

**Schedule XIV
Variance from Long Range Financial Outlook**

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Article III, Section 19(a)3, Florida Constitution, requires each agency Legislative Budget Request to be based upon and reflect the long range financial outlook adopted by the Joint Legislative Budget Commission or to explain any variance from the outlook.

1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2015 contain revenue or expenditure estimates related to your agency?

Yes No

2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2015-16 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

Financial Outlook Budget Driver	Issue (Revenue or Budget Driver)	R/B*	FY 2016-17 Estimate/Request Amount		
			Long Range Financial Outlook	Legislative Budget Request	
#1	a	Maintain Current Budget - FEFP	B	0.0	0.0
#2	b	Workload and Enrollment - FEFP - Critical Needs	B	530.1	162.0
#3	c	Adjustment to Offset Tax Roll Changes - FEFP	B	(428.1)	(425.9)
	d	Debt Service - Fixed Capital Outlay	B	0.0	(43.3)
	e	Maintenance and Repair - Fixed Capital Outlay	B	0.0	248.0
#4	f	Workload and Enrollment - VPK	B	1.3	1.3
#5	g	Workload and Enrollment - Bright Futures and CSDDV	B	(15.3)	(15.7)
#6	h	EETF Adjustment	B	0.0	0.0
	i	Maintain Current Budget - Other K-12	B	0.0	5.6
#20	j	Workload and Enrollment - FEFP - Other High Priority Needs	B	126.1	313.9
#21	k	Workload and Enrollment - Other Pre K-12 Programs	B	22.0	12.0
	l	Maintain Current Budget - Other Education	B	0.0	0.9
	m	Maintain Current Budget - VPK	B	0.0	13.1
	n	Workload - Workforce	B	0.0	1.5
#22	o	Workload - Florida Colleges	B	43.2	16.9
#23	p	Workload - State Universities	B	182.9	164.4
#24	q	Workload - Other Higher Education Programs	B	24.6	0.0
#25	r	Anticipated New Space Costs for Colleges & Universities	B	8.9	5.4
		Tier 1 & 2 - Subtotal Critical and High Priority Needs		495.7	460.2
	s	Other Education Workload Issues	B	0.0	8.1
	t	Other Education Fixed Capital Outlay	B	0.0	284.2
	u	New Initiatives/Programs/Enhancements - Pre K-12 Programs	B	0.0	2.0
	v	New Initiatives/Programs/Enhancements - Workforce	B	0.0	20.0
	w	New Initiatives/Programs/Enhancements - Other Education	B	0.0	34.9
	x	New Initiatives/Programs/Enhancements - School Readiness	B	0.0	25.0
		Tier 3 - New and Enhancements		0.0	374.2
	y	University Tuition Authority	N/A	0.0	28.2
		Tier 4 - Tuition Authority		0.0	28.2
				495.7	862.6
	z	General Revenue	R	31,519.8	15,319.9
	ab	Educational Enhancement Trust Fund	R	1,791.2	1,709.9
	ac	State School Trust Fund	R	210.5	137.2

3) If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue estimates (from your Schedule I) or budget drivers, please explain the variance(s) below.

The Legislative Budget Request is based on the independent judgement of the State Board of Education, the Board of Governors, and the Office of Early Learning in identifying the needs for education. See chart below which reconciles the variance between the Long Range Financial Outlook and the Department of Education's Legislative Budget Request.

	LBR (Under)/Over Outlook
Tier 1 & 2 Variance	(35.5)
Tier 1 FEFP items (a, b, c) Long-Range Financial Outlook used a 3 year appropriation average and item (j) a 4 year appropriation average was used	(178.1)
Additional Tier 1 Needs (d, e)	204.7
Non-recurring was not restored/one-time need (g)	(0.4)
Restoration of non-recurring issues (i)	5.6
Long-Range Financial Outlook includes a 4 year average increase (k)	(10.0)
LBR includes restoration of non-recurring programs (l, m)	14.0
Workforce sector not addressed in Long-Range Financial Outlook (n)	1.5
Long-Range Financial Outlook includes a 3 year average increase (o, p, q, r)	(72.9)
All Tier 1 and 2 Variances accounted for	(35.5)
Revenue variance for ab is due to LBR including 4.5% reserve	(81.3)
Revenue variance for ac is due to a more recent estimating conference	(73.3)