

# BUDGET WORKSHOP

April 24, 2018

# LEGISLATIVE UPDATE - HB 7055

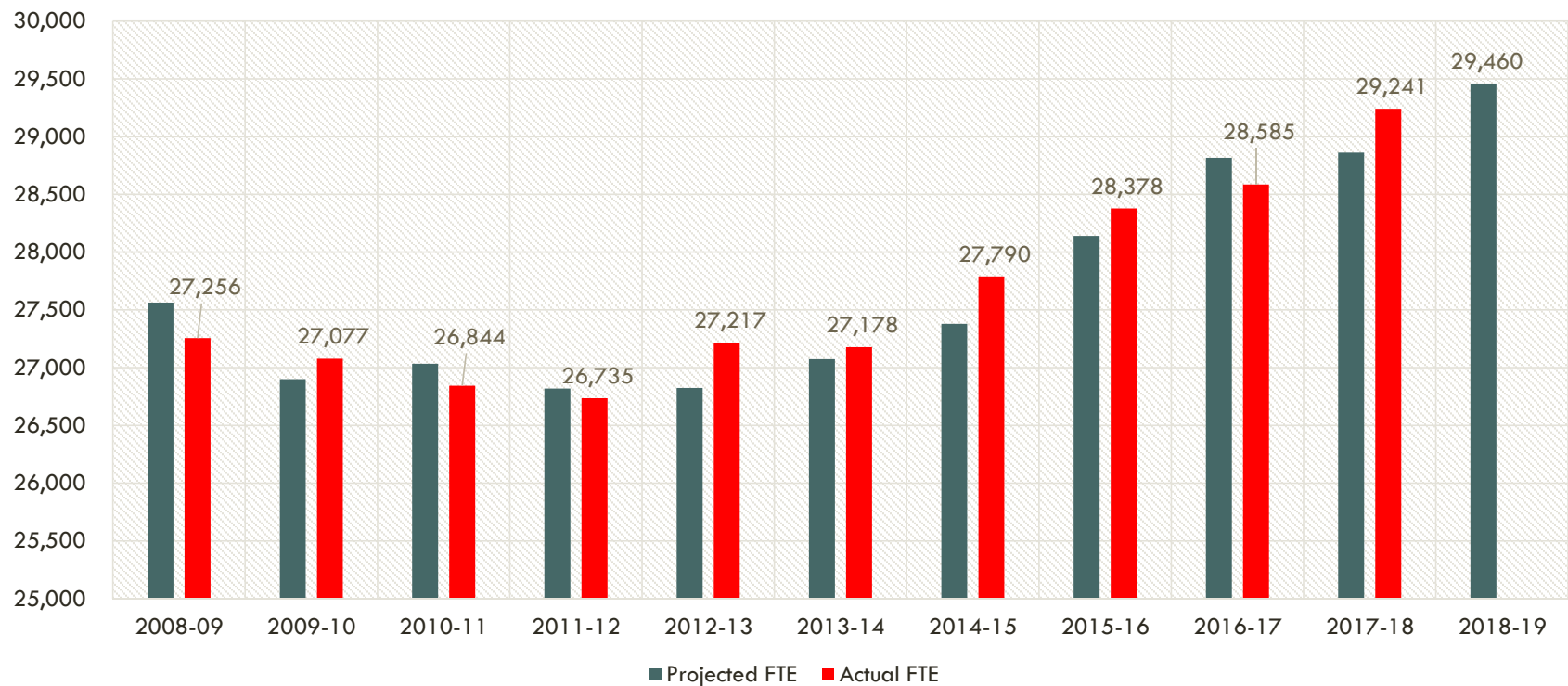
- Title I- Increases administrative cost maximum from 8% to 10%, exempts carry forward balances from the rule.
- Surplus Property- Requires charter schools to have access to the district surplus property.
- Surtax Facilities Performance Audit- CPA firm will conduct a facilities performance audit, paid for by OPPAGA, for entities proposing a surtax referendum.
- Florida Sales Tax Credit Scholarship- Allows businesses to contribute a portion of license fees to Tax Credit Scholarships.
- Voter Approved Funds- Allows districts to build schools paid for by Voter Approved Referendums without an educational plant survey recommendation.
- Collective Bargaining- Requires unions with membership below 50% to petition the Public Employees Relations Commission for recertification.
- Charter School Capital- Charter school capital funding will come from the state PECO funds for 2018-19.
- SREF- Allows school districts to construct a facility with the same SREF standards as charter schools.
- Hope Scholarship Program- Allows victims of bullying and other hardships to transfer to a private school.

# SCHOOL DISTRICT ACCOUNTABILITY HB 1279

- Requirement for districts to provide financial efficiency data and fiscal trend information.
- A mandate that districts with low fund balances reduce administrative costs.
- Prohibits out of state travel for districts with a financial emergency.
- Requires districts to withhold salary payments for superintendent and board if the district is unable to meet financial obligations.
- Requirement for districts with operational audit findings implement complete corrective action.
- Alignment of school member salaries with beginning teacher pay.
- Requires all school board member travel over \$500 be approved by the board.

# FTE TRENDS

## Projected vs Actual FTE – Historical



# SAFE SCHOOLS — SRO PROGRAM

	<u>2017-18 School Year</u>			<u>2018-19 School Year - Proposed</u>			<u>Increase for 2018-19 School Year</u>		
	Resource Officers	Contract Amount	Per Officer	Resource Officers	Contract Amount	Per Officer	Resource Officers	Contract Amount	Per Officer
Gainesville PD	15	\$ 371,233	\$ 24,749	20	\$ 755,100	\$ 37,755	5	\$ 383,867	\$ 13,006
Alachua County SO	18	332,319	18,462	18	679,590	37,755	-	347,271	19,293
Alachua PD	4	82,330	20,582	4	151,020	37,755	-	68,690	17,173
High Springs PD	1	20,707	20,707	1	37,755	37,755	-	17,048	17,048
	38	\$ 806,589		43	\$ 1,623,465		5	\$ 816,876	

# SAFE SCHOOLS ALLOCATION

2018-19 Safe Schools Allocation	\$	1,911,224
		<u>Estimated Budget</u>
Charters School Pass Through	\$	116,991
Security Chief Position		119,768
Security Vehicle		26,000
Supplies/Training		25,000
Gainesville PD - 20 Officers		755,100
Alachua SO - 18 Deputies		679,590
Alachua PD - 4 Officers		151,020
High Springs PD - 1 Officer		37,755
	\$	<u><u>1,911,224</u></u>

# FEFP- FUNDING COMPRESSION

Statewide Average Funds Per FTE	\$	7,306.63
Alachua Funds Per FTE		7,038.68
Below State Average	\$	267.95
25% of Difference capped at \$100	\$	66.99
Alachua FTE 2018-19		29,240.68
Funding Compression	\$	1,958,833

# FEFP FUNDING

	(1) 2018-19 CONF	(2) 2017-18 CALC 3	(3) 2018-2019 CONF OVER (UNDER) 2017-2018 CALC 3	Percent Increase
BASE STUDENT ALLOCATION	\$4,204.42	\$4,203.95	\$0.47	0.01%
DISTRICT COST DIFFERENTIAL	0.9726	0.9702	0.0024	0.25%
UNWEIGHTED FTE	29,459.97	29,240.68	219.29	0.75%
WEIGHTED FTE	31,748.17	31,533.83	214.34	0.68%
SCHOOL TAXABLE VALUE	16,372,300,173	15,296,680,670	1,075,619,503	7.03%
REQUIRED LOCAL EFFORT	3.997	4.377	-0.380	
DISCRETIONARY MILLAGE	0.748	0.748	0.000	
TOTAL MILLAGE	4.745	5.125	-0.380	-7.41%



# FEFP FUNDING

DESCRIPTION	(1) 2018-19 CONF	(2) 2017-18 CALC 3	2018-2019 CONF OVER (UNDER) 2017-2018 CALC 3 (1) - (2)
FEFP DETAIL:			
WFTE X BSA DCD	129,825,217	128,616,159	1,209,058
DIGITAL CLASSROOMS ALLOCATION	867,963	956,134	(88,171)
SAFE SCHOOLS	1,911,224	809,865	1,101,359
MENTAL HEALTH	748,625	-	748,625
FUNDING COMPRESSION	1,958,833	-	1,958,833
COMPRESSION ADJUSTMENT .748 MILLS	3,534,902	3,378,176	156,726
SUPPL. ACAD. INSTRUCTION	8,413,899	8,357,941	55,958
ESE GUARANTEED ALLOCATION	12,171,884	12,062,552	109,332
READING INSTRUCTION	1,324,838	1,323,860	978
DJJ SUPPLEMENTAL ALLOCATION	197,528	196,674	854
INSTRUCTIONAL MATERIALS	2,462,736	2,577,696	(114,960)
STUDENT TRANSPORTATION	4,071,862	4,024,847	47,015
TEACHER LEAD PROGRAM	567,005	467,362	99,643
VIRTUAL EDUCATION CONTRIBUTION	\$77,942	\$99,940	(\$21,998)
ADDITIONAL	-	\$34,269	(\$34,269)
TOTAL FEFP	\$168,134,458	\$162,905,475	\$5,228,983

# FEFP FUNDING

DESCRIPTION	(1) 2018-19 CONF	(2) 2017-18 CALC 3	2018-2019 CONF OVER (UNDER) 2017-2018 CALC 3 (1) - (2)	Percent Increase -Decrease
TOTAL FEFP	\$168,134,458	\$162,905,475	\$5,228,983	
LESS LOCAL FEFP FUNDS:				
REQUIRED LOCAL EFFORT	\$62,822,480	\$64,172,635	(\$1,350,155)	
STATE NET FEFP FUNDS	\$105,311,978	\$98,732,840	\$6,579,138	
CATEGORICALS:				
CLASS SIZE	\$30,903,724	\$30,541,171	\$362,553	
SCHOOL LOTTERY & RECOGNITION	1,384,815	1,384,774	41	
TOTAL MAJOR CATEGORICALS	\$32,288,539	\$31,925,945	\$362,594	
TOTAL STATE FUNDING	137,600,517	130,658,785	6,941,732	
POTENTIAL DISCRETIONARY	\$11,756,621	\$10,984,240	\$772,381	
POTENTIAL REQUIRED LOCAL EFFORT	62,822,480	64,172,635	(1,350,155)	
TOTAL LOCAL FUNDING	\$74,579,101	\$75,156,875	(\$577,774)	
TOTAL POTENTIAL FUNDING	\$212,179,618	\$205,815,660	\$6,363,958	3.09%
Dollars Per UWFTE	\$7,202.30	\$7,038.68	\$163.63	2.32%
STATE	\$212,179,618	\$205,815,660		
LOCAL TAXES	4,670.76	4,468.39	202.37	4.53%
	2,531.54	2,570.28	(38.74)	-1.51%
	\$7,202.30	\$7,038.68	\$163.63	2.32%

# ADDITIONAL FUNDS PER FTE

2018-19 Potential Additional Funds	\$ 6,363,958
Student FTE Workload	(1,543,741)
Safe Schools	(1,101,359)
Mental Health	(748,625)
Teacher Supply Assistance	(99,643)
Estimated FRS Rate Increase	(500,000)
Health Insurance Rate Increase	(638,573)
Net Additional Funds	<u>\$ 1,732,017</u>
Additional Funds Per Student	<b>\$ 58.79</b>

# STUDENT GROWTH INSTRUCTIONAL UNITS

<u>Grade Level</u>	<u>Projected FTE</u> <u>2017-18</u>	<u>Projected FTE</u> <u>2018-19</u>	<u>Change</u> <u>in Student</u> <u>Projection</u>	<u>Staffing</u> <u>Ratio</u>	<u>Base</u> <u>Instructional</u>
Elementary K-3	8,736	8,896	160	18.00	6.50
Elementary 4-5	4,188	4,376	188	22.00	5.20
Middle 6-8	5,952	6,201	249	21.50	12.90
High 9-12	7,399	7,388	(11)	24.50	-
	<u>26,275</u>	<u>26,861</u>	<u>586</u>		<u>24.60</u>

# INSTRUCTIONAL UNIT ADJUSTMENTS

2017-18 Current Budgeted Inst.	<u>1,891.47</u>
<u>Proposed Revisions for 2018-19</u>	
Student Growth Units	24.60
School Based ESE	2.76
EHS Health Magnet	0.60
Guidance Elementary	4.00
Art, Music & PE	1.50
Middle School Art	2.00
Media OVMS	1.00
Instructional Reserve	<u>(5.00)</u>
Total District Paid	31.46
School Paid Instructional	(21.37)
2018-19 Revised Budgeted	<u>1,901.56</u>
Total Inst Changes	<u><u>10.09</u></u>

# GENERAL FUND INSTRUCTIONAL STAFFING

	2017-18	2018-19	Increase
	<u>Budgeted</u>	<u>Proposed</u>	<u>(Decrease)</u>
Instructional Units (Elementary)	917.80	937.80	20.00
Instructional Units (Middle)	353.80	363.70	9.90
Instructional Units (High)	379.73	383.29	3.56
Instructional Units (Special Center)	127.40	130.40	3.00
Instructional Units (District Level)	66.37	66.37	-
Reserve	25.00	20.00	(5.00)
School Paid Instructional	21.37	-	(21.37)
Total	<u>1,891.47</u>	<u>1,901.56</u>	<u>10.09</u>

# GENERAL FUND ADMINISTRATIVE CHANGES

Position	Location	FTE
Asst. Superintendent HR	Administration	1.0
Director FTE	Administration	1.0
Security Chief	Administration	1.0
Area Managers	Transportation	2.0
Fleet Manager	Transportation	1.0
Asst. Principal	eSchool	1.0
Supervisor I Tech Support	Information Resources	(1.0)
Supervisor II Learning Resources	Learning Resources	(1.0)
	<b>Total</b>	<b>5.00</b>

# GENERAL FUND SUPPORT STAFF CHANGES

<b>Professional and Technical</b>	<b>Location</b>	<b>FTE</b>
Project Coordinators (Pending Approval of Surtax)	Facilities Planning	2.00
Program Service Specialist	Human Resources	1.00
Systems Analyst	Information Resources	1.00
	<b>Total</b>	<b>4.00</b>



# GENERAL FUND SUPPORT STAFF CHANGES

<b>Educational Support Personnel</b>	<b>Location</b>	<b>FTE</b>
Custodians	District-Wide	5.00
Clerical	Elementary & Middle	3.00
Student Services	Elementary	2.43
ESOL Aides	District-Wide	1.61
Guidance Clerical	Elementary	0.39
Aide	District-Wide	3.00
Lab Proctor	eSchool Labs	0.75
Testing Coordinators	High Schools	5.02
Bus Drivers	Transportation	(6.00)
Data Base	Transportation	(1.00)
Secretary	Security Office	1.00
	<b>Total</b>	<b>15.20</b>

# GENERAL FUND BUDGETED STAFFING

	2017-18	2018-19	Increase
	<u>Budgeted</u>	<u>Proposed</u>	<u>(Decrease)</u>
Instructional	1,891.47	1,901.56	10.09
Educational Support	1,164.42	1,179.62	15.20
Professional & Technical	133.35	137.35	4.00
Administrative	145.58	150.58	5.00
Board & Superintendent	6.00	6.00	
Total	3,340.82	3,375.11	34.29

<b>Estimated 2018-2019 General Fund Revenue</b>			
<b>Based on Conference Report</b>			
<b>DESCRIPTION</b>	<b>APPROVED 2017-2018 BUDGET</b>	<b>ESTIMATED 2018-2019 BUDGET</b>	<b>2018-2019 OVER(UNDER) 2017-2018</b>
ROTC	190,000	190,000	-
MEDICAID	1,000,000	1,000,000	-
FEFP	96,429,848	105,311,978	8,882,130
WORKFORCE DEVELOPMENT	439,145	439,145	-
CLASS SIZE REDUCTION	30,413,839	30,903,724	489,885
SCHOOL RECOGNITION/LOTTERY	1,409,465	1,384,815	(24,650)
VOLUNTARY PRE-K PROGRAM	910,000	910,000	-
MISC. STATE	315,943	315,943	-
CHARTER SCHOOL CAPITAL	750,000	750,000	-
TAXES RLE	64,172,635	62,822,480	(1,350,155)
TAXES 1 MILL	14,684,814	15,381,408	696,594
TAXES DISCRETIONARY	10,984,240	11,756,621	772,381
SCHOOL AGE CHILD CARE FEES	4,053,659	4,053,659	-
MISC LOCAL	1,170,000	1,170,000	-
FEDERAL INDIRECT COSTS	1,440,000	1,440,000	-
TRANSFERS FROM CAPITAL	5,500,000	5,000,000	(500,000)
	<b>\$ 233,863,588</b>	<b>\$ 242,829,773</b>	<b>\$ 8,966,185</b>
Total Funds Available		<u>\$ 242,829,773</u>	
Estimated Appropriations		<u>\$ 240,652,848</u>	
Unappropriated Fund Balance		<u>\$ 2,176,925</u>	

# 2019 INSURANCE RENEWAL

	<u>Claims Paid</u>	<u>Increase (Decrease)</u>
2015 Plan Year	\$ 22,258,164	
2016 Plan Year	\$ 21,216,904	\$ (1,041,260)
2017 Plan Year	\$ 24,394,819	\$ 3,177,915
	1 Year Trend	15%
	2 Year Trend	10%
	Historical Trend	5.9%
Insurance Committee Recommended	<input type="text" value="6.8%"/>	

## Insurance Committee Considerations

- Target Fund Balance 12 Million.
- Current Fund Balance 12.7 Million
- Projected savings from moving from BCBS to Express Scripts for Pharmacy.
- Included interest income in renewal calculation.
- Reducing eligible dependents from age 30 to 26.

# HISTORICAL RATE RENEWALS

Plan Year	Premium Increase
2000-2012 Average	11%
2013*	5%
2014	5%
2015	6%
2016	3%
2017 (Board Portion Only)	3%
2018	0%
2019 Recommended	6.8%

\* Self-Funded 2013 Forward

# BUDGET HIGHLIGHTS- APPROPRIATIONS

	<u>2018-19 Tentative</u>
2017-18 Salary Package	\$ 3,842,780
Additional Positions	2,840,055
FRS Rate Increase	500,000
Health Insurance Costs	638,573
Safe Schools	1,191,494
Mental Health	748,625
Property Casualty Insurance	(34,635)
Fuel Cost	(100,000)
Utilities	(122,000)
Instructional Materials Categorical	(114,960)
Teacher Supply Assistance	99,940
Total	<u>\$ 9,489,872</u>

# 2018-19 TENTATIVE GENERAL FUND BUDGET

Description	2017-2018 Approved Budget	2018-2019 Tentative Budget	2018-2019 Tentative Over (Under) 2017-2018 Approved	% Change
<b>OBJECTS:</b>				
100 Salaries	\$ 136,122,814	\$ 141,479,176	\$ 5,356,362	3.93%
200 Employee Benefits	42,382,575	44,847,621	2,465,046	5.82%
300 Purchased Services	27,619,359	29,524,843	1,905,484	6.90%
400 Energy Service	9,262,744	9,040,744	(222,000)	-2.40%
500 Materials and Supplies	8,192,238	8,177,218	(15,020)	-0.18%
600 Capital Outlay	4,964,666	4,964,666	-	0.00%
700 Other Expenses	2,618,581	2,618,581	-	0.00%
<b>Total Appropriations</b>	<b>\$ 231,162,977</b>	<b>\$ 240,652,849</b>	<b>\$ 9,489,872</b>	<b>4.11%</b>