



# BUDGET WORKSHOP

May 11, 2016

# LEGISLATIVE UPDATE

- Charter Capital Outlay Shared Funding Amendment Failed.
- Governor proposed a 1.63% increase in K-12 funding, with the majority of new funds coming from local property taxes.
- Revenue Projections got reduced, and concerns over tax cuts were raised.
- House of Representatives proposed a 1.75% increase in K-12 Funding.
- Senate proposed a 2.0% increase in K-12 Funding.
- Conference Committee negotiates a 1.0% increase in K-12 Funding which is lower than either chamber.
- Increase in funding coming from State Revenues, not Local Taxpayers.

# FEFP FUNDING

DESCRIPTION	(1) 2016-17 CALC 1	(2) 2015-16 CALC 4	2016-2017 CALC 1 OVER (UNDER) 2015-2016 CALC 4 (1) - (2)	Percent Increase -Decrease
BASE STUDENT ALLOCATION	\$4,160.71	\$4,154.45	\$6.26	0.15%
DISTRICT COST DIFFERENTIAL	0.9751	0.9804	(0.0053)	-0.54%
UNWEIGHTED FTE	28,816.86	28,377.55	439.31	1.55%
WEIGHTED FTE	31,015.30	30,654.74	360.56	1.18%
SCHOOL TAXABLE VALUE	13,864,343,187	13,243,573,055	620,770,132	4.69%
REQUIRED LOCAL EFFORT MILLAGE	4.729	5.094	-0.365	
DISCRETIONARY MILLAGE	0.748	0.748	0.000	
ADDITIONAL DISCRETIONARY MILLAGE	0.000	0.000	0.000	
TOTAL MILLAGE	5.477	5.842	-0.365	-6.25%

# FEFP FUNDING

DESCRIPTION	(1) 2016-17 CALC 1	(2) 2015-16 CALC 4	2016-2017 CALC 1 OVER (UNDER) 2015-2016 CALC 4 (1) - (2)
FEFP DETAIL:			
WFTE X BSA DCD	\$125,832,432	\$124,857,455	\$974,977
DIGITAL CLASSROOMS ALLOCATION	951,673	680,561	271,112
SAFE SCHOOLS	809,692	808,300	1,392
COMPRESSION ADJUSTMENT .748 MILLS	3,123,171	2,711,032	412,139
SUPPL. ACAD. INSTRUCTION ALLOCATION	8,224,167	7,689,976	534,191
ESE GUARANTEED ALLOCATION	12,277,776	11,084,112	1,193,664
READING INSTRUCTION	1,322,452	1,323,404	(952)
DJJ SUPPLEMENTAL ALLOCATION	216,786	210,407	6,379
INSTRUCTIONAL MATERIALS	2,459,518	2,422,000	37,518
STUDENT TRANSPORTATION	3,765,637	3,778,669	(13,032)
TEACHER LEAD PROGRAM	470,225	464,839	5,386
VIRTUAL EDUCATION CONTRIBUTION	66,042	57,362	8,680
TOTAL FEFP	\$159,519,571	\$156,088,117	\$3,431,454

# FEFP FUNDING

DESCRIPTION	(1) 2016-17 CALC 1	(2) 2015-16 CALC 4	2016-2017 CALC 1 OVER (UNDER) 2015-2016 CALC 4 (1) - (2)	Percent Increase -Decrease
TOTAL FEFP	\$159,519,571	\$156,088,117	\$3,431,454	
Prorated to Funds Available	\$0	(\$352,184)	\$352,184	
REQUIRED LOCAL EFFORT	\$62,941,900	\$64,700,682	(\$1,758,782)	
STATE NET FEFP FUNDS	\$96,577,671	\$91,035,251	\$5,542,420	
CATEGORICALS:				
LOTTERY & RECOGNITION FUNDS	\$1,326,239	\$1,985,296	(\$659,057)	
CLASS SIZE	\$30,614,505	\$30,357,307	\$257,198	
POTENTIAL REQUIRED LOCAL EFFORT	\$62,941,900	\$64,700,682	(\$1,758,782)	
Estimated TOTAL POTENTIAL FUNDING	\$201,416,023	\$197,588,481	\$3,827,542	1.94%

# STATE & LOCAL FUNDING

DESCRIPTION	(1) 2016-17 CALC 1	(2) 2015-16 CALC 4	2016-2017 CALC 1 OVER (UNDER) 2015-2016 CALC 4 (1) - (2)	Percent Increase -Decrease
TOTAL POTENTIAL FUNDING	\$ 201,416,023	\$ 197,588,481	\$ 3,827,542	1.94%
Dollars Per UWFTE	\$6,989.52	\$6,962.84	\$26.68	0.38%
STATE	4,459.83	4,347.73	112.11	2.58%
LOCAL TAXES	2,529.69	2,615.12	(85.43)	-3.27%
	\$6,989.52	\$6,962.84	\$ 26.68	0.38%
STATE	\$128,518,415	\$123,377,854	\$5,140,561	
LOCAL TAXES	72,897,608	74,210,627	(1,313,019)	
	\$201,416,023	\$197,588,481	\$3,827,542	

## PRORATION TO APPROPRIATION 2015-16

Total K-12 Funds Statewide	\$ 19,701,239,912
Estimated Statewide FTE	<u>2,773,674</u>
Estimated Funds Per FTE	\$ 7,102.94
 Total K-12 Funds Statewide	 \$ 19,701,239,912
Actual Observed Statewide FTE	<u>2,780,133</u>
Actual Funds Per FTE	\$ 7,086.44
 Net Change in Funds Per FTE	 <u>\$ (16.50)</u>
 Change in Funding for SBAC	 <u>\$ (352,184)</u>

# PRORATION TO APPROPRIATION

<u>School Year</u>	Statewide FTE Used For The <u>Legislative Budget</u>	Actual <u>Observed FTE</u>	Actual Over(Under) <u>Estimated</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	2,780,133	6,459	(352,184)
2016-17	2,799,551			



Source	2016-17 Estimated Revenues
ROTC REIMBURSEMENT	190,000
MEDICAID	1,000,000
FEFP	96,577,671
WORKFORCE DEVELOPMENT	312,847
LOTTERY FUNDS	98,927
CLASS SIZE REDUCTION	30,614,505
SCHOOL RECOGNITION	1,227,312
VOLUNTARY PRE-K PROGRAM	900,000
MISC. STATE	315,943
CHARTER SCHOOL CAPITAL	750,000
TAXES	86,041,999
SCHOOL AGE CHILD CARE FEES	3,954,915
MISC LOCAL	1,070,000
FEDERAL INDIRECT COSTS	900,000
FOOD SERVICE INDIRECT COSTS	380,000
TRANSFERS FROM CAPITAL	7,000,000
<b>Total Revenues</b>	<b>231,334,119</b>

# 2016-17 GENERAL FUND BUDGET

	Proposed <u>2016-17 Budget</u>
2016-17 Estimated Revenues	\$ 231,334,119
Transportation Audit Adjustment	<u>(345,116)</u>
Total Funds Available	<u><u>\$ 230,989,003</u></u>
2016-17 Estimated Expenditures	<u>230,959,705</u>
Added To Unassigned Fund Balance	<div><u>\$ 29,298</u></div>

# STUDENT GROWTH INSTRUCTIONAL UNITS

<u>Grade Level</u>	Projected		Change	Staffing	Base
	<u>2015-16</u>	<u>2016-17</u>	in Student <u>Counts</u>		<u>Instructional</u>
K-3	8,632	8,832	200	18.00	9.50
4-5	3,968	4,154	186	22.00	8.00
6-8	5,751	5,903	152	21.50	6.60
9-12	7,141	7,398	257	24.50	8.20
	25,492	26,287	795		32.30

# INSTRUCTIONAL UNIT ADJUSTMENTS

2015-16 Current Budgeted Instructional	<u>1,849.59</u>
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<u>Proposed Revisions for 2016-17</u>	
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Student Growth Units	32.30
Behavioral Resource Teacher	23.00
ESOL	0.40
ESE	(1.40)
Drop Out Prevention	(6.00)
Media (Lincoln & Bishop)	(2.00)
School Paid	(0.46)
Reserve (class size)	(16.00)
GHS Supplemental	(2.00)
EHS Supplemental	<u>(2.00)</u>
	25.84

2016-17 Budgeted Units	
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<u>1,875.43</u>
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# GENERAL FUND INSTRUCTIONAL STAFFING

	2015-16 <u>Current</u>	2016-17 <u>Proposed</u>	Increase <u>(Decrease)</u>
Instructional Units (Elementary)	883.60	919.80	36.20
Instructional Units (Middle)	348.80	349.10	0.30
Instructional Units (High)	385.03	384.93	(0.10)
Instructional Units (Special Center)	114.20	119.50	5.30
Instructional Units (District Level)	68.00	68.60	0.60
Reserve	21.00	21.00	-
Additional Class Size	16.00		(16.00)
School Paid Instructional	12.96	12.50	(0.46)
Total	<u>1,849.59</u>	<u>1,875.43</u>	<u>25.84</u>

# GENERAL FUND ADMINISTRATIVE CHANGES

Position	Location	
Asst. Principal (Staffing Manual)	Duval Early Learning Academy	1.0
Asst. Principal (Staffing Manual)	Lincoln	1.0
Asst. Principal (Staffing Manual)	Bishop	1.0
Asst. Principal (IB Funding)	Eastside High School	1.0
Manager	Office of Student Assignment	1.0
Director – Parent Academy	Fearnside	(1.0)
Exec Director - TPA/HS	Fearnside	.50
Supervisor I - TPA/HS	Fearnside	.50
Director	Human Resources	(1.0)
Director	Budgeting	(1.0)
Director	Purchasing	(1.0)
Total		2.0

## GENERAL FUND BUDGETED STAFFING

	2015-16	2016-17	Increase
	<u>Budgeted</u>	<u>Budgeted</u>	<u>(Decrease)</u>
Instructional	1,849.59	1,875.43	25.84
Educational Support	1,219.29	1,184.81	(34.48)
Professional & Technical	131.20	129.70	(1.50)
Administrative	141.95	143.95	2.00
Board & Superintendent	6.00	6.00	
Total	3,348.03	3,339.89	(8.14)

# 2016-17 GENERAL FUND APPROPRIATIONS

Description	2015-2016 Approved	2016-2017 Proposed	2016-2017 Over (Under) 2015-2016	Percentage of Budget	Percentage Change
Salaries	131,188,174	135,828,772	4,640,598	59%	3.54%
Employee Benefits	41,589,601	43,063,223	1,473,622	19%	3.54%
Purchased Services	26,668,146	27,428,057	759,911	12%	2.85%
Energy Service	10,241,926	9,804,654	(437,272)	4%	-4.27%
Materials and Supplies	8,206,612	7,844,442	(362,169)	3%	-4.41%
Capital Outlay	4,217,998	4,618,541	400,544	2%	9.50%
Other Expenses	2,332,646	2,372,016	39,370	1%	1.69%
Total Appropriations	224,445,102	230,959,706	6,514,604		2.90%



## BUDGET HIGHLIGHTS - SALARIES

	<u>2015-16 Approved</u>	<u>2016-17 Proposed</u>	<u>Change</u>
Administrative Salaries	10,122,642	10,892,467	769,825
Teacher Salaries	75,456,288	78,122,749	2,666,461
Other Instr. Pers. Salaries	9,262,674	9,951,901	689,227
Aides & Paraprof. Salaries	5,975,907	5,729,921	(245,986)
Other Support Personnel	30,189,043	30,949,650	760,607
Board Members	181,620	182,085	465
	<u>131,188,173</u>	<u>135,828,772</u>	<u>4,640,599</u>

## BUDGET HIGHLIGHTS — EMPLOYEE BENEFITS

	<u>2015-16 Approved</u>	<u>2016-17 Proposed</u>	<u>Change</u>
Group Insurance	18,959,755	19,535,333	575,579
FRS Retirement	9,736,157	10,166,205	430,049
Social Security	9,720,602	10,103,531	382,929
Terminal Pay	1,549,926	1,604,841	54,915
Benefits Set Aside	791,163	798,909	7,746
Early Retirement	631,999	654,404	22,404
Unemployment	200,000	200,000	-
	<u>41,589,601</u>	<u>43,063,223</u>	<u>1,473,622</u>

## BUDGET HIGHLIGHTS - OTHER

	<u>2016-17 Proposed</u>
Casualty Insurance	179,340
Utilities	(118,226)
Fuel	(288,479)
Resilience Charter School	448,352
Dual Enrollment	100,000
Leased Relocatables	84,000
Misc. Other	<u>(4,604)</u>
	<u>400,383</u>

# 1 MILL BUDGET

2015-16 Estimated Revenues	12,713,831	
2% Increase in Property Value		254,277
2016-17 Estimated Revenues		12,968,108

	<u>FTE Staffing</u>	<u>2016-17 Budget</u>
Middle & High School Chorus	4.00	\$ 216,229
Guidance Counselors	19.00	1,172,376
High School Band	2.80	166,817
Media Specialist	19.25	1,197,248
Elementary Art & Music	51.00	2,902,259
Middle School Band	6.50	452,195
Magnet Programs	55.30	3,603,447
Technology	9.00	2,500,000
Property Appraiser Fees		200,000
	166.85	\$ 12,410,571
Estimated Balance		<div>\$ 557,537</div>