



SCHOOL DISTRICT OF OKALOOSA COUNTY
Decentralized FTE Reserves
School Year 2007-2008

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 of 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 2006-2007 was 0.9635. However, the actual DCD for FY 2006-2007 ended up being 0.9592.

*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: \$54 per adjusted projected WFTE at each school and district operated program.

Allocation Amount: Total Reserve = \$1,639,522

Example: Edwins Elementary

Decentralized FTE Reserve

\$54 X 434.68 = \$23,472.72

Rounded to Nearest \$ = \$23,473

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.

**SCHOOL DISTRICT OF OKALOOSA COUNTY
DECENTRALIZED FTE RESERVES
As of February 2007**

TOTAL DECENTRALIZED FTE RESERVE
RESERVE PER WFTE - ALL SCHOOLS

\$ 1,639,523
\$ 54

COST CENTER NUMBER	SCHOOL/CENTER NAME	TOTAL WFTE	ALLOCATION = WFTE x \$54
DISTRICT SCHOOLS			
31	EDWINS ELEMENTARY SCHOOL	434.68	\$ 23,473
41	BAKER SCHOOL	1,418.07	76,576
51	BOB SIKES ELEMENTARY SCHOOL	722.09	38,993
82	MEIGS MIDDLE SCHOOL	655.27	35,385
92	RICHBOURG MIDDLE SCHOOL	719.70	38,864
111	W. E. COMBS SCHOOL	-	-
121	RUCKEL MIDDLE SCHOOL	799.63	43,180
131	DESTIN ELEMENTARY SCHOOL	901.67	48,690
151	EDGE ELEMENTARY SCHOOL	498.18	26,902
161	CHEROKEE ELEMENTARY SCHOOL	754.36	40,735
201	LAUREL HILL SCHOOL	438.54	23,681
211	NICEVILLE HIGH SCHOOL	2,358.65	127,367
222	NORTHWOOD ELEMENTARY SCHOOL	704.91	38,065
241	SILVER SANDS SCHOOL	664.42	35,879
251	SOUTHSIDE ELEMENTARY SCHOOL	582.73	31,467
261	VALPARAISO ELEMENTARY SCHOOL	489.99	26,459
271	PRYOR MIDDLE SCHOOL	621.26	33,548
281	WRIGHT ELEMENTARY SCHOOL	591.11	31,920
431	SHALIMAR ELEMENTARY SCHOOL	510.88	27,588
441	OAK HILL ELEMENTARY SCHOOL	-	-
541	ELLIOTT PT. ELEMENTARY SCHOOL	615.08	33,214
551	OCEAN CITY ELEMENTARY SCHOOL	513.40	27,724
561	MARY ESTHER ELEMENTARY SCHOOL	549.58	29,677
571	PLEW ELEMENTARY SCHOOL	608.07	32,836
581	CHOCTAW HIGH SCHOOL	1,907.57	103,009
601	CRESTVIEW HIGH SCHOOL	2,039.54	110,135
621	KENWOOD ELEMENTARY SCHOOL	562.27	30,363
631	FLOROSA ELEMENTARY SCHOOL	641.43	34,637
641	FT. WALTON HIGH SCHOOL	1,946.35	105,103
651	BRUNER MIDDLE SCHOOL	932.80	50,371
671	LEWIS MIDDLE SCHOOL	628.48	33,938
681	LONGWOOD ELEMENTARY SCHOOL	421.05	22,737
701	OKALOOSA APPLIED TECHNOLOGY CENTER	242.23	13,080
731	WALKER ELEMENTARY SCHOOL	773.14	41,750
741	BLUEWATER ELEMENTARY SCHOOL	644.55	34,806
751	ANTIOCH ELEMENTARY SCHOOL	891.70	48,152
761	DAVIDSON MIDDLE SCHOOL	922.76	49,829
771	DESTIN MIDDLE SCHOOL	576.53	31,133
TOTAL - DISTRICT SCHOOLS		29,282.67	1,581,266
DISTRICT OPERATED REGULAR PROGRAMS			
582	CHOCTAW ACADEMY	64.56	3,486
602	CRESTVIEW VO TECH	-	-
604	NORTH OKALOOSA INSTITUTE	39.02	2,107
642	FT WALTON ACADEMY	64.97	3,508
781	EMERALD COAST CAREER INSTITUTE - SOUTH	-	-
791	EMERALD COAST CAREER INSTITUTE - NORTH	-	-
7004	OKALOOSA ONLINE	-	-
9818	NWFL BALLET	91.69	4,951
9819	TEACHING ADJUDICATED YOUTH	25.72	1,389
9820	BLENDED SCHOOL	159.03	8,588
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS		444.99	24,029
TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS		29,727.66	1,605,295
SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS			
9810	GULF COAST YOUTH ACADEMY	138.86	7,498
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	88.94	4,803
9812	OKALOOSA YOUTH ACADEMY	139.51	7,534
9813	OKALOOSA REGIONAL DETENTION CENTER	66.40	3,586
9814	ADOLESCENT SUBSTANCE ABUSE CENTER	54.80	2,959
9817	MILTON GIRLS JUVENILE RESIDENTIAL FACILITY	145.34	7,848
TOTAL - DISTRICT OPERATED DJJ PROGRAM		633.85	34,228
TOTAL - DISTRICT SCHOOLS, REGULAR PROGRAMS & DJJ PROGRAMS		30,361.51	\$ 1,639,523