



SCHOOL DISTRICT OF OKALOOSA COUNTY
Decentralized FTE Reserves
 School Year 2008-2009

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 2007-2008 was 0.9592. However, the actual DCD for FY 2007-2008 ended up being 0.9566.

*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 = \$1,564,210

<i>Example: Edwins Elementary</i>	<i>Decentralized FTE Reserve</i>
	<i>\$54 X 473.65 = \$25,577</i>

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 March 2008**

**TOTAL DECENTRALIZED FTE RESERVE
RESERVE PER WFTE - ALL SCHOOLS**

\$ 1,564,210
\$ 54

COST CENTER NUMBER	SCHOOL/CENTER NAME	TOTAL WFTE	ALLOCATION = WFTE x \$54
DISTRICT SCHOOLS			
31	EDWINS ELEMENTARY SCHOOL	473.65	\$ 25,577
41	BAKER SCHOOL	1,373.08	74,146
51	BOB SIKES ELEMENTARY SCHOOL	684.18	36,946
82	MEIGS MIDDLE SCHOOL	630.74	34,060
92	RICHBOURG MIDDLE SCHOOL	678.48	36,638
111	W. E. COMBS SCHOOL	-	-
121	RUCKEL MIDDLE SCHOOL	811.14	43,802
131	DESTIN ELEMENTARY SCHOOL	823.45	44,466
151	EDGE ELEMENTARY SCHOOL	475.78	25,692
161	EGLIN ELEMENTARY SCHOOL	650.36	35,119
201	LAUREL HILL SCHOOL	410.07	22,144
211	NICEVILLE HIGH SCHOOL	2,135.64	115,325
222	NORTHWOOD ELEMENTARY SCHOOL	692.91	37,417
241	SILVER SANDS SCHOOL	699.64	37,781
251	SOUTHSIDE ELEMENTARY SCHOOL	572.16	30,897
261	VALPARAISO ELEMENTARY SCHOOL	503.13	27,169
271	PRYOR MIDDLE SCHOOL	570.24	30,793
281	WRIGHT ELEMENTARY SCHOOL	628.52	33,940
431	SHALIMAR ELEMENTARY SCHOOL	542.41	29,290
541	ELLIOTT PT. ELEMENTARY SCHOOL	576.23	31,116
551	OCEAN CITY ELEMENTARY SCHOOL	-	-
561	MARY ESTHER ELEMENTARY SCHOOL	575.19	31,060
571	PLEW ELEMENTARY SCHOOL	568.03	30,674
581	CHOCTAW HIGH SCHOOL	1,817.02	98,119
601	CRESTVIEW HIGH SCHOOL	2,040.82	110,204
621	KENWOOD ELEMENTARY SCHOOL	579.96	31,318
631	FLOROSA ELEMENTARY SCHOOL	590.29	31,876
641	FT. WALTON HIGH SCHOOL	1,906.59	102,956
651	BRUNER MIDDLE SCHOOL	899.83	48,591
671	LEWIS MIDDLE SCHOOL	578.52	31,240
681	LONGWOOD ELEMENTARY SCHOOL	592.33	31,986
701	OKALOOSA APPLIED TECHNOLOGY CENTER	215.76	11,651
731	WALKER ELEMENTARY SCHOOL	765.18	41,320
741	BLUEWATER ELEMENTARY SCHOOL	601.62	32,487
751	ANTIOCH ELEMENTARY SCHOOL	851.15	45,962
761	DAVIDSON MIDDLE SCHOOL	847.94	45,789
771	DESTIN MIDDLE SCHOOL	595.58	32,161
TOTAL - DISTRICT SCHOOLS		27,957.62	1,509,712

DISTRICT OPERATED REGULAR PROGRAMS

582	CHOCTAW ACADEMY	62.37	3,368
642	FT WALTON ACADEMY	65.80	3,553
781	EMERALD COAST CAREER INSTITUTE - SOUTH	-	-
791	EMERALD COAST CAREER INSTITUTE - NORTH	-	-
7004	OKALOOSA ONLINE	-	-
9818	NWFL BALLET	111.73	6,033
9819	TEACHING ADJUDICATED YOUTH	21.78	1,176
9820	BLENDED SCHOOL	131.52	7,102
TOTAL - DISTRICT OPERATED REGULAR PROGRAMS		393.20	21,232

TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS

28,350.82 **1,530,944**

SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS

9810	GULF COAST YOUTH ACADEMY	134.89	7,284
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	89.85	4,852
9812	OKALOOSA YOUTH ACADEMY	137.89	7,446
9813	OKALOOSA REGIONAL DETENTION CENTER	83.85	4,528
9814	ADOLESCENT SUBSTANCE ABUSE CENTER	59.04	3,188
9817	MILTON GIRLS JUVENILE RESIDENTIAL FACILITY	110.52	5,968
TOTAL - DISTRICT OPERATED DJJ PROGRAM		616.04	33,266

TOTAL - DISTRICT SCHOOLS, REGULAR PROGRAMS & DJJ PROGRAMS

28,966.86 **\$ 1,564,210**