

CMS FY2018-2019 (BOCC Adopted vs. BOE Adopted Comparison)

	BOCC Adopted 06/19/2018	BOE Adopted 08/14/2018	\$ Change	Var %	Ref. Note
5000 Instructional Services					
5100 Regular Instructional	\$ 168,073,120	\$ 166,462,408	\$ (1,610,712)	-1.0%	
5200 Special Populations	15,932,502	16,485,239	552,737	3.5%	
5300 Alternative Programs	12,561,305	12,605,777	44,472	0.4%	
5400 School Leadership Services	25,811,281	26,189,725	378,444	1.5%	
5500 Co-Curricular	5,237,686	5,347,639	109,953	2.1%	
5800 School-Based Support	20,727,410	19,532,155	(1,195,255)	-5.8%	
Subtotal Instructional Services	\$ 248,343,304	\$ 246,622,943	\$ (1,720,361)	-0.7%	
			-		
6000 System-Wide Support Services					
6100 Support and Development	\$ 7,194,050	\$ 9,008,485	\$ 1,814,435	25.2%	A
6200 Special Population Support and Development	1,677,209	2,365,613	688,404	41.0%	B
6300 Alternative Programs Support and Development	1,453,402	2,140,135	686,733	47.3%	C
6400 Technology Support	13,409,260	11,981,936	(1,427,324)	-10.6%	A
6500 Operational Support	92,190,384	92,381,818	191,434	0.2%	
6600 Financial and Human Resource Services	19,980,142	19,861,333	(118,809)	-0.6%	
6700 Accountability	4,267,416	4,711,741	444,325	10.4%	D
6800 System-wide Pupil Support	4,155,926	3,876,604	(279,322)	-6.7%	
6900 Policy, Leadership and Public Relations	14,173,399	12,891,812	(1,281,587)	-9.0%	
Subtotal System-Wide Support Services	\$ 158,501,188	\$ 159,219,477	\$ 718,289	0.5%	
			-		
7000 Ancillary Services					
7100 Community Services	\$ -		\$ -	0.0%	
7200 Nutrition Services	-	43,077	43,077	100.0%	E
Subtotal Ancillary Services	\$ -	\$ 43,077	\$ 43,077	100.0%	
			-		
8000 Non-Programmed Charges					
8100 Payments to Charter Schools	\$ 53,020,120	\$ 53,979,115	\$ 958,995	1.8%	
8300 Debt Service	-		-		
Subtotal Non-Programmed Charges	\$ 53,020,120	\$ 53,979,115	\$ 958,995	1.8%	
			-		
TOTAL OPERATING EXPENDITURES	\$ 459,864,612	\$ 459,864,612	\$ -	0.0%	
			-		
9000 Capital Outlay					
9100 Category I Projects	\$ 4,009,616	\$ 22,009,616	\$ 18,000,000	448.9%	F
9200 Category II Projects	950,384	950,384	-	0.0%	
9300 Category III Projects	-		-		
TOTAL CAPITAL OUTLAY	\$ 4,960,000	\$ 22,960,000	\$ 18,000,000	362.9%	F

Note: As footnoted on the CMS allocation schedule approved by the Board of County Commissioners as part of the adoption of the FY2019 Budget, the column labeled BOCC Adopted 6/19/2018 was a temporary allocation with the understanding that CMS would provide the final allocation by purpose/function code when the Board of Education approved their FY2018-19 Budget.

Ref.	Variance Explanation
A	In order to maximize the use of all funding sources, central office positions were redirected between state and local funding depending on employee pay rate and longevity eligibility. In addition, the central office reorganization required a change in purpose code for personalized learning staff from technology (6400) to district support and development (6100) to align with job responsibilities. The change also reflects the increase for salaries and benefits costs since the proposed budget.*
B	In order to maximize the use of all funding sources, central office positions were redirected between state and local funding depending on employee pay rate and longevity eligibility. The AVID initiative was restored via budget redirects/reductions in existing budget. The change also reflects the increase for salaries and benefits costs since the proposed budget.*
C	In order to maximize the use of all funding sources, central office positions were redirected between state and local funding depending on employee pay rate and longevity eligibility. In addition, the Office of School Performance staff were moved to Student Support Services as part of the central office reorganization. This move required a change in purpose code to align with new job responsibilities. The change also reflects the increase for salaries and benefits costs since the proposed budget.*
D	The student records and planning and student placement departments were separated requiring a change in purpose code from system-wide pupil support (6800) to accountability (6700). The change also reflects the increase for salaries and benefits costs since the proposed budget.**
E	In order to maximize the use of all funding sources, central office positions were redirected between state and local funding depending on employee pay rate and longevity eligibility.
F	Adjustment reflects the increase of \$18 million in capital funding.

* The changes in salary and benefit rate increases since the proposed budget were as follows: (1) school administration increases were proposed at 3% for principals and assistant principals - the state mandated increase was 6.9% for principals and an average 8.8% for assistant principals; (2) non-certified staff salary increase was proposed at 3% but the state approved 2%; funds were redirected to provide a 3% increase for all non-certified staff; (3) the retirement rate was proposed at 18.44%, the adopted retirement rate was 18.86%.

** The BOCC approved an operating budget appropriation for CMS of \$428,864,612 which was \$8.7M less than requested. Since that time, CMS identified reductions/redirections to reinstate some of the proposed new initiatives as well as to cover the change in the state mandated salary and benefit rate increases as planned for in the proposed budget. There was also a central office reorganization that required changes in purpose codes to align with new job responsibilities and a reduction from nine learning communities to six. In addition, in order to maximize the use of all funding sources, central office positions were redirected between state and local funding depending on employee pay rate and longevity eligibility.