



# General Fund Budgeting

Board Workshop Meeting

April 22, 2014

# FY 15 General Fund Budget

## LAST MEETING RECAP

- Board requested staff to provide information on the following items:
  - Number of administrators compared to the number of instruction/student ratio
  - Explore webinar instruction
  - Compare savings of 1 mile vs 2 mile secondary ridership
  - Superintendent and Chairman to generate a list of items to present to CCEF for possible funding

# FY 15 General Fund Budget

- Administrator to Instruction Ratio

- FY 2014 Staffing

- CHS 1:23.75

- IMS 1:22.67

- LHS 1:26.5

- LMS 1:16.33

- CRHS 1:20.25

- CRMS 1:18

- CSMS 1:18

# FY 15 General Fund Budget

- Administrator to Instruction Ratio

- FY 2014 Staffing

- CRE 1:28.5

- RCE 1:24

- CSE 1:26.5

- HOM 1:14.5

- FRE 1:27.5

- CRPS 1:24

- HER 1:26

- LPS 1:28

- IPS 1:24.5

- FCE 1:15.5

- PGE 1:27.5



# FY 15 General Fund Budget

- Administrator to Student Ratio
  - FY 2014 Staffing & 2014 FTE Forecast
- |               |              |
|---------------|--------------|
| • CRE 1:393   | RCE 1:309.5  |
| • CSE 1:354.5 | HOM 1:163.5  |
| • FRE 1:355.5 | CRPS 1:295.5 |
| • HER 1:345   | LPS 1:376    |
| • IPS 1:337.5 | FCE 1:191.5  |
| • PGE 1:383   |              |

# 1 Mile & 2 Mile Student Impact by School

SCHOOL	TOTAL < 2 MILES	TOTAL < 1 MILE	TOTAL 1-2 MILES	TOTAL TRANSPORTED
CHS	86	8	78	932
IMS	65	1	64	833
CSMS	45	10	35	632
CRHS	34	12	23	828
CRMS	42	10	32	636
LMS	0	0	0	577
LHS	0	0	0	1011 *note many out of zone IB/ART Academy
AES	0	0	0	89
REN	0	0	0	82
CREST	0	0	0	121

# FY 15 General Fund Budget

## Transportation Cost

1 mile vs 2 mile ridership at secondary

2 mile ridership- \$100,000

1 mile ridership- \$ 25,000



# FY 15 General Fund Budget

## Explore Webinar Instruction

Pros:

Cons:

# FY 15 General Fund Budget

- Funding Request to CCEF for Programs

● Regional & State Science Fair	\$ 8,244
● Math Field Day	\$ 4,732
● Gizmos	\$ 8,626
● AVID	\$50,000
● River Project	\$10,000
● Academic Team	\$ 5,780
● Swim Program	\$25,500
● Special Olympics	\$ 2,165
● Teacher Welcome Back Event	\$15,000
● Volunteer Celebration	\$ 200
● Gifted	\$13,600
● Art Festival	\$ 1,200

# FY 15 Budget Planning

- FTE Forecast Revision
  - Initial UFTE forecast 14,173
  - Revised UFTE forecast 14,425
  
  - Initial WFTE forecast 15,221.38
  - Revised WFTE forecast 15,330.58
  
  - Increase in WFTE of 109.20
  - Potential Impact on BSA: \$400,000

# FY 15 Budget Planning

- Staffing Changes at Elementary due to FTE
  - CRE down 2.5 Instructional Units
  - LPS down .5 Instructional Unit
  - IPS, CRP & PGE down 1 each Instructional Unit
  - HOM gained 1 Instructional Unit
- FRE, HER & IPS each lost a clerical unit to bring them in line with the rest of Elementary Schools with staff
- Savings \$ 280,000

# FY 15 Budget Planning

- Staffing Changes at Middle School due to FTE
  - CSMS gained 2 Instructional Units
  - IMS down 2 Instructional Unit & 1 TOSA/SS
  - CRMS down 1 Instructional Unit
  
- Savings \$ 81,000

# FY 15 Budget Planning

- Staffing Changes at High School due to FTE
- High School
  - LHS down 13 Instructional Units & 1 Clerical
  - CHS down 4 Instructional Units
  - CRHS down 1 Instructional Unit
- Savings \$752,000

# FY 15 Budget Planning

- Proposed changes to the Custodial Staffing Changes due to increasing square footage allocation to 25,000
- District
  - Reduce by 1 custodian
- Elementary
  - LPS, CRE & FRE reduce by 1 Custodian each
- Middle School
  - IMS, CSMS & CRMS reduce by 1 Custodian each
- High School
  - LHS reduce by 2 custodians

Savings with the proposed changes \$ 200,000

# FY 15 Budget Planning

## Issues with current budget planning

Need to overcome prior year deficit of approximately \$1.6MM (estimated)

FRS increase of approximately \$375k

Contractual obligated increase (instructional cross over and steps) approximately \$600k

Need to assume funding for Programmer /Analyst due to RTTT funding ending \$ 58,000

Dual enrollment allocation increasing by \$46,000 and textbooks by \$15,000



# FY 15 Budget Planning

Issues with current budget planning continued

Plato funding of \$65,000 previously funded through Rural Grant

Transportation operations increasing due to cost of tires and parts by \$200,000

White fleet due to aging fleet, increase in cost of parts and repairs by \$30,000

Flood Insurance Increase of \$23,000

Continued declining enrollment

Need to increase fund balance

# FY 15 Budget Planning

## Review of Small Schools and Renaissance

Current review of the two small elementary schools indicate Issues with rezoning, use of portables and the impact of multiple Schools.

Renaissance has the potential to contract out to a private vendor to Provide alternative education services.

# FY 15 Budget Planning

Current proposed budget for FY 2015

Revenue: \$116,153,214      assumes additional revenue from  
increased FTE

Expenses \$117,246,232

Net (\$1,093,018)



# Capital Fund Budgeting

Board Workshop Meeting

April 22, 2014



**Citrus County School District  
Summary of Five Year Work Plan**

		<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>
School Taxable Value		8,974,300,000	9,390,200,000	9,855,400,000	10,407,000,000	11,039,300,000
<b>Revenue</b>						
Capital Outlay Millage	1.500	12,922,992	13,521,888	14,191,776	14,986,080	15,896,592
	0.250	0	0	0	0	0
Total Capital Outlay Millage		12,922,992	13,521,888	14,191,776	14,986,080	15,896,592
Interest Income		125,000	100,000	100,000	100,000	100,000
PECO		0	22,995	72,064	172,744	0
Impact Fees		0	0	320,000	0	0
CO&DS		103,767	103,767	103,767	103,767	103,767
County Utility Funding Reimbursement		165,317	165,317			
		13,317,076	13,913,967	14,787,607	15,362,591	16,100,359
Fund Balance		30,930,627	15,870,646	10,138,240	5,561,785	3,338,628
<b>Total Revenues &amp; Fund Balance</b>		<b>44,247,703</b>	<b>29,784,613</b>	<b>24,925,847</b>	<b>20,924,376</b>	<b>19,438,987</b>
<b>Appropriations</b>						
Bond Payment		2,995,350	2,624,829	2,624,829	2,624,829	2,624,829
Property Insurance		1,451,470	1,450,000	1,450,000	1,450,000	1,450,000
Transportation		690,000	700,000	700,000	700,000	700,000
Planning & Growth		25,000	25,000	320,000	25,000	25,000
Technology		1,907,801	3,316,725	3,918,475	3,452,500	
Enterprise Software		290,000	290,000	290,000	290,000	290,000
Vocational Equipment		100,000	100,000	100,000	100,000	100,000
Classroom Furniture		100,000	100,000	100,000	100,000	100,000
Food Service Equipment		200,000	200,000	200,000	200,000	200,000
Phone Lease		183,839	183,839	14,796	0	0
Copier Lease		152,317	152,317	152,317	152,317	152,317
Dell Lease		693,574	0	0	0	0
Portables Lease		41,000	23,000	23,000	23,000	23,000
Life Safety		270,100	300,000	300,000	300,000	300,000
Maintenance		6,298,226	4,500,000	4,000,000	4,000,000	3,500,000
Facilities & Construction		10,293,380	3,180,663	2,720,645	1,768,102	2,478,324
Salaries (FAC, PGM, Maintenance, etc)		2,685,000	2,500,000	2,450,000	2,400,000	2,350,000
Total Appropriations		28,377,057	19,646,373	19,364,062	17,585,748	14,293,470
<b>Ending Fund Balance</b>		<b>15,870,646</b>	<b>10,138,240</b>	<b>5,561,785</b>	<b>3,338,628</b>	<b>5,145,517</b>



# FY 15 Budget Planning

• DSC HVAC	81,645
• FCE STP	449,949
• CSM HVAC	2,650,621
• PGE & IPS Kitchen	131,871
• PGE Re-roof	975,662
• WTI Intercom	193,800
• CHS Brick repair Bldg 4&6	178,500
• LMS Electrical upgrade	241,867
• CSES Sewer Connection	67,198



# FY 15 Budget Planning

● CRHS Gym remodel	465,921
● FRE Chiller replacement	15,001
● LMS Intercom upgrade	127,500
● DSC Bldg 4 Fire Alarm	39,474
● Crest & CRMS HVAC upgrade	418,200
● LHS Electrical upgrade	408,000
● CSMS Reroofing	2,782,500
● IMS Kitchen remodel	393,051
● Consultant services	150,000
● Contingency	<u>522,620</u>
Total	<u>10,289,103</u>



# FY 15 Budget Planning

- Projected FAC budget for FY 2016

Consultant Services	\$25,000
Lecanto High School Intercom Upgrade	\$190,000
Homosassa Elementary School Fire Alarm Upgrade	\$133,300
CREST HVAC Upgrade	\$500,000
Citrus High School & Withlacoochee Tech Inst Reroofing	\$1,657,000
Inverness Primary School Kitchen Ren and Remodel	\$275,000
Contingency (Bid)	\$278,030
Contingency (Construction Cost Index)	<u>\$122,333</u>
TOTAL	\$3,180,663





# FY 15 Budget Planning

- Projected FAC budget for FY 2017

Consultant Services	\$25,000
Homosassa Elementary School Intercom Upgrade	\$100,000
Inverness Primary School Fire Alarm Upgrade	\$260,000
Lecanto High School HVAC Upgrade	\$600,000
Citrus Springs Elementary School Reroofing	\$1,188,615
Hernando Elementary School Kitchen Ren and Remodel	\$157,500
Contingency (Bid)	\$233,112
Contingency (Construction Cost Index)	\$156,418
<b>TOTAL</b>	<b>\$2,720,645</b>



# FY 15 Budget Planning

- Projected FAC budget for FY 2018

Consultant Services	\$25,000
Floral City Elementary School Intercom Upgrade	\$100,000
Lecanto Middle School Fire Alarm Upgrade	\$273,050
Lecanto Primary School HVAC Upgrade Phase I	\$550,000
Inverness Primary School Reroofing	\$380,000
Floral City Elementary Kitchen Ren and Remodel	\$157,500
Contingency (Bid)	\$148,555
Contingency (Construction Cost Index)	<u>\$133,997</u>
TOTAL	\$1,768,102



# FY 15 Budget Planning

- Projected FAC budget for FY 2019

Consultant Services	\$25,000
Citrus Springs Elementary School Intercom Upgrade Lecanto Middle School	\$125,000
Reroofing Lecanto Primary School Fire Alarm Upgrade	\$1,065,630
Lecanto Primary School HVAC Upgrade Phase II	\$217,651
Crystal River Middle School Kitchen Ren and Remodel	\$450,000
Contingency (Bid)	\$157,500
Contingency (Construction Cost Index)	\$204,078
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TOTAL	\$233,465
	\$2,478,324