



**SCHOOL DISTRICT OF OKALOOSA COUNTY  
DECENTRALIZED FTE RESERVES  
FISCAL YEAR 2009-2010**

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.

*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 = \$1,562,605

<p>Example: <i>Edwins Elementary</i></p>	<p><i>Decentralized FTE Reserve</i></p>	
<p><u>WFTE</u></p> <p>487.38 x</p>	<p><u>Per WFTE</u></p> <p>\$54 = \$</p>	<p><u>Allocation</u></p> <p>26,319</p>

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 - PROJECT 3004  
FISCAL YEAR 2009-2010  
AS OF MARCH 2009**

**TOTAL DECENTRALIZED FTE RESERVE** **\$ 1,562,605**  
**RESERVE PER WFTE - ALL SCHOOLS** **\$ 54**

<b>COST CENTER NUMBER</b>	<b>SCHOOL/CENTER NAME</b>	<b>ADJUSTED PROJECTED WFTE FY 2009-2010</b>	<b>ALLOCATION = WFTE x \$54</b>
<b>DISTRICT SCHOOLS</b>			
31	EDWINS ELEMENTARY SCHOOL	487.38	\$ 26,319
41	BAKER SCHOOL	1,379.61	74,499
51	BOB SIKES ELEMENTARY SCHOOL	748.06	40,395
82	MEIGS MIDDLE SCHOOL	619.03	33,428
111	W. E. COMBS SCHOOL	-	-
121	RUCKEL MIDDLE SCHOOL	869.01	46,927
131	DESTIN ELEMENTARY SCHOOL	845.74	45,670
151	EDGE ELEMENTARY SCHOOL	541.30	29,230
161	EGLIN ELEMENTARY SCHOOL	523.35	28,261
201	LAUREL HILL SCHOOL	423.75	22,883
211	NICEVILLE HIGH SCHOOL	2,050.63	110,734
222	NORTHWOOD ELEMENTARY SCHOOL	732.39	39,549
241	SILVER SANDS SCHOOL	668.02	36,073
251	RIVERSIDE ELEMENTARY SCHOOL	616.80	33,307
261	VALPARAISO ELEMENTARY SCHOOL	503.17	27,171
271	PRYOR MIDDLE SCHOOL	576.34	31,122
281	WRIGHT ELEMENTARY SCHOOL	675.57	36,481
431	SHALIMAR ELEMENTARY SCHOOL	580.59	31,352
541	ELLIOTT PT. ELEMENTARY SCHOOL	600.83	32,445
561	MARY ESTHER ELEMENTARY SCHOOL	568.38	30,693
571	PLEW ELEMENTARY SCHOOL	617.75	33,359
581	CHOCTAW HIGH SCHOOL	1,737.61	93,831
601	CRESTVIEW HIGH SCHOOL	2,033.38	109,803
621	KENWOOD ELEMENTARY SCHOOL	627.40	33,880
631	FLOROSA ELEMENTARY SCHOOL	630.26	34,034
641	FT. WALTON HIGH SCHOOL	1,901.52	102,682
651	BRUNER MIDDLE SCHOOL	843.53	45,551
671	LEWIS MIDDLE SCHOOL	521.37	28,154
681	LONGWOOD ELEMENTARY SCHOOL	577.51	31,186
701	OKALOOSA APPLIED TECHNOLOGY CENTER	218.63	11,806
731	WALKER ELEMENTARY SCHOOL	779.18	42,076
741	BLUEWATER ELEMENTARY SCHOOL	685.72	37,029
751	ANTIOCH ELEMENTARY SCHOOL	889.04	48,008
761	DAVIDSON MIDDLE SCHOOL	894.56	48,306
771	DESTIN MIDDLE SCHOOL	614.24	33,169
802	SHOAL RIVER MIDDLE SCHOOL	697.14	37,646
810	SOUTHSIDE PRE-K	-	-
<b>TOTAL - DISTRICT SCHOOLS</b>		<b>28,278.79</b>	<b>1,527,059</b>
<b>DISTRICT OPERATED REGULAR PROGRAMS</b>			
781	EMERALD COAST CAREER INSTITUTE - SOUTH	-	-
791	EMERALD COAST CAREER INSTITUTE - NORTH	-	-
7004	OKALOOSA ONLINE	-	-
9818	NWFL BALLETT	119.55	6,456
9819	TEACHING ADJUDICATED YOUTH	14.72	795
9820	BLENDED SCHOOL	61.98	3,347
<b>TOTAL - DISTRICT OPERATED REGULAR PROGRAMS</b>		<b>196.25</b>	<b>10,598</b>
<b>TOTAL - DISTRICT SCHOOLS AND REGULAR PROGRAMS</b>		<b>28,475.04</b>	<b>1,537,657</b>
<b>SCHOOL DISTRICT OPERATED PROGRAMS FOR DJJ STUDENTS FUNDED FOR 240 DAYS</b>			
9810	GULF COAST YOUTH ACADEMY	118.51	6,400
9811	OKALOOSA YOUTH DEVELOPMENT CENTER	58.18	3,142
9812	OKALOOSA YOUTH ACADEMY	123.80	6,685
9813	OKALOOSA REGIONAL DETENTION CENTER	45.73	2,469
9814	ADOLESCENT SUBSTANCE ABUSE CENTER	47.75	2,579
9817	MILTON GIRLS JUVENILE RESIDENTIAL FACILITY	68.02	3,673
<b>TOTAL - DISTRICT OPERATED DJJ PROGRAM</b>		<b>461.99</b>	<b>24,948</b>
<b>TOTAL - DISTRICT SCHOOLS, REGULAR PROGRAMS &amp; DJJ PROGRAMS</b>		<b>28,937.03</b>	<b>\$ 1,562,605</b>