

**V. GENERAL FUND BUDGET BY DEPARTMENTS**

V. GENERAL FUND BUDGET BY DEPARTMENTS

V. GENERAL FUND BUDGET BY DEPARTMENTS

V. GENERAL FUND BUDGET BY DEPARTMENTS

# HOW TO READ DEPARTMENT BUDGET PAGES

This section presents valuable fiscal year budget information for each of the District School Board of Collier County's departments. It outlines data for the various functions and expenditure categories, as well as the number of staff members in each department. Some departments pay for various classroom materials and services, as well as provide substitutes so teachers are able to attend specialized trainings.

| <b>SAMPLE DEPARTMENT</b>                               |  |                           |                    |               |       |
|--|--|---------------------------|--------------------|---------------|-------|
| <b>BUDGET COMPARISON</b>                               |  |                           |                    |               |       |
| Description  | 20XX-20XX<br>Expenditures<br>and<br>Encumbrances | 20XX-20XX<br>Final Budget | Budget<br>Variance | %<br>Change   | Notes |
| Salaries   | \$ 1,412,739                                     | \$ 1,905,743              | \$ 493,004         | 34.90%        | (A)   |
| Employee Benefits                                      | 284,760  | 385,193                   | 100,433            | 35.27%        | (B)   |
| Purchased Services<br>Including Insurance and<br>Other | 346,831  | 298,950                   | (47,881)           | -13.81%       |       |
| Electric, Fuel and Oil                                 | -  | -                         | -                  | -             |       |
| Materials and Supplies                                 | 86,645   | 252,177                   | 165,532            | 191.05%       |       |
| Furniture, Fixtures and<br>Equipment                   | 3,040  | -                         | (3,040)            | -100.00%      |       |
| Other Expenses   | 78,245   | 62,352                    | (15,893)           | -20.31%       |       |
| <b>Total General Fund</b>                              | <b>\$ 2,212,260</b>                              | <b>\$ 2,904,415</b>       | <b>\$ 692,155</b>  | <b>31.29%</b> |       |

Budgets are rounded to whole dollars for presentation purposes.

Potential salary increases are NOT included in these amounts until union salary negotiations are completed

Funding allocations in various expense categories

Budget variance notes are explained with corresponding letters at bottom of page

Staffing categories

| <b>COST CENTER STAFF DATA</b> |             |              |             |               |       |
|-------------------------------|-------------|--------------|-------------|---------------|-------|
| Staffing                      | 20XX-20XX   | 20XX-20XX    | Difference  | % Change      | Notes |
| Administration                | 3.50        | 4.50         | 1.00        | 28.57%        | (D)   |
| Classroom Teacher             | -           | -            | -           | -             |       |
| Other Certified               | 2.00        | 4.00         | 2.00        | 100.00%       | (E)   |
| Paraprofessional              | -           | -            | -           | -             |       |
| Other Support Personnel       | 1.95        | 2.50         | 0.55        | 28.21%        | (F)   |
| <b>Total Staff</b>            | <b>7.45</b> | <b>11.00</b> | <b>3.55</b> | <b>47.65%</b> |       |

- (A) & (B) Summer School needs based on student performance and enrollment, and positions shifted from Elementary and Secondary Programs
- (C) Summer School expenses to be distributed to school sites in May when determined
- (D) Director position shifted from Secondary Programs
- (E) TSA positions shifted from Elementary and Secondary Programs
- (F) Increased Data Entry to full time position

These pages are enhanced to show annual comparisons and notes for variances of 5%. However, any differences less than \$100 are considered minimal and are not explained. The "Notes" column contains a letter corresponding to the budget variances explanation at the bottom of the page. Various department budgets include allocations which will be distributed to schools during the year based on student enrollment and needs.

---

# DEPARTMENTS

---

Accountability and Data Management  
Accounting  
Benefits and Wellness  
Budget  
Communications and Community Engagement  
Compensation  
Continuous Improvement Initiatives  
Curriculum and Instruction  
District/School Operations  
District-Wide Insurance Costs  
Elementary Programs  
Exceptional Education and Student Support Services  
Facilities Management  
Federal/State Grants and Competitive Grants  
Financial Services  
Human Resources  
Legal Services  
Maintenance  
Payroll Services  
Purchasing  
School Board  
Secondary Programs  
Security and Environmental Management  
Student and Staff Projections, Allocations and Reporting  
Student Relations  
Superintendent's Office  
Talent Management  
Technology  
Transportation  
Utilities/Communications/Other County-Wide Expenses

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2018-2019

### ACCOUNTABILITY AND DATA MANAGEMENT

| BUDGET COMPARISON                                      |  |                              |                    |              |       |
|--|--|------------------------------|--------------------|--------------|-------|
| Description  | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change  | Notes |
| Salaries   | \$ 933,124                                       | \$ 932,493                   | \$ (631)           | -0.07%       |       |
| Employee Benefits                                      | 262,708  | 277,521                      | 14,813             | 5.64%        | (A)   |
| Purchased Services<br>Including Insurance and<br>Other | 110,086  | 108,153                      | (1,933)            | -1.76%       |       |
| Electric, Fuel and Oil                                 | -  | -                            | -                  | -            |       |
| Materials and Supplies                                 | 182,708  | 202,372                      | 19,664             | 10.76%       | (B)   |
| Furniture, Fixtures and<br>Equipment                   | 178  | -                            | (178)              | -100.00%     | (C)   |
| Other Expenses   | 9,047  | 9,116                        | 69                 | 0.76%        |       |
| <b>Total General Fund</b>                              | <b>\$ 1,497,851</b>                              | <b>\$ 1,529,655</b>          | <b>\$ 31,804</b>   | <b>2.12%</b> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |              |              |            |          |       |
|-------------------------|--------------|--------------|------------|----------|-------|
| Staffing                | 2017-2018    | 2018-2019    | Difference | % Change | Notes |
| Administration          | 2.50         | 2.50         | -          | -        |       |
| Classroom Teacher       | -            | -            | -          | -        |       |
| Other Certified         | 1.00         | 1.00         | -          | -        |       |
| Paraprofessional        | -            | -            | -          | -        |       |
| Other Support Personnel | 8.91         | 8.91         | -          | -        |       |
| <b>Total Staff</b>      | <b>12.41</b> | <b>12.41</b> | <b>-</b>   | <b>-</b> |       |

- (A) FRS rate and Health Insurance increase in FY 2019.
- (B) Additional production related supplies to support State Benchmark Assessment format.
- (C) Equipment purchased in FY 2018, not anticipated in FY 2019.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2018-2019

## ACCOUNTING

| BUDGET COMPARISON                                      |  |                              |                    |               |       |  |
|--|--|------------------------------|--------------------|---------------|-------|--|
| Description  | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change   | Notes |  |
| Salaries   | \$ 914,581                                       | \$ 982,804                   | \$ 68,223          | 7.46%         | ( A ) |  |
| Employee Benefits                                      | 270,762  | 322,554                      | 51,792             | 19.13%        | ( B ) |  |
| Purchased Services<br>Including Insurance and<br>Other | 487,001  | 552,214                      | 65,213             | 13.39%        | ( C ) |  |
| Electric, Fuel and Oil                                 | -  | -                            | -                  | -             |       |  |
| Materials and Supplies                                 | 26,339   | 26,650                       | 311                | 1.18%         |       |  |
| Furniture, Fixtures and<br>Equipment                   | -  | -                            | -                  | -             |       |  |
| Other Expenses   | 28,591   | 29,432                       | 841                | 2.94%         |       |  |
| <b>Total General Fund</b>                              | <u>\$ 1,727,274</u>                              | <u>\$ 1,913,654</u>          | <u>\$ 186,380</u>  | <u>10.79%</u> |       |  |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |              |              |            |          |       |
|-------------------------|--------------|--------------|------------|----------|-------|
| Staffing                | 2017-2018    | 2018-2019    | Difference | % Change | Notes |
| Administration          | 1.00         | 1.00         | -          | -        |       |
| Classroom Teacher       | -            | -            | -          | -        |       |
| Other Certified         | -            | -            | -          | -        |       |
| Paraprofessional        | -            | -            | -          | -        |       |
| Other Support Personnel | 17.50        | 17.50        | -          | -        |       |
| <b>Total Staff</b>      | <u>18.50</u> | <u>18.50</u> | <u>-</u>   | <u>-</u> |       |

( A ) & ( B ) Salary and benefit lapse in FY 2018 due to vacant positions and FRS rate and Health Insurance increase in FY 2019.

( C ) Annual District audit performed by Auditor General in FY 2018.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2018-2019

## BENEFITS AND WELLNESS

| BUDGET COMPARISON                                      |  |                              |                    |               |       |  |
|--|--|------------------------------|--------------------|---------------|-------|--|
| Description  | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change   | Notes |  |
| Salaries   | \$ 83,565  | \$ 124,332                   | \$ 40,767          | 48.78%        | (A)   |  |
| Employee Benefits                                      | 19,155   | 35,726                       | 16,571             | 86.51%        | (B)   |  |
| Purchased Services<br>Including Insurance and<br>Other | 180,697  | 194,305                      | 13,608             | 7.53%         | (C)   |  |
| Electric, Fuel and Oil                                 | -  | -                            | -                  | -             |       |  |
| Materials and Supplies                                 | 642  | 620                          | (22)               | -3.43%        |       |  |
| Furniture, Fixtures and<br>Equipment                   | 1,801  | 1,801                        | -                  | -             |       |  |
| Other Expenses   | -  | -                            | -                  | -             |       |  |
| <b>Total General Fund</b>                              | <u>\$ 285,860</u>                                | <u>\$ 356,784</u>            | <u>\$ 70,924</u>   | <u>24.81%</u> |       |  |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |             |             |            |          |       |
|-------------------------|-------------|-------------|------------|----------|-------|
| Staffing                | 2017-2018   | 2018-2019   | Difference | % Change | Notes |
| Administration          | 0.20        | 0.20        | -          | -        |       |
| Classroom Teacher       | -           | -           | -          | -        |       |
| Other Certified         | -           | -           | -          | -        |       |
| Paraprofessional        | -           | -           | -          | -        |       |
| Other Support Personnel | 2.15        | 2.15        | -          | -        |       |
| <b>Total Staff</b>      | <u>2.35</u> | <u>2.35</u> | <u>-</u>   | <u>-</u> |       |

(A) & (B) Salary and benefit lapse in FY 2018 due to vacant position and FRS rate and Health Insurance increase in FY 2019.

(C) Benefit plan change due to salaries and number of employees.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2018-2019

### BUDGET

| BUDGET COMPARISON                                      |  |                              |                     |                |       |
|--|--|------------------------------|---------------------|----------------|-------|
| Description  | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance  | %<br>Change    | Notes |
| Salaries   | \$ 311,789                                       | \$ 308,331                   | \$ (3,458)          | -1.11%         |       |
| Employee Benefits                                      | 80,387   | 85,437                       | 5,050               | 6.28%          | ( A ) |
| Purchased Services<br>Including Insurance and<br>Other | 356,849  | 66,104                       | (290,745)           | -81.48%        | ( B ) |
| Electric, Fuel and Oil                                 | -  | -                            | -                   | -              |       |
| Materials and Supplies                                 | 2,772  | 2,800                        | 28                  | 1.01%          |       |
| Furniture, Fixtures and<br>Equipment                   | -  | -                            | -                   | -              |       |
| Other Expenses   | 2,500  | 2,500                        | -                   | -              |       |
| <b>Total General Fund</b>                              | <b>\$ 754,297</b>                                | <b>\$ 465,172</b>            | <b>\$ (289,125)</b> | <b>-38.33%</b> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |             |             |            |          |       |
|-------------------------|-------------|-------------|------------|----------|-------|
| Staffing                | 2017-2018   | 2018-2019   | Difference | % Change | Notes |
| Administration          | 2.00        | 2.00        | -          | -        |       |
| Classroom Teacher       | -           | -           | -          | -        |       |
| Other Certified         | -           | -           | -          | -        |       |
| Paraprofessional        | -           | -           | -          | -        |       |
| Other Support Personnel | 2.00        | 2.00        | -          | -        |       |
| <b>Total Staff</b>      | <b>4.00</b> | <b>4.00</b> | <b>-</b>   | <b>-</b> |       |

( A ) FRS rate and Health Insurance increase in FY 2019.

( B ) CDR Maguire FEMA consultants costs in FY 2018.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2018-2019

## COMMUNICATIONS AND COMMUNITY ENGAGEMENT

| BUDGET COMPARISON                                      |  |                              |                    |              |       |
|--|--|------------------------------|--------------------|--------------|-------|
| Description  | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change  | Notes |
| Salaries   | \$ 572,786                                       | \$ 570,643                   | \$ (2,143)         | -0.37%       |       |
| Employee Benefits                                      | 181,914  | 193,584                      | 11,670             | 6.42%        | ( A ) |
| Purchased Services<br>Including Insurance and<br>Other | 45,498   | 47,683                       | 2,185              | 4.80%        |       |
| Electric, Fuel and Oil                                 | -  | 50                           | 50                 | 100.00%      |       |
| Materials and Supplies                                 | 46,820   | 49,039                       | 2,219              | 4.74%        |       |
| Furniture, Fixtures and<br>Equipment                   | 207  | 225                          | 18                 | 8.70%        |       |
| Other Expenses   | 5,293  | 5,520                        | 227                | 4.29%        |       |
| <b>Total General Fund</b>                              | <b>\$ 852,518</b>                                | <b>\$ 866,744</b>            | <b>\$ 14,226</b>   | <b>1.67%</b> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |             |             |            |          |       |
|-------------------------|-------------|-------------|------------|----------|-------|
| Staffing                | 2017-2018   | 2018-2019   | Difference | % Change | Notes |
| Administration          | 1.00        | 1.00        | -          | -        |       |
| Classroom Teacher       | -           | -           | -          | -        |       |
| Other Certified         | -           | -           | -          | -        |       |
| Paraprofessional        | -           | -           | -          | -        |       |
| Other Support Personnel | 7.00        | 7.00        | -          | -        |       |
| <b>Total Staff</b>      | <b>8.00</b> | <b>8.00</b> | <b>-</b>   | <b>-</b> |       |

( A ) FRS rate and Health Insurance increase in FY 2019.



# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2018-2019

### COMPENSATION

| BUDGET COMPARISON                    |  |                              |                    |              |       |
|--------------------------------------|--|------------------------------|--------------------|--------------|-------|
| Description                          | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change  | Notes |
| Salaries                             | \$ 437,032                                       | \$ 448,800                   | \$ 11,768          | 2.69%        |       |
| Employee Benefits                    | 127,180  | 145,028                      | 17,848             | 14.03%       | ( A ) |
| Purchased Services                   |  |                              |                    |              |       |
| Including Insurance and<br>Other     | -  | -                            | -                  | -            |       |
| Electric, Fuel and Oil               | -  | -                            | -                  | -            |       |
| Materials and Supplies               | -  | -                            | -                  | -            |       |
| Furniture, Fixtures and<br>Equipment | -  | -                            | -                  | -            |       |
| Other Expenses                       | 5,850  | -                            | (5,850)            | -100.00%     | ( B ) |
| <b>Total General Fund</b>            | <u>\$ 570,062</u>                                | <u>\$ 593,828</u>            | <u>\$ 23,766</u>   | <u>4.17%</u> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |             |             |            |          |       |
|-------------------------|-------------|-------------|------------|----------|-------|
| Staffing                | 2017-2018   | 2018-2019   | Difference | % Change | Notes |
| Administration          | 1.00        | 1.00        | -          | -        |       |
| Classroom Teacher       | -           | -           | -          | -        |       |
| Other Certified         | -           | -           | -          | -        |       |
| Paraprofessional        | -           | -           | -          | -        |       |
| Other Support Personnel | 7.00        | 7.00        | -          | -        |       |
| <b>Total Staff</b>      | <u>8.00</u> | <u>8.00</u> | <u>-</u>   | <u>-</u> |       |

( A ) FRS rate and Health Insurance increase in FY 2019.

( B ) Temporary staff in FY 2018.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2018-2019

## CONTINUOUS IMPROVEMENT INITIATIVES

| BUDGET COMPARISON                                      |  |                              |                    |              |       |
|--|--|------------------------------|--------------------|--------------|-------|
| Description  | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change  | Notes |
| Salaries   | \$ 1,994,124                                     | \$ 2,049,087                 | \$ 54,963          | 2.76%        |       |
| Employee Benefits                                      | 371,244  | 427,705                      | 56,461             | 15.21%       | ( A ) |
| Purchased Services<br>Including Insurance and<br>Other | 181,776  | 181,339                      | (437)              | -0.24%       |       |
| Electric, Fuel and Oil                                 | 66   | -                            | (66)               | -100.00%     |       |
| Materials and Supplies                                 | 300,214  | 295,039                      | (5,175)            | -1.72%       |       |
| Furniture, Fixtures and<br>Equipment                   | 51,449   | 51,750                       | 301                | 0.59%        |       |
| Other Expenses   | 36,521   | 36,836                       | 315                | 0.86%        |       |
| <b>Total General Fund</b>                              | <b>\$ 2,935,394</b>                              | <b>\$ 3,041,756</b>          | <b>\$ 106,362</b>  | <b>3.62%</b> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |              |              |            |          |       |
|-------------------------|--------------|--------------|------------|----------|-------|
| Staffing                | 2017-2018    | 2018-2019    | Difference | % Change | Notes |
| Administration          | 4.70         | 4.70         | -          | -        |       |
| Classroom Teacher       | -            | -            | -          | -        |       |
| Other Certified         | 2.50         | 2.50         | -          | -        |       |
| Paraprofessional        | -            | -            | -          | -        |       |
| Other Support Personnel | 4.00         | 4.00         | -          | -        |       |
| <b>Total Staff</b>      | <b>11.20</b> | <b>11.20</b> | <b>-</b>   | <b>-</b> |       |

( A ) FRS rate and Health Insurance increase in FY 2019.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2018-2019

## CURRICULUM AND INSTRUCTION

| BUDGET COMPARISON                                      |  |                              |                     |                |       |
|--|--|------------------------------|---------------------|----------------|-------|
| Description  | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance  | %<br>Change    | Notes |
| Salaries   | \$ 625,928                                       | \$ 649,869                   | \$ 23,941           | 3.82%          |       |
| Employee Benefits                                      | 175,864  | 198,140                      | 22,276              | 12.67%         | (A)   |
| Purchased Services<br>Including Insurance and<br>Other | 324,882  | 109,011                      | (215,871)           | -66.45%        | (B)   |
| Electric, Fuel and Oil                                 | 133  | 150                          | 17                  | 12.78%         |       |
| Materials and Supplies                                 | 26,399   | 26,500                       | 101                 | 0.38%          |       |
| Furniture, Fixtures and<br>Equipment                   | 491  | -                            | (491)               | -100.00%       | (C)   |
| Other Expenses   | 3,427  | 3,350                        | (77)                | -2.25%         |       |
| <b>Total General Fund</b>                              | <b>\$ 1,157,124</b>                              | <b>\$ 987,020</b>            | <b>\$ (170,104)</b> | <b>-14.70%</b> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |             |             |            |          |       |
|-------------------------|-------------|-------------|------------|----------|-------|
| Staffing                | 2017-2018   | 2018-2019   | Difference | % Change | Notes |
| Administration          | 2.00        | 2.00        | -          | -        |       |
| Classroom Teacher       | -           | -           | -          | -        |       |
| Other Certified         | 1.00        | 1.00        | -          | -        |       |
| Paraprofessional        | -           | -           | -          | -        |       |
| Other Support Personnel | 4.00        | 4.00        | -          | -        |       |
| <b>Total Staff</b>      | <b>7.00</b> | <b>7.00</b> | <b>-</b>   | <b>-</b> |       |

- (A) FRS rate and Health Insurance increase in FY 2019.
- (B) Naviance Software allocated at the school level in FY 2019.
- (C) Equipment purchased in FY 2018, not anticipated in FY 2019.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2018-2019

## DISTRICT/SCHOOL OPERATIONS

| BUDGET COMPARISON                    |  |                              |                    |               |       |
|--------------------------------------|--|------------------------------|--------------------|---------------|-------|
| Description                          | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change   | Notes |
| Salaries                             | \$ 1,216,310                                     | \$ 1,276,022                 | \$ 59,712          | 4.91%         |       |
| Employee Benefits                    | 322,080  | 371,118                      | 49,038             | 15.23%        | (A)   |
| Purchased Services                   |  |                              |                    |               |       |
| Including Insurance and<br>Other     | 113,872  | 135,144                      | 21,272             | 18.68%        | (B)   |
| Electric, Fuel and Oil               | 678  | 650                          | (28)               | -4.13%        |       |
| Materials and Supplies               | 33,997   | 226,261                      | 192,264            | 565.53%       | (C)   |
| Furniture, Fixtures and<br>Equipment | 12,523   | 12,967                       | 444                | 3.55%         |       |
| Other Expenses                       | 29,006   | 35,374                       | 6,368              | 21.95%        | (D)   |
| <b>Total General Fund</b>            | <b>\$ 1,728,466</b>                              | <b>\$ 2,057,536</b>          | <b>\$ 329,070</b>  | <b>19.04%</b> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |              |              |            |          |       |
|-------------------------|--------------|--------------|------------|----------|-------|
| Staffing                | 2017-2018    | 2018-2019    | Difference | % Change | Notes |
| Administration          | 7.00         | 7.00         | -          | -        |       |
| Classroom Teacher       | -            | -            | -          | -        |       |
| Other Certified         | -            | -            | -          | -        |       |
| Paraprofessional        | -            | -            | -          | -        |       |
| Other Support Personnel | 4.00         | 4.00         | -          | -        |       |
| <b>Total Staff</b>      | <b>11.00</b> | <b>11.00</b> | <b>-</b>   | <b>-</b> |       |

- (A) FRS rate and Health Insurance increase in FY 2019.
- (B) Sponsorship Advertising in FY 2019.
- (C) Allocations for middle school after school programs and graduation expenses to be distributed to schools based on student enrollment in FY 2019.
- (D) Second semester allocation for school activity travel to be distributed to schools based on student enrollment and needs in FY 2019.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2018-2019

## DISTRICT-WIDE INSURANCE COSTS

| BUDGET COMPARISON                    |  |                              |                    |               |       |
|--------------------------------------|--|------------------------------|--------------------|---------------|-------|
| Description                          | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change   | Notes |
| Salaries                             | \$ -   | \$ -                         | \$ -               | -             |       |
| Employee Benefits                    | -  | -                            | -                  | -             |       |
| Purchased Services                   |  |                              |                    |               |       |
| Including Insurance and<br>Other     | 4,820,330  | 5,060,335                    | 240,005            | 4.98%         |       |
| Electric, Fuel and Oil               | -  | -                            | -                  | -             |       |
| Materials and Supplies               | -  | -                            | -                  | -             |       |
| Furniture, Fixtures and<br>Equipment | -  | -                            | -                  | -             |       |
| Other Expenses                       | 246,288  | 764,813                      | 518,525            | 210.54%       | (A)   |
| <b>Total General Fund</b>            | <b>\$ 5,066,618</b>                              | <b>\$ 5,825,148</b>          | <b>\$ 758,530</b>  | <b>14.97%</b> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |           |           |            |          |       |
|-------------------------|-----------|-----------|------------|----------|-------|
| Staffing                | 2017-2018 | 2018-2019 | Difference | % Change | Notes |
| Administration          | -         | -         | -          | -        |       |
| Classroom Teacher       | -         | -         | -          | -        |       |
| Other Certified         | -         | -         | -          | -        |       |
| Paraprofessional        | -         | -         | -          | -        |       |
| Other Support Personnel | -         | -         | -          | -        |       |
| <b>Total Staff</b>      | <b>-</b>  | <b>-</b>  | <b>-</b>   | <b>-</b> |       |

(A) Settlement contingency.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2018-2019

## ELEMENTARY PROGRAMS

| BUDGET COMPARISON                                      |  |                              |                    |              |       |
|--|--|------------------------------|--------------------|--------------|-------|
| Description  | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change  | Notes |
| Salaries   | \$ 1,285,852                                     | \$ 1,312,169                 | \$ 26,317          | 2.05%        |       |
| Employee Benefits                                      | 357,278  | 397,759                      | 40,481             | 11.33%       | (A)   |
| Purchased Services<br>Including Insurance and<br>Other | 179,075  | 179,050                      | (25)               | -0.01%       |       |
| Electric, Fuel and Oil                                 | -  | -                            | -                  | -            |       |
| Materials and Supplies                                 | 125,918  | 129,941                      | 4,023              | 3.19%        |       |
| Furniture, Fixtures and<br>Equipment                   | 3,378  | 3,500                        | 122                | 3.61%        |       |
| Other Expenses   | 6,194  | 6,214                        | 20                 | 0.32%        |       |
| <b>Total General Fund</b>                              | <u>\$ 1,957,695</u>                              | <u>\$ 2,028,633</u>          | <u>\$ 70,938</u>   | <u>3.62%</u> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |              |              |            |          |       |
|-------------------------|--------------|--------------|------------|----------|-------|
| Staffing                | 2017-2018    | 2018-2019    | Difference | % Change | Notes |
| Administration          | 6.00         | 6.00         | -          | -        |       |
| Classroom Teacher       | -            | -            | -          | -        |       |
| Other Certified         | 6.00         | 6.00         | -          | -        |       |
| Paraprofessional        | -            | -            | -          | -        |       |
| Other Support Personnel | 4.00         | 4.00         | -          | -        |       |
| <b>Total Staff</b>      | <u>16.00</u> | <u>16.00</u> | <u>-</u>   | <u>-</u> |       |

(A) FRS rate and Health Insurance increase in FY 2019.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2018-2019

### EXCEPTIONAL ED AND STUDENT SUPPORT SERVICES

| BUDGET COMPARISON                    |  |                              |                    |               |       |
|--------------------------------------|--|------------------------------|--------------------|---------------|-------|
| Description                          | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change   | Notes |
| Salaries                             | \$ 948,656                                       | \$ 1,105,454                 | \$ 156,798         | 16.53%        | (A)   |
| Employee Benefits                    | 249,054  | 289,243                      | 40,189             | 16.14%        | (B)   |
| Purchased Services                   |  |                              |                    |               |       |
| Including Insurance and<br>Other     | 3,566,345  | 4,004,145                    | 437,800            | 12.28%        | (C)   |
| Electric, Fuel and Oil               | 1,121  | 1,120                        | (1)                | -0.09%        |       |
| Materials and Supplies               | 142,530  | 184,581                      | 42,051             | 29.50%        | (D)   |
| Furniture, Fixtures and<br>Equipment | 96,410   | 117,228                      | 20,818             | 21.59%        | (E)   |
| Other Expenses                       | 5,867  | 8,399                        | 2,532              | 43.16%        | (F)   |
| <b>Total General Fund</b>            | <b>\$ 5,009,983</b>                              | <b>\$ 5,710,170</b>          | <b>\$ 700,187</b>  | <b>13.98%</b> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |              |              |            |          |       |
|-------------------------|--------------|--------------|------------|----------|-------|
| Staffing                | 2017-2018    | 2018-2019    | Difference | % Change | Notes |
| Administration          | 4.52         | 4.52         | -          | -        |       |
| Classroom Teacher       | -            | -            | -          | -        |       |
| Other Certified         | 11.80        | 12.80        | 1.00       | 8.47%    | (A)   |
| Paraprofessional        | -            | -            | -          | -        |       |
| Other Support Personnel | 4.09         | 3.09         | (1.00)     | -24.45%  | (A)   |
| <b>Total Staff</b>      | <b>20.41</b> | <b>20.41</b> | <b>-</b>   | <b>-</b> |       |

(A) & (B) Change in positions, and salary and benefit lapse in FY 2018 due to vacant positions. FRS rate and Health Insurance increase in FY 2019.

(C) Anticipated increase in FY 2019 contractual services.

(D) New Mental Health categorical in FY 2019.

(E) Capital Transfer per the Capital Plan.

(F) Field trip allocations to be distributed to schools when student enrollment is determined.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2018-2019

### FACILITIES MANAGEMENT

| BUDGET COMPARISON                                      |  |                              |                       |                |       |
|--|--|------------------------------|-----------------------|----------------|-------|
| Description  | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance    | %<br>Change    | Notes |
| Salaries   | \$ 79,783  | \$ 51,798                    | \$ (27,985)           | -35.08%        | (A)   |
| Employee Benefits                                      | 21,912   | 17,856                       | (4,056)               | -18.51%        | (B)   |
| Purchased Services<br>Including Insurance and<br>Other | 11,348,774                                       | 968,273                      | (10,380,501)          | -91.47%        | (C)   |
| Electric, Fuel and Oil                                 | 3,734  | 3,600                        | (134)                 | -3.59%         |       |
| Materials and Supplies                                 | 8,609  | 9,000                        | 391                   | 4.54%          |       |
| Furniture, Fixtures and<br>Equipment                   | 52,084   | 812,003                      | 759,919               | 1459.03%       | (D)   |
| Other Expenses   | 6,342  | 6,360                        | 18                    | 0.28%          |       |
| <b>Total General Fund</b>                              | <b>\$ 11,521,238</b>                             | <b>\$ 1,868,890</b>          | <b>\$ (9,652,348)</b> | <b>-83.78%</b> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |             |             |            |          |       |
|-------------------------|-------------|-------------|------------|----------|-------|
| Staffing                | 2017-2018   | 2018-2019   | Difference | % Change | Notes |
| Administration          | -           | -           | -          | -        |       |
| Classroom Teacher       | -           | -           | -          | -        |       |
| Other Certified         | -           | -           | -          | -        |       |
| Paraprofessional        | -           | -           | -          | -        |       |
| Other Support Personnel | 1.00        | 1.00        | -          | -        |       |
| <b>Total Staff</b>      | <b>1.00</b> | <b>1.00</b> | <b>-</b>   | <b>-</b> |       |

- (A) & (B) Hurricane Irma related salaries and benefits in FY 2018.
- (C) Hurricane Irma related expenses in FY 2018.
- (D) District Equipment Capital Transfer per the Capital Plan.



# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2018-2019

### FEDERAL, STATE AND COMPETITIVE GRANTS

| BUDGET COMPARISON                    |  |                              |                    |               |       |
|--------------------------------------|--|------------------------------|--------------------|---------------|-------|
| Description                          | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change   | Notes |
| Salaries                             | \$ 194,043                                       | \$ 185,793                   | \$ (8,250)         | -4.25%        |       |
| Employee Benefits                    | 43,258   | 44,850                       | 1,592              | 3.68%         |       |
| Purchased Services                   |  |                              |                    |               |       |
| Including Insurance and<br>Other     | 110,539  | 115,825                      | 5,286              | 4.78%         |       |
| Electric, Fuel and Oil               | -  | -                            | -                  | -             |       |
| Materials and Supplies               | 3,360  | 3,504                        | 144                | 4.29%         |       |
| Furniture, Fixtures and<br>Equipment | 753  | -                            | (753)              | -100.00%      | (A)   |
| Other Expenses                       | 834  | 925                          | 91                 | 10.91%        |       |
| <b>Total General Fund</b>            | <b>\$ 352,787</b>                                | <b>\$ 350,897</b>            | <b>\$ (1,890)</b>  | <b>-0.54%</b> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |             |             |            |          |       |
|-------------------------|-------------|-------------|------------|----------|-------|
| Staffing                | 2017-2018   | 2018-2019   | Difference | % Change | Notes |
| Administration          | 1.50        | 1.50        | -          | -        |       |
| Classroom Teacher       | -           | -           | -          | -        |       |
| Other Certified         | -           | -           | -          | -        |       |
| Paraprofessional        | -           | -           | -          | -        |       |
| Other Support Personnel | 0.15        | 0.15        | -          | -        |       |
| <b>Total Staff</b>      | <b>1.65</b> | <b>1.65</b> | <b>-</b>   | <b>-</b> |       |

(A) Equipment purchased in FY 2018, not anticipated in FY 2019.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2018-2019

## FINANCIAL SERVICES

| BUDGET COMPARISON                    |  |                              |                    |               |       |  |
|--------------------------------------|--|------------------------------|--------------------|---------------|-------|--|
| Description                          | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change   | Notes |  |
| Salaries                             | \$ 347,165                                       | \$ 420,553                   | \$ 73,388          | 21.14%        | ( A ) |  |
| Employee Benefits                    | 111,233  | 135,456                      | 24,223             | 21.78%        | ( B ) |  |
| Purchased Services                   |  |                              |                    |               |       |  |
| Including Insurance and<br>Other     | 6,207  | 6,500                        | 293                | 4.72%         |       |  |
| Electric, Fuel and Oil               | -  | -                            | -                  | -             |       |  |
| Materials and Supplies               | 4,347  | 4,550                        | 203                | 4.67%         |       |  |
| Furniture, Fixtures and<br>Equipment | -  | -                            | -                  | -             |       |  |
| Other Expenses                       | 1,283  | 1,380                        | 97                 | 7.56%         |       |  |
| <b>Total General Fund</b>            | <u>\$ 470,235</u>                                | <u>\$ 568,439</u>            | <u>\$ 98,204</u>   | <u>20.88%</u> |       |  |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |             |             |            |          |       |
|-------------------------|-------------|-------------|------------|----------|-------|
| Staffing                | 2017-2018   | 2018-2019   | Difference | % Change | Notes |
| Administration          | 2.10        | 2.10        | -          | -        |       |
| Classroom Teacher       | -           | -           | -          | -        |       |
| Other Certified         | -           | -           | -          | -        |       |
| Paraprofessional        | -           | -           | -          | -        |       |
| Other Support Personnel | 3.00        | 3.00        | -          | -        |       |
| <b>Total Staff</b>      | <u>5.10</u> | <u>5.10</u> | <u>-</u>   | <u>-</u> |       |

( A ) & ( B ) New position salary annualized and FRS rate and Health Insurance increase in FY 2019.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2018-2019

### HUMAN RESOURCES

| BUDGET COMPARISON  |  |                              |                    |              |       |
|--|--|------------------------------|--------------------|--------------|-------|
| Description  | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change  | Notes |
| Salaries   | \$ 427,803                                       | \$ 407,790                   | \$ (20,013)        | -4.68%       |       |
| Employee Benefits  | 127,329  | 131,302                      | 3,973              | 3.12%        |       |
| Purchased Services<br>Including Insurance and<br>Other         | 214,287  | 239,741                      | 25,454             | 11.88%       | ( A ) |
| Electric, Fuel and Oil   | -  | 65                           | 65                 | 100.00%      |       |
| Materials and Supplies<br>Furniture, Fixtures and<br>Equipment | 42,993   | 62,972                       | 19,979             | 46.47%       | ( B ) |
| Other Expenses   | 5,610  | 5,869                        | 259                | 4.62%        |       |
|  | 21,006   | 21,304                       | 298                | 1.42%        |       |
| <b>Total General Fund</b>                                      | <u>\$ 839,028</u>                                | <u>\$ 869,043</u>            | <u>\$ 30,015</u>   | <u>3.58%</u> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |             |             |            |          |       |
|-------------------------|-------------|-------------|------------|----------|-------|
| Staffing                | 2017-2018   | 2018-2019   | Difference | % Change | Notes |
| Administration          | 2.00        | 2.00        | -          | -        |       |
| Classroom Teacher       | -           | -           | -          | -        |       |
| Other Certified         | -           | -           | -          | -        |       |
| Paraprofessional        | -           | -           | -          | -        |       |
| Other Support Personnel | 2.00        | 2.00        | -          | -        |       |
| <b>Total Staff</b>      | <u>4.00</u> | <u>4.00</u> | <u>-</u>   | <u>-</u> |       |

- ( A ) Application and Guest Teacher program contract increase.
- ( B ) Cyclical employee recognition costs.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2018-2019

### LEGAL SERVICES

| BUDGET COMPARISON                    |  |                              |                    |              |       |
|--------------------------------------|--|------------------------------|--------------------|--------------|-------|
| Description                          | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change  | Notes |
| Salaries                             | \$ 423,879                                       | \$ 421,623                   | \$ (2,256)         | -0.53%       |       |
| Employee Benefits                    | 123,513  | 130,033                      | 6,520              | 5.28%        | ( A ) |
| Purchased Services                   |  |                              |                    |              |       |
| Including Insurance and<br>Other     | 573,988  | 619,700                      | 45,712             | 7.96%        | ( B ) |
| Electric, Fuel and Oil               | -  | -                            | -                  | -            |       |
| Materials and Supplies               | 6,198  | 6,500                        | 302                | 4.87%        |       |
| Furniture, Fixtures and<br>Equipment | -  | -                            | -                  | -            |       |
| Other Expenses                       | 2,066  | 2,000                        | (66)               | -3.19%       |       |
| <b>Total General Fund</b>            | <u>\$ 1,129,644</u>                              | <u>\$ 1,179,856</u>          | <u>\$ 50,212</u>   | <u>4.44%</u> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |             |             |            |          |       |
|-------------------------|-------------|-------------|------------|----------|-------|
| Staffing                | 2017-2018   | 2018-2019   | Difference | % Change | Notes |
| Administration          | 1.51        | 1.51        | -          | -        |       |
| Classroom Teacher       | -           | -           | -          | -        |       |
| Other Certified         | -           | -           | -          | -        |       |
| Paraprofessional        | -           | -           | -          | -        |       |
| Other Support Personnel | 2.51        | 2.51        | -          | -        |       |
| <b>Total Staff</b>      | <u>4.02</u> | <u>4.02</u> | <u>-</u>   | <u>-</u> |       |

- ( A ) FRS rate and Health Insurance increase in FY 2019.
- ( B ) Attorney cost contingency in FY 2019.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2018-2019

### MAINTENANCE

| BUDGET COMPARISON                    |  |                              |                    |              |       |
|--------------------------------------|--|------------------------------|--------------------|--------------|-------|
| Description                          | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change  | Notes |
| Salaries                             | \$ 6,923,844                                     | \$ 7,174,632                 | \$ 250,788         | 3.62%        |       |
| Employee Benefits                    | 2,138,768  | 2,411,587                    | 272,819            | 12.76%       | ( A ) |
| Purchased Services                   |  |                              |                    |              |       |
| Including Insurance and<br>Other     | 3,007,179  | 2,652,127                    | (355,052)          | -11.81%      | ( B ) |
| Electric, Fuel and Oil               | 164,161  | 127,000                      | (37,161)           | -22.64%      | ( C ) |
| Materials and Supplies               | 2,236,997  | 2,324,987                    | 87,990             | 3.93%        |       |
| Furniture, Fixtures and<br>Equipment | 102,540  | 78,696                       | (23,844)           | -23.25%      | ( D ) |
| Other Expenses                       | 7,445  | 12,388                       | 4,943              | 66.39%       | ( E ) |
| <b>Total General Fund</b>            | <b>\$ 14,580,934</b>                             | <b>\$ 14,781,417</b>         | <b>\$ 200,483</b>  | <b>1.37%</b> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |               |               |            |          |       |
|-------------------------|---------------|---------------|------------|----------|-------|
| Staffing                | 2017-2018     | 2018-2019     | Difference | % Change | Notes |
| Administration          | -             | -             | -          | -        |       |
| Classroom Teacher       | -             | -             | -          | -        |       |
| Other Certified         | -             | -             | -          | -        |       |
| Paraprofessional        | -             | -             | -          | -        |       |
| Other Support Personnel | 141.83        | 141.83        | -          | -        |       |
| <b>Total Staff</b>      | <b>141.83</b> | <b>141.83</b> | <b>-</b>   | <b>-</b> |       |

- ( A ) FRS rate and Health Insurance increase in FY 2019.
- ( B ) Hurricane Irma related expenses FY 2018.
- ( C ) Hurricane Irma related expenses FY 2018.
- ( D ) Hurricane Irma related expenses FY 2018.
- ( E ) Capital Transfer per the Capital Plan.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2018-2019

### PAYROLL SERVICES

| BUDGET COMPARISON                    |  |                              |                    |              |       |
|--------------------------------------|--|------------------------------|--------------------|--------------|-------|
| Description                          | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change  | Notes |
| Salaries                             | \$ 410,713                                       | \$ 407,896                   | \$ (2,817)         | -0.69%       |       |
| Employee Benefits                    | 127,537  | 139,781                      | 12,244             | 9.60%        | ( A ) |
| Purchased Services                   |  |                              |                    |              |       |
| Including Insurance and<br>Other     | 205  | 280                          | 75                 | 36.59%       |       |
| Electric, Fuel and Oil               | -  | -                            | -                  | -            |       |
| Materials and Supplies               | 7,255  | 7,300                        | 45                 | 0.62%        |       |
| Furniture, Fixtures and<br>Equipment | -  | -                            | -                  | -            |       |
| Other Expenses                       | 702  | 5,500                        | 4,798              | 683.48%      | ( B ) |
| <b>Total General Fund</b>            | <u>\$ 546,412</u>                                | <u>\$ 560,757</u>            | <u>\$ 14,345</u>   | <u>2.63%</u> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |             |             |            |          |       |
|-------------------------|-------------|-------------|------------|----------|-------|
| Staffing                | 2017-2018   | 2018-2019   | Difference | % Change | Notes |
| Administration          | 1.00        | 1.00        | -          | -        |       |
| Classroom Teacher       | -           | -           | -          | -        |       |
| Other Certified         | -           | -           | -          | -        |       |
| Paraprofessional        | -           | -           | -          | -        |       |
| Other Support Personnel | 6.50        | 6.50        | -          | -        |       |
| <b>Total Staff</b>      | <u>7.50</u> | <u>7.50</u> | <u>-</u>   | <u>-</u> |       |

- ( A ) FRS rate and Health Insurance increase in FY 2019.
- ( B ) Cyclical FRS fees.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2018-2019

### PURCHASING

| BUDGET COMPARISON                    |  |                              |                    |               |       |
|--------------------------------------|--|------------------------------|--------------------|---------------|-------|
| Description                          | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change   | Notes |
| Salaries                             | \$ 281,831                                       | \$ 285,776                   | \$ 3,945           | 1.40%         |       |
| Employee Benefits                    | 80,069   | 86,788                       | 6,719              | 8.39%         | ( A ) |
| Purchased Services                   |  |                              |                    |               |       |
| Including Insurance and<br>Other     | 53,176   | 55,144                       | 1,968              | 3.70%         |       |
| Electric, Fuel and Oil               | -  | -                            | -                  | -             |       |
| Materials and Supplies               | 2,848  | 2,975                        | 127                | 4.46%         |       |
| Furniture, Fixtures and<br>Equipment | 15,221   | 155,635                      | 140,414            | 922.50%       | ( B ) |
| Other Expenses                       | 1,125  | 1,200                        | 75                 | 6.67%         |       |
| <b>Total General Fund</b>            | <b>\$ 434,270</b>                                | <b>\$ 587,518</b>            | <b>\$ 153,248</b>  | <b>35.29%</b> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |             |             |            |          |       |
|-------------------------|-------------|-------------|------------|----------|-------|
| Staffing                | 2017-2018   | 2018-2019   | Difference | % Change | Notes |
| Administration          | 0.94        | 0.94        | -          | -        |       |
| Classroom Teacher       | -           | -           | -          | -        |       |
| Other Certified         | -           | -           | -          | -        |       |
| Paraprofessional        | -           | -           | -          | -        |       |
| Other Support Personnel | 3.64        | 3.64        | -          | -        |       |
| <b>Total Staff</b>      | <b>4.58</b> | <b>4.58</b> | <b>-</b>   | <b>-</b> |       |

( A ) FRS rate and Health Insurance increase in FY 2019.

( B ) Portable Equipment allocation per the Capital Plan in FY 2019.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2018-2019

### SCHOOL BOARD

| BUDGET COMPARISON                                      |  |                              |                    |               |       |
|--|--|------------------------------|--------------------|---------------|-------|
| Description  | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change   | Notes |
| Salaries   | \$ 229,104                                       | \$ 228,984                   | \$ (120)           | -0.05%        |       |
| Employee Benefits                                      | 151,059  | 159,525                      | 8,466              | 5.60%         | ( A ) |
| Purchased Services<br>Including Insurance and<br>Other | 59,311   | 119,580                      | 60,269             | 101.62%       | ( B ) |
| Electric, Fuel and Oil                                 | -  | -                            | -                  | -             |       |
| Materials and Supplies                                 | 2,625  | 4,420                        | 1,795              | 68.38%        | ( C ) |
| Furniture, Fixtures and<br>Equipment                   | 551  | -                            | (551)              | -100.00%      | ( D ) |
| Other Expenses   | 18,598   | 24,800                       | 6,202              | 33.35%        | ( E ) |
| <b>Total General Fund</b>                              | <u>\$ 461,248</u>                                | <u>\$ 537,309</u>            | <u>\$ 76,061</u>   | <u>16.49%</u> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |             |             |            |          |       |
|-------------------------|-------------|-------------|------------|----------|-------|
| Staffing                | 2017-2018   | 2018-2019   | Difference | % Change | Notes |
| Administration          | 5.00        | 5.00        | -          | -        |       |
| Classroom Teacher       | -           | -           | -          | -        |       |
| Other Certified         | -           | -           | -          | -        |       |
| Paraprofessional        | -           | -           | -          | -        |       |
| Other Support Personnel | 0.75        | 0.75        | -          | -        |       |
| <b>Total Staff</b>      | <u>5.75</u> | <u>5.75</u> | <u>-</u>   | <u>-</u> |       |

- ( A ) FRS rate and Health Insurance increase in FY 2019.
- ( B ) Board approved Risk Assessment contract for FY 2019.
- ( C ) Supply budget not fully expended in FY 2018.
- ( D ) Equipment purchased in FY 2018, not anticipated in FY 2019.
- ( E ) Association dues.



# GENERAL FUND ALLOCATIONS DEPARTMENTS 2018-2019

## SECONDARY PROGRAMS

| BUDGET COMPARISON                    |  |                              |                     |                |       |  |
|--------------------------------------|--|------------------------------|---------------------|----------------|-------|--|
| Description                          | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance  | %<br>Change    | Notes |  |
| Salaries                             | \$ 1,835,268                                     | \$ 1,953,706                 | \$ 118,438          | 6.45%          | (A)   |  |
| Employee Benefits                    | 466,345  | 552,574                      | 86,229              | 18.49%         | (B)   |  |
| Purchased Services                   |  |                              |                     |                |       |  |
| Including Insurance and<br>Other     | 384,107  | 401,395                      | 17,288              | 4.50%          |       |  |
| Electric, Fuel and Oil               | -  | 26                           | 26                  | -              |       |  |
| Materials and Supplies               | 577,008  | 4,670,269                    | 4,093,261           | 709.39%        | (C)   |  |
| Furniture, Fixtures and<br>Equipment | -  | 2,766                        | 2,766               | 100.00%        | (D)   |  |
| Other Expenses                       | 23,346   | 23,314                       | (32)                | -0.14%         |       |  |
| <b>Total General Fund</b>            | <u>\$ 3,286,074</u>                              | <u>\$ 7,604,050</u>          | <u>\$ 4,317,976</u> | <u>131.40%</u> |       |  |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |              |              |               |               |       |
|-------------------------|--------------|--------------|---------------|---------------|-------|
| Staffing                | 2017-2018    | 2018-2019    | Difference    | % Change      | Notes |
| Administration          | 11.00        | 10.00        | (1.00)        | -9.09%        | (A)   |
| Classroom Teacher       | -            | -            | -             | -             |       |
| Other Certified         | 6.70         | 6.70         | -             | -             |       |
| Paraprofessional        | -            | -            | -             | -             |       |
| Other Support Personnel | 8.50         | 8.50         | -             | -             |       |
| <b>Total Staff</b>      | <u>26.20</u> | <u>25.20</u> | <u>(1.00)</u> | <u>-3.82%</u> |       |

(A) & (B) Two new positions' salary annualized, one position reduced, FRS rate and Health Insurance increase in FY 2019.

(C) Categorical funds to be allocated to schools based on enrollment and needs in FY 2019.

(D) Capital Transfer per the Capital Plan.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2018-2019

### SECURITY AND ENVIRONMENTAL MANAGEMENT

| BUDGET COMPARISON                    |  |                              |                    |              |       |  |
|--------------------------------------|--|------------------------------|--------------------|--------------|-------|--|
| Description                          | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change  | Notes |  |
| Salaries                             | \$ 22,413  | \$ 65,000                    | \$ 42,587          | 190.01%      | ( A ) |  |
| Employee Benefits                    | 3,487  | 19,377                       | 15,890             | 455.69%      | ( B ) |  |
| Purchased Services                   |  |                              |                    |              |       |  |
| Including Insurance and<br>Other     | 262,794  | 285,325                      | 22,531             | 8.57%        | ( C ) |  |
| Electric, Fuel and Oil               | 690  | 600                          | (90)               | -13.04%      |       |  |
| Materials and Supplies               | 77,801   | 8,234                        | (69,567)           | -89.42%      | ( D ) |  |
| Furniture, Fixtures and<br>Equipment | 243  | -                            | (243)              | -100.00%     | ( E ) |  |
| Other Expenses                       | 1,454  | 1,420                        | (34)               | -2.34%       |       |  |
| <b>Total General Fund</b>            | <u>\$ 368,882</u>                                | <u>\$ 379,956</u>            | <u>\$ 11,074</u>   | <u>3.00%</u> |       |  |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |             |             |            |          |       |
|-------------------------|-------------|-------------|------------|----------|-------|
| Staffing                | 2017-2018   | 2018-2019   | Difference | % Change | Notes |
| Administration          | -           | -           | -          | -        |       |
| Classroom Teacher       | -           | -           | -          | -        |       |
| Other Certified         | -           | -           | -          | -        |       |
| Paraprofessional        | -           | -           | -          | -        |       |
| Other Support Personnel | 1.00        | 1.00        | -          | -        |       |
| <b>Total Staff</b>      | <u>1.00</u> | <u>1.00</u> | <u>-</u>   | <u>-</u> |       |

( A ) & ( B ) Salary and benefit lapse in FY 2018 due to vacant position and FRS rate and Health Insurance increase in FY 2019.

( C ) Increase in security software costs and camera license software two year renewal due in FY 2019.

( D ) Hurricane Irma related expenses in FY 2018.

( E ) Equipment purchased in FY 2018, not anticipated in FY 2019.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2018-2019

## STUDENT AND STAFF PROJECTIONS, ALLOCATIONS AND REPORTING

| BUDGET COMPARISON                    |  |                              |                    |              |       |
|--------------------------------------|--|------------------------------|--------------------|--------------|-------|
| Description                          | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change  | Notes |
| Salaries                             | \$ 523,811                                       | \$ 520,216                   | \$ (3,595)         | -0.69%       |       |
| Employee Benefits                    | 155,269  | 165,824                      | 10,555             | 6.80%        | ( A ) |
| Purchased Services                   |  |                              |                    |              |       |
| Including Insurance and<br>Other     | 4,858  | 4,925                        | 67                 | 1.38%        |       |
| Electric, Fuel and Oil               | -  | -                            | -                  | -            |       |
| Materials and Supplies               | 1,180  | 1,221                        | 41                 | 3.47%        |       |
| Furniture, Fixtures and<br>Equipment | 1,925  | 725                          | (1,200)            | -62.34%      | ( B ) |
| Other Expenses                       | 129  | 129                          | -                  | -            |       |
| <b>Total General Fund</b>            | <u>\$ 687,172</u>                                | <u>\$ 693,040</u>            | <u>\$ 5,868</u>    | <u>0.85%</u> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |             |             |            |          |       |
|-------------------------|-------------|-------------|------------|----------|-------|
| Staffing                | 2017-2018   | 2018-2019   | Difference | % Change | Notes |
| Administration          | 1.00        | 1.00        | -          | -        |       |
| Classroom Teacher       | -           | -           | -          | -        |       |
| Other Certified         | -           | -           | -          | -        |       |
| Paraprofessional        | -           | -           | -          | -        |       |
| Other Support Personnel | 7.75        | 7.75        | -          | -        |       |
| <b>Total Staff</b>      | <u>8.75</u> | <u>8.75</u> | <u>-</u>   | <u>-</u> |       |

( A ) FRS rate and Health Insurance increase in FY 2019.

( B ) Equipment purchased in FY 2018, not anticipated in FY 2019.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2018-2019

### STUDENT RELATIONS

| BUDGET COMPARISON                    |  |                              |                    |              |       |
|--------------------------------------|--|------------------------------|--------------------|--------------|-------|
| Description                          | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change  | Notes |
| Salaries                             | \$ 542,493                                       | \$ 554,551                   | \$ 12,058          | 2.22%        |       |
| Employee Benefits                    | 161,240  | 173,782                      | 12,542             | 7.78%        | (A)   |
| Purchased Services                   |  |                              |                    |              |       |
| Including Insurance and<br>Other     | 5,562  | 3,116                        | (2,446)            | -43.98%      | (B)   |
| Electric, Fuel and Oil               | 508  | 500                          | (8)                | -1.57%       |       |
| Materials and Supplies               | 25,545   | 25,995                       | 450                | 1.76%        |       |
| Furniture, Fixtures and<br>Equipment | 7,538  | -                            | (7,538)            | -100.00%     | (C)   |
| Other Expenses                       | 789  | 825                          | 36                 | 4.56%        |       |
| <b>Total General Fund</b>            | <b>\$ 743,675</b>                                | <b>\$ 758,769</b>            | <b>\$ 15,094</b>   | <b>2.03%</b> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |              |              |            |          |       |
|-------------------------|--------------|--------------|------------|----------|-------|
| Staffing                | 2017-2018    | 2018-2019    | Difference | % Change | Notes |
| Administration          | 1.00         | 1.00         | -          | -        |       |
| Classroom Teacher       | -            | -            | -          | -        |       |
| Other Certified         | -            | -            | -          | -        |       |
| Paraprofessional        | -            | -            | -          | -        |       |
| Other Support Personnel | 9.50         | 9.50         | -          | -        |       |
| <b>Total Staff</b>      | <b>10.50</b> | <b>10.50</b> | <b>-</b>   | <b>-</b> |       |

- (A) FRS rate and Health Insurance increase in FY 2019.
- (B) One time training in FY 2018.
- (C) Equipment purchased in FY 2018, not anticipated in FY 2019.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2018-2019

### SUPERINTENDENT'S OFFICE

| BUDGET COMPARISON                    |  |                              |                    |              |       |
|--------------------------------------|--|------------------------------|--------------------|--------------|-------|
| Description                          | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change  | Notes |
| Salaries                             | \$ 312,798                                       | \$ 312,234                   | \$ (564)           | -0.18%       |       |
| Employee Benefits                    | 95,928   | 98,134                       | 2,206              | 2.30%        |       |
| Purchased Services                   |  |                              |                    |              |       |
| Including Insurance and<br>Other     | 14,448   | 14,714                       | 266                | 1.84%        |       |
| Electric, Fuel and Oil               | -  | -                            | -                  | -            |       |
| Materials and Supplies               | 10,361   | 10,771                       | 410                | 3.96%        |       |
| Furniture, Fixtures and<br>Equipment | 551  | 495                          | (56)               | -10.16%      |       |
| Other Expenses                       | 20,464   | 20,743                       | 279                | 1.36%        |       |
| <b>Total General Fund</b>            | <u>\$ 454,550</u>                                | <u>\$ 457,091</u>            | <u>\$ 2,541</u>    | <u>0.56%</u> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |             |             |            |          |       |
|-------------------------|-------------|-------------|------------|----------|-------|
| Staffing                | 2017-2018   | 2018-2019   | Difference | % Change | Notes |
| Administration          | 1.00        | 1.00        | -          | -        |       |
| Classroom Teacher       | -           | -           | -          | -        |       |
| Other Certified         | -           | -           | -          | -        |       |
| Paraprofessional        | -           | -           | -          | -        |       |
| Other Support Personnel | 1.25        | 1.25        | -          | -        |       |
| <b>Total Staff</b>      | <u>2.25</u> | <u>2.25</u> | <u>-</u>   | <u>-</u> |       |

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2018-2019

### TALENT MANAGEMENT

| BUDGET COMPARISON                    |  |                              |                    |              |       |
|--------------------------------------|--|------------------------------|--------------------|--------------|-------|
| Description                          | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change  | Notes |
| Salaries                             | \$ 1,263,675                                     | \$ 1,286,822                 | \$ 23,147          | 1.83%        |       |
| Employee Benefits                    | 328,589  | 379,795                      | 51,206             | 15.58%       | (A)   |
| Purchased Services                   |  |                              |                    |              |       |
| Including Insurance and<br>Other     | 239,829  | 272,235                      | 32,406             | 13.51%       | (B)   |
| Electric, Fuel and Oil               | -  | -                            | -                  | -            |       |
| Materials and Supplies               | 27,192   | 36,501                       | 9,309              | 34.23%       | (C)   |
| Furniture, Fixtures and<br>Equipment | -  | -                            | -                  | -            |       |
| Other Expenses                       | 512  | -                            | (512)              | -100.00%     | (D)   |
| <b>Total General Fund</b>            | <u>\$ 1,859,797</u>                              | <u>\$ 1,975,353</u>          | <u>\$ 115,556</u>  | <u>6.21%</u> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |              |              |            |          |       |
|-------------------------|--------------|--------------|------------|----------|-------|
| Staffing                | 2017-2018    | 2018-2019    | Difference | % Change | Notes |
| Administration          | 3.00         | 3.00         | -          | -        |       |
| Classroom Teacher       | -            | -            | -          | -        |       |
| Other Certified         | -            | -            | -          | -        |       |
| Paraprofessional        | -            | -            | -          | -        |       |
| Other Support Personnel | 17.94        | 17.94        | -          | -        |       |
| <b>Total Staff</b>      | <u>20.94</u> | <u>20.94</u> | <u>-</u>   | <u>-</u> |       |

- (A) FRS rate and Health Insurance increase in FY 2019.
- (B) Cost of fingerprinting increase due to number of applicants.
- (C) Badges to be purchased in bulk in FY 2019.
- (D) Temporary instructional staff at various schools.

# GENERAL FUND ALLOCATIONS

## DEPARTMENTS 2018-2019

### TECHNOLOGY

| BUDGET COMPARISON                                      |  |                              |                     |              |       |
|--|--|------------------------------|---------------------|--------------|-------|
| Description  | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance  | %<br>Change  | Notes |
| Salaries   | \$ 2,953,808                                     | \$ 3,130,350                 | \$ 176,542          | 5.98%        | (A)   |
| Employee Benefits                                      | 825,405  | 939,591                      | 114,186             | 13.83%       | (B)   |
| Purchased Services<br>Including Insurance and<br>Other | 4,774,968  | 5,071,252                    | 296,284             | 6.20%        | (C)   |
| Electric, Fuel and Oil                                 | 18,727   | 6,250                        | (12,477)            | -66.63%      | (D)   |
| Materials and Supplies                                 | 79,637   | 64,768                       | (14,869)            | -18.67%      | (E)   |
| Furniture, Fixtures and<br>Equipment                   | 10,507,034                                       | 11,367,834                   | 860,800             | 8.19%        | (F)   |
| Other Expenses   | 32,609   | 32,627                       | 18                  | 0.06%        |       |
| <b>Total General Fund</b>                              | <b>\$ 19,192,188</b>                             | <b>\$ 20,612,672</b>         | <b>\$ 1,420,484</b> | <b>7.40%</b> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |              |              |            |          |       |
|-------------------------|--------------|--------------|------------|----------|-------|
| Staffing                | 2017-2018    | 2018-2019    | Difference | % Change | Notes |
| Administration          | 5.00         | 5.00         | -          | -        |       |
| Classroom Teacher       | -            | -            | -          | -        |       |
| Other Certified         | 1.00         | 1.00         | -          | -        |       |
| Paraprofessional        | -            | -            | -          | -        |       |
| Other Support Personnel | 42.50        | 42.50        | -          | -        |       |
| <b>Total Staff</b>      | <b>48.50</b> | <b>48.50</b> | <b>-</b>   | <b>-</b> |       |

(A) & (B) Salary and benefit lapse in FY 2018 due to vacant positions and FRS rate and Health Insurance increase in FY 2019.

- (C) Capital Transfer per the Capital Plan.
- (D) Hurricane Irma related expenses in FY 2018.
- (E) Hurricane Irma related expenses in FY 2018.
- (F) Capital Transfer per the Capital Plan.

# GENERAL FUND ALLOCATIONS DEPARTMENTS 2018-2019

## TRANSPORTATION

| BUDGET COMPARISON                    |  |                              |                    |              |       |
|--------------------------------------|--|------------------------------|--------------------|--------------|-------|
| Description                          | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change  | Notes |
| Salaries                             | \$ 11,367,363                                    | \$ 11,425,142                | \$ 57,779          | 0.51%        |       |
| Employee Benefits                    | 4,886,339  | 5,092,917                    | 206,578            | 4.23%        |       |
| Purchased Services                   |  |                              |                    |              |       |
| Including Insurance and<br>Other     | 791,726  | 828,399                      | 36,673             | 4.63%        |       |
| Electric, Fuel and Oil               | 1,750,703  | 1,967,197                    | 216,494            | 12.37%       | ( A ) |
| Materials and Supplies               | 1,046,178  | 1,090,401                    | 44,223             | 4.23%        |       |
| Furniture, Fixtures and<br>Equipment | 65,718   | 66,158                       | 440                | 0.67%        |       |
| Other Expenses                       | 1,011,168  | 1,034,065                    | 22,897             | 2.26%        |       |
| <b>Total General Fund</b>            | <b>\$ 20,919,195</b>                             | <b>\$ 21,504,279</b>         | <b>\$ 585,084</b>  | <b>2.80%</b> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |               |               |             |              |       |
|-------------------------|---------------|---------------|-------------|--------------|-------|
| Staffing                | 2017-2018     | 2018-2019     | Difference  | % Change     | Notes |
| Administration          | 1.00          | 1.00          | -           | -            |       |
| Classroom Teacher       | -             | -             | -           | -            |       |
| Other Certified         | -             | -             | -           | -            |       |
| Paraprofessional        | -             | -             | -           | -            |       |
| Other Support Personnel | 429.00        | 431.00        | 2.00        | 0.47%        | ( B ) |
| <b>Total Staff</b>      | <b>430.00</b> | <b>432.00</b> | <b>2.00</b> | <b>0.47%</b> |       |

( A ) Uncertainty of fuel prices in FY 2019.

( B ) New positions in FY 2019.



# GENERAL FUND ALLOCATIONS DEPARTMENTS 2018-2019

## UTILITIES/COMM/OTHER COUNTY-WIDE EXPENSES

| BUDGET COMPARISON                                      |  |                              |                    |               |       |
|--|--|------------------------------|--------------------|---------------|-------|
| Description  | 2017-2018<br>Expenditures<br>and<br>Encumbrances | 2018-2019<br>Final<br>Budget | Budget<br>Variance | %<br>Change   | Notes |
| Salaries   | \$ 40,470  | \$ 41,991                    | \$ 1,521           | 3.76%         |       |
| Employee Benefits                                      | 32,287   | 46,472                       | 14,185             | 43.93%        | ( A ) |
| Purchased Services<br>Including Insurance and<br>Other | 1,787,264  | 2,266,118                    | 478,854            | 26.79%        | ( B ) |
| Electric, Fuel and Oil                                 | 401,967  | 402,552                      | 585                | 0.15%         |       |
| Materials and Supplies                                 | 9,572  | -                            | (9,572)            | -100.00%      | ( C ) |
| Furniture, Fixtures and<br>Equipment                   | 43   | -                            | (43)               | -100.00%      |       |
| Other Expenses   | -  | -                            | -                  | -             |       |
| <b>Total General Fund</b>                              | <b>\$ 2,271,603</b>                              | <b>\$ 2,757,133</b>          | <b>\$ 485,530</b>  | <b>21.37%</b> |       |

Budgets are rounded to whole dollars for presentation purposes.

| COST CENTER STAFF DATA  |             |             |            |          |       |
|-------------------------|-------------|-------------|------------|----------|-------|
| Staffing                | 2017-2018   | 2018-2019   | Difference | % Change | Notes |
| Administration          | -           | -           | -          | -        |       |
| Classroom Teacher       | -           | -           | -          | -        |       |
| Other Certified         | -           | -           | -          | -        |       |
| Paraprofessional        | -           | -           | -          | -        |       |
| Other Support Personnel | 1.10        | 1.10        | -          | -        |       |
| <b>Total Staff</b>      | <b>1.10</b> | <b>1.10</b> | <b>-</b>   | <b>-</b> |       |

- ( A ) Cyclical unemployment costs, FRS rate and Health Insurance increase in FY 2019.
- ( B ) Custodial contract increase and other districtwide allocations to be distributed during FY 2019.
- ( C ) Hurricane Irma related expenses in FY 2018.