



**OKALOOSA COUNTY SCHOOL DISTRICT
Decentralized FTE Reserves
School Year 2005-2006**

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 2004-2005 was 0.9482. However, the actual DCD for FY 2004-2005 ended up being 0.9517.

*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: 3004

Allocation Method: \$53.00 per adjusted projected WFTE at each school and district operated program.

Allocation Amount: Total Reserve = \$1,700,904.00

Example: Edwins Elementary	Decentralized FTE Reserve
	\$53.00 X 420.15 = \$22,267.95
	Rounded to Nearest \$ = \$22,268.00

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 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.

Revised April 5, 2005

**OKALOOSA COUNTY SCHOOL DISTRICT
DECENTRALIZED FTE RESERVES
AS OF FEBRUARY 28, 2005**

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	<u>336,506.00</u>
TOTAL DECENTRALIZED FTE RESERVE	<u>\$ 1,700,904.00</u>
RESERVE PER WFTE - ALL SCHOOLS	<u>\$ 53.00</u>

A	B	C	D
COST CENTER NUMBER	SCHOOL/CENTER NAME	TOTAL WFTE	WFTE x \$53.00 = ALLOCATION rounded to the nearest \$

DISTRICT SCHOOLS

31	EDWINS ELEMENTARY SCHOOL	420.15	\$ 22,268.00
41	BAKER SCHOOL	1,448.53	76,772.00
51	BOB SIKES ELEMENTARY SCHOOL	677.07	35,885.00
82	MEIGS MIDDLE SCHOOL	733.60	38,881.00
92	RICHBOURG MIDDLE SCHOOL	731.32	38,760.00
111	W. E. COMBS SCHOOL	56.53	2,996.00
121	RUCKEL MIDDLE SCHOOL	893.51	47,356.00
131	DESTIN ELEMENTARY SCHOOL	853.18	45,219.00
151	EDGE ELEMENTARY SCHOOL	489.09	25,922.00
161	CHEROKEE ELEMENTARY SCHOOL	443.66	23,514.00
201	LAUREL HILL SCHOOL	415.63	22,028.00
211	NICEVILLE HIGH SCHOOL	2,586.88	137,105.00
222	NORTHWOOD ELEMENTARY SCHOOL	586.02	31,059.00
241	SILVER SANDS SCHOOL	775.80	41,117.00
251	SOUTHSIDE ELEMENTARY SCHOOL	590.19	31,280.00
261	VALPARAISO ELEMENTARY SCHOOL	541.51	28,700.00
271	PRYOR MIDDLE SCHOOL	768.06	40,707.00
281	WRIGHT ELEMENTARY SCHOOL	591.48	31,348.00
431	SHALIMAR ELEMENTARY SCHOOL	534.26	28,316.00
441	OAK HILL ELEMENTARY SCHOOL	555.58	29,446.00
541	ELLIOTT PT. ELEMENTARY SCHOOL	646.13	34,245.00
551	OCEAN CITY ELEMENTARY SCHOOL	522.72	27,704.00
561	MARY ESTHER ELEMENTARY SCHOOL	579.62	30,720.00
571	PLEW ELEMENTARY SCHOOL	644.29	34,147.00
581	CHOCTAW HIGH SCHOOL	2,036.22	107,920.00
601	CRESTVIEW HIGH SCHOOL	2,005.05	106,268.00
621	KENWOOD ELEMENTARY SCHOOL	553.91	29,357.00
631	FLOROSA ELEMENTARY SCHOOL	608.32	32,241.00
641	FT. WALTON HIGH SCHOOL	2,164.81	114,735.00
651	BRUNER MIDDLE SCHOOL	1,038.75	55,054.00
671	LEWIS MIDDLE SCHOOL	638.00	33,814.00
681	LONGWOOD ELEMENTARY SCHOOL	470.70	24,947.00
701	OKALOOSA APPLIED TECHNOLOGY CENTER	255.02	13,516.00
731	WALKER ELEMENTARY SCHOOL	677.94	35,931.00
741	BLUEWATER ELEMENTARY SCHOOL	653.57	34,639.00
751	ANTIOCH ELEMENTARY SCHOOL	828.39	43,905.00
761	DAVIDSON MIDDLE SCHOOL	943.55	50,008.00
771	DESTIN MIDDLE SCHOOL	661.42	\$ 35,055.00
DISTRICT SCHOOLS		30,620.46	1,622,885.00

DISTRICT OPERATED REGULAR PROGRAMS

COST CENTER NUMBER	SCHOOL/CENTER NAME	TOTAL WFTE	WFTE x \$53.00 = ALLOCATION rounded to the nearest \$
582	CHOCTAW ACADEMY	68.47	\$ 3,629.00
602	CRESTVIEW VO TECH	127.66	6,766.00
642	FWBHS SUCCESS ACADEMY	71.08	3,767.00
7004	OKALOOSA ON-LINE	9.06	480.00
9816	GULF COAST TREATMENT CENTER	67.70	3,588.00
9818	NWFL BALLET ACADEMIE	85.27	4,519.00
9819	TEACHING ADJUDICATED YOUTH FACILITY	27.17	1,440.00
9820	OKALOOSA BLENDED SCHOOLS	227.04	12,033.00
9830	CHOICE INSTITUTES	128.47	6,809.00
DISTRICT OPERATED REGULAR PROGRAMS		811.92	\$ 43,031.00
TOTAL DISTRICT SCHOOLS AND REGULAR PROGRAMS		31,432.38	\$ 1,665,916.00

SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS

9810	GULF COAST YOUTH ACADEMY	144.32	\$ 7,649.00
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	92.20	4,887.00
9812	OKALOOSA YOUTH ACADEMY	145.26	7,699.00
9813	OKALOOSA REGIONAL DETENTION CENTER	68.86	3,650.00
9814	ADOLESCENT SUBSTANCE ABUSE CENTER	57.06	3,024.00
9817	MILTON GIRLS JUVENILE RESIDENTIAL FACILITY	152.44	8,079.00
TOTAL - DISTRICT OPERATED DJJ PROGRAM		660.14	\$ 34,988.00

TOTAL SCHOOLS AND DISTRICT OPERATED PROGRAMS		32,092.52	\$ 1,700,904.00
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