWBHS SUCCESS ACADEMY	68.59	\$ 3,681.00			\$ 3,681.00
701	OATC - TAPP's Babies PROJECT 2086 - 0701	-	\$ -			\$ -
7004	OKALOOSA ON-LINE	156.18	\$ 8,381.00			\$ 8,381.00
9016	ESE		\$ -			\$ -
9816	GULF COAST TREATMENT CENTER	80.23	\$ 4,305.00			\$ 4,305.00
9818	NWFL BALLET ACADEMIE	79.87	\$ 4,286.00			\$ 4,286.00
9819	TEACHING ADJUDICATED YOUTH FACILITY	27.36	\$ 1,468.00			\$ 1,468.00
9820	OKALOOSA BLENDED SCHOOLS	159.34	\$ 8,550.00			\$ 8,550.00
9830	CHOICE INSTITUTES	132.14	\$ 7,091.00			\$ 7,091.00
	DISTRICT OPERATED REGULAR PROGRAMS	947.34	\$ 50,835.00	\$ -	\$ 17,248.00	\$ 68,083.00
TOTAL DISTRICT SCHOOLS AND REGULAR PROGRAMS		30,992.13	\$ 1,663,039.00	\$ 136,678.00	\$ 1,352,344.00	\$ 3,152,061.00

SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS

9810	GULF COAST YOUTH ACADEMY	144.60	\$ 7,759.00			\$ 7,759.00
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	92.47	\$ 4,962.00			\$ 4,962.00
9812	OKALOOSA YOUTH ACADEMY	145.95	\$ 7,832.00			\$ 7,832.00
9813	OKALOOSA REGIONAL DETENTION CENTER	69.22	\$ 3,714.00			\$ 3,714.00
9814	ADOLESCENT SUBSTANCE ABUSE CENTER	56.56	\$ 3,035.00			\$ 3,035.00
9817	MILTON GIRLS JUVENILE RESIDENTIAL FACILITY	154.53	\$ 8,292.00			\$ 8,292.00
	TOTAL - DISTRICT OPERATED DJJ PROGRAM	663.33	\$ 35,594.00		\$ -	\$ 35,594.00
TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS		31,655.46	\$ 1,698,633.00	\$ 136,678.00	\$ 1,352,344.00	\$ 3,187,655.00