



# BUDGET WORKGROUP

July 21, 2015

# GENERAL FUND STAFFING - INSTRUCTIONAL

	2014-15 Final Budgeted	2015-16 Budgeted	Increase (Decrease)
Instructional Units (Elementary)	886.90	883.60	(3.30)
Instructional Units (Middle)	341.20	348.80	7.60
Instructional Units (High)	405.83	385.03	(20.80)
Instructional Units (Special Center)	130.30	114.20	(16.10)
Instructional Units (District Level)	79.71	68.00	(11.71)
Reserve	11.00	21.00	10.00
Additional for Class Size	14.00		(14.00)
School Paid Instructional	13.60	11.80	(1.80)
Total	1,882.54	1,832.43	(50.11)

# GENERAL FUND STAFFING- NON INSTRUCTIONAL

	<u>2014-15</u> <u>Budgeted</u>	<u>2015-16</u> <u>Budgeted</u>	<u>Increase</u> <u>(Decrease)</u>
Educational Support	1,254.60	1,219.47	(35.13)
Professional & Technical	124.60	131.20	6.60
Administrative	125.20	141.95	16.75
Total	<u>1,504.40</u>	<u>1,492.62</u>	<u>(11.78)</u>

## POSTED GENERAL FUND VACANCIES

<b>Employee Type</b>	<b>Posted Vacancies as of July 16<sup>th</sup>, 2015</b>
Instructional	87
Non-Instructional	88
Administrative	2
<b>Total</b>	<b>177</b>

# 2014-15 GENERAL FUND BUDGET

	Approved <u>Budget</u>	Estimated <u>Year End</u>
2013-14 Balance Forward	\$ 26,364,533	\$ 26,364,533
2014-15 Revenues	219,885,785	219,028,799
2014-15 Expenditures	(222,504,999)	(218,706,551)
Estimated 2014-15 Balance Forward	\$ 23,745,320	\$ 26,686,782
Fund Balance used to Balance Budget	\$ (2,619,214)	\$ 322,249

# 2015-16 GENERAL FUND BUDGET

	Proposed
	<u>2015-16 Budget</u>
Estimated 2014-15 Balance Forward	\$ 26,686,782
2015-16 Estimated Revenues	226,212,077
2015-16 Estimated Expenditures	<u>(223,347,969)</u>
2015-16 Fund Balance	\$ 29,550,890
Revenue Over (Under Expense)	\$ 2,864,108
Est. Transportation Audit	(700,000)
Est. Out of County Transfers	(170,000)
Added To Unassigned Fund Balance	<u>\$ 1,994,108</u>

## ESTIMATED 1 MILL RESERVE BALANCE

2014-15 Balance Forward	\$	118,330
2015-16 Estimated Revenues		12,713,631
2015-16 Appropriations		(12,071,003)
2015-16 Project Balance Forward		<u>(605,183)</u>
Estimated 2015-16 Reserve Balance	\$	155,775

# ANALYSIS OF 2015-16 CALC 2 TO 2014-15 CALC 4

DESCRIPTION	(1) 2015-16 CALC 2	(2) 2014-2015 CALC 4	2015-2016 CALC 2 OVER (UNDER) 2014-2015 CALC 4 (1) - (2)	Percent Increase -Decrease
BASE STUDENT ALLOCATION	\$4,154.45	\$4,031.77	\$122.68	3.04%
DISTRICT COST DIFFERENTIAL	0.9804	0.9830	(0.0026)	-0.26%
UNWEIGHTED FTE	28,141.28	27,789.63	351.65	1.27%
WEIGHTED FTE	30,469.82	30,175.72	294.10	0.97%
SCHOOL TAXABLE VALUE	\$13,243,573,055	\$12,880,292,156	\$363,280,899	2.82%
REQUIRED LOCAL EFFORT MILLAGE	5.094	5.162	-0.068	
DISCRETIONARY MILLAGE	0.748	0.748	0.000	
ADDITIONAL DISCRETIONARY MILLAGE	0.000	0.000	0.000	
TOTAL MILLAGE	5.842	5.910	-0.068	-1.15%



# ANALYSIS OF 2015-16 CALC 2 TO 2014-15 CALC 4

DESCRIPTION	(1) 2015-16 CALC 2	(2) 2014-2015 CALC 4	2015-2016 CALC 2 OVER (UNDER) 2014-2015 CALC 4 (1) - (2)
FEFP DETAIL:			
WFTE X BSA DCD	<b>\$124,104,271</b>	<b>\$119,593,316</b>	\$4,510,955
DIGITAL CLASSROOMS ALLOCATION	\$678,537	\$472,807	\$205,730
SAFE SCHOOLS	\$807,342	\$797,695	\$9,647
COMPRESSION ADJUSTMENT .748 MILLS	\$2,653,441	\$1,951,666	\$701,775
SUPPL. ACAD. INSTRUCTION ALLOCATION	\$7,689,976	\$7,606,744	\$83,232
ESE GUARANTEED ALLOCATION	\$11,084,112	\$10,910,610	\$173,502
READING INSTRUCTION	\$1,318,678	\$1,324,271	(\$5,593)
DJJ SUPPLEMENTAL ALLOCATION	\$197,732	\$186,323	\$11,409
INSTRUCTIONAL MATERIALS	\$2,391,820	\$2,388,078	\$3,742
STUDENT TRANSPORTATION	\$4,050,401	\$4,020,503	\$29,898
TEACHER LEAD PROGRAM	\$464,839	\$461,074	\$3,765
VIRTUAL EDUCATION CONTRIBUTION	\$62,918	\$80,375	(\$17,457)
<b>TOTAL FEFP</b>	<b>\$155,504,067</b>	<b>\$149,793,462</b>	<b>\$5,710,605</b>

# ANALYSIS OF 2015-16 CALC 2 TO 2014-15 CALC 4

DESCRIPTION	(1) 2015-16 CALC 2	(2) 2014-2015 CALC 4	2015-2016 CALC 2 OVER (UNDER) 2014-2015 CALC 4 (1) - (2)
TOTAL FEFP	\$155,504,067	\$149,793,462	\$5,710,605
Proration to Funds Available	(\$58,709)	(\$1,066,667)	\$1,007,958
REQUIRED LOCAL EFFORT	\$64,700,682	\$63,247,387	\$1,453,295
STATE NET FEFP FUNDS	\$90,744,676	\$85,479,408	\$5,265,268
CATEGORICALS:			
SCHOOL LOTTERY & RECOGNITION	\$1,325,930	\$1,326,388	(\$458)
CLASS SIZE	\$30,074,185	\$29,910,850	\$163,335
TOTAL MAJOR CATEGORICALS	\$31,400,115	\$31,237,238	\$162,877
POTENTIAL DISCRETIONARY	\$9,509,945	\$9,249,080	\$260,865
POTENTIAL REQUIRED LOCAL EFFORT	\$64,700,682	\$63,247,387	\$1,453,295
Estimated TOTAL POTENTIAL FUNDING	\$197,681,348	\$190,539,501	\$7,141,847

# PRORATION TO APPROPRIATION 2014-15

Total K-12 Funds	\$ 18,904,733,636
Estimated Statwide FTE	<u>2,722,135</u>
Estimated Funds Per FTE	\$ 6,944.82
Total K-12 Funds	\$ 18,904,733,636
Actual Observed Statwide FTE	<u>2,743,616</u>
Actual Funds Per FTE	\$ 6,890.44
Net Change in Funds Per FTE	<u>\$ (54.38)</u>
Change in Funding for SBAC	<u>\$ (1,066,667)</u>

# PRORATION TO APPROPRIATION

<u>School Year</u>	Statewide FTE Used For The <u>Legislative Budget</u>	Actual <u>Observed FTE</u>	Estimate Over(Under) <u>Actual FTE</u>	Alachua County Proration to <u>Appropriation</u>
2011-12	2,654,454	2,663,743	(9,289)	(491,565)
2012-13	2,694,617	2,701,752	(7,135)	(495,351)
2013-14	2,696,271	2,708,031	(11,760)	(515,453)
2014-15	2,722,135	2,743,617	(21,482)	(1,066,667)
2015-16	2,773,674			

# CAPITAL OUTLAY TRANSFER TO GENERAL FUND

	<u>2014-15 Estimated</u>	<u>2014-15 Actual</u>	<u>2015-16 Proposed</u>
Maintenance Transfer From 1.5 Mill	7,992,910	6,920,172	6,147,673
PECO Maintenance Transfer	515,178	515,178	852,327
Total	8,508,088	7,435,350	7,000,000

# GENERAL FUND REVENUES

New State & Local Revenues	7,142,305
Budgeted Capital Outlay Transfer	(1,508,904)
Other Revenue Adjustments	<u>(438,470)</u>
Net New Revenues	5,194,931
Net New Revenues 15-16	5,194,931
Est. Transportation FTE	(700,000)
Charter Schools	(641,656)
Categorical	(660,572)
Est. Out of County Transfers	(170,000)
Misc. Other Appropriations	(385,772)
ADV, IB, CAM Set Asides	<u>(642,823)</u>
Unassigned Fund Balance	1,994,108

# GENERAL FUND APPROPRIATIONS

<u>Appropriations</u>	2014-15 Approved <u>Budget</u>	2015-16 Budget <u>Request</u>	2015-16 Over (Under) <u>2014-15</u>
Salaries	130,149,568	130,358,791	209,224
Benefits	40,761,120	41,321,851	560,731
Purchase Services	26,379,699	26,668,146	288,447
Energy Services	10,352,026	10,241,926	(110,100)
Supplies	8,652,804	8,206,612	(446,193)
Capital Outlay	3,506,376	4,217,998	711,622
Other Expense	2,703,406	2,332,646	(370,760)
Total	<u>222,504,999</u>	<u>223,347,969</u>	<u>842,971</u>

# 2015-16 GENERAL FUND BUDGETED SALARIES

<u>Source of Change</u>	<u>Estimated Budgetary Change From 2014-15 Approved Budget</u>
Board Approved Staffing Manual Changes	(1,978,353)
District Level Reorganization	(188,169)
Waldo Rezoning	(308,707)
Horizon Consolidation	(550,647)
Student Growth Units for 350 New Students	837,000
School Paid Units	540,402
Superintendent Approved School Staffing	419,224
10 Additional Reserve Units	427,780
School Recognition Program	371,298
Increase in Supplement Budget	200,000
8 Additional BRT Aides Elem	155,200
Great 8 Program Aides	118,000
Estimated Change in 2015-16 Budget	43,028
Actual Change in 2015-16 Budget	209,224



# GENERAL FUND BUDGET SCENARIOS

	Actual Budget Request	Estimated Budget Request	Estimated Budget Request	Estimated Budget Request
<u>Appropriations</u>	<u>1.5% Raise</u>	<u>2.5% Raise</u>	<u>3.5% Raise</u>	<u>4.5% Raise</u>
Salaries	130,358,791	131,588,120	132,817,449	134,046,778
Benefits	41,321,851	41,526,780	41,731,709	41,936,639
Purchase Services	26,668,146	26,668,146	26,668,146	26,668,146
Energy Services	10,241,926	10,241,926	10,241,926	10,241,926
Supplies	8,206,612	8,206,612	8,206,612	8,206,612
Capital Outlay	4,217,998	4,217,998	4,217,998	4,217,998
Other Expense	2,332,646	2,332,646	2,332,646	2,332,646
<b>Total</b>	<b>223,347,969</b>	<b>224,782,227</b>	<b>226,216,485</b>	<b>227,650,743</b>
Estimated Revenues	226,212,077	226,212,077	226,212,077	226,212,077
EST. Transportation FTE Adj.	(700,000)	(700,000)	(700,000)	(700,000)
Out of County Transfers	(170,000)	(170,000)	(170,000)	(170,000)
<b>Revenues Over (Under) Expense</b>	<b>1,994,108</b>	<b>559,850</b>	<b>(874,408)</b>	<b>(2,308,666)</b>

# ESTIMATED GENERAL FUND RESERVES

<b><u>Non Spendable</u></b>		
Reserve for Inventories	1,295,553	1,295,553
<b><u>Restricted</u></b>		
Categorical Projects	5,628,901	5,628,901
<b><u>Assigned</u></b>		
Project Balances	5,898,056	
Board Reserve	1,263,387	
FTE Audit Reserve	300,000	
Out of County Transfers	170,000	
Terminal Pay	751,103	
McKay Scholarships	1,750,000	
Financial Software Upgrades	175,000	
Transportation Audit	700,000	
EDEP Reserve	348,369	11,355,915
<b><u>Unassigned</u></b>		
Unassigned Fund Balance		11,270,793
Total Reserved Fund Balances		<u>29,551,163</u>

# STATUTORY RESERVE REQUIREMENTS 2015-16

## Florida Statute Requirements for General Fund Reserve

### Minimum Fund Balance Required

3% of General Fund Revenues	6,786,362	3.00%
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### Estimated Fund Balance

Assigned and Unassigned Balance	13,628,472	6.02%
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