

TENTATIVE BUDGET AND MILLAGE FOR ADVERTISING



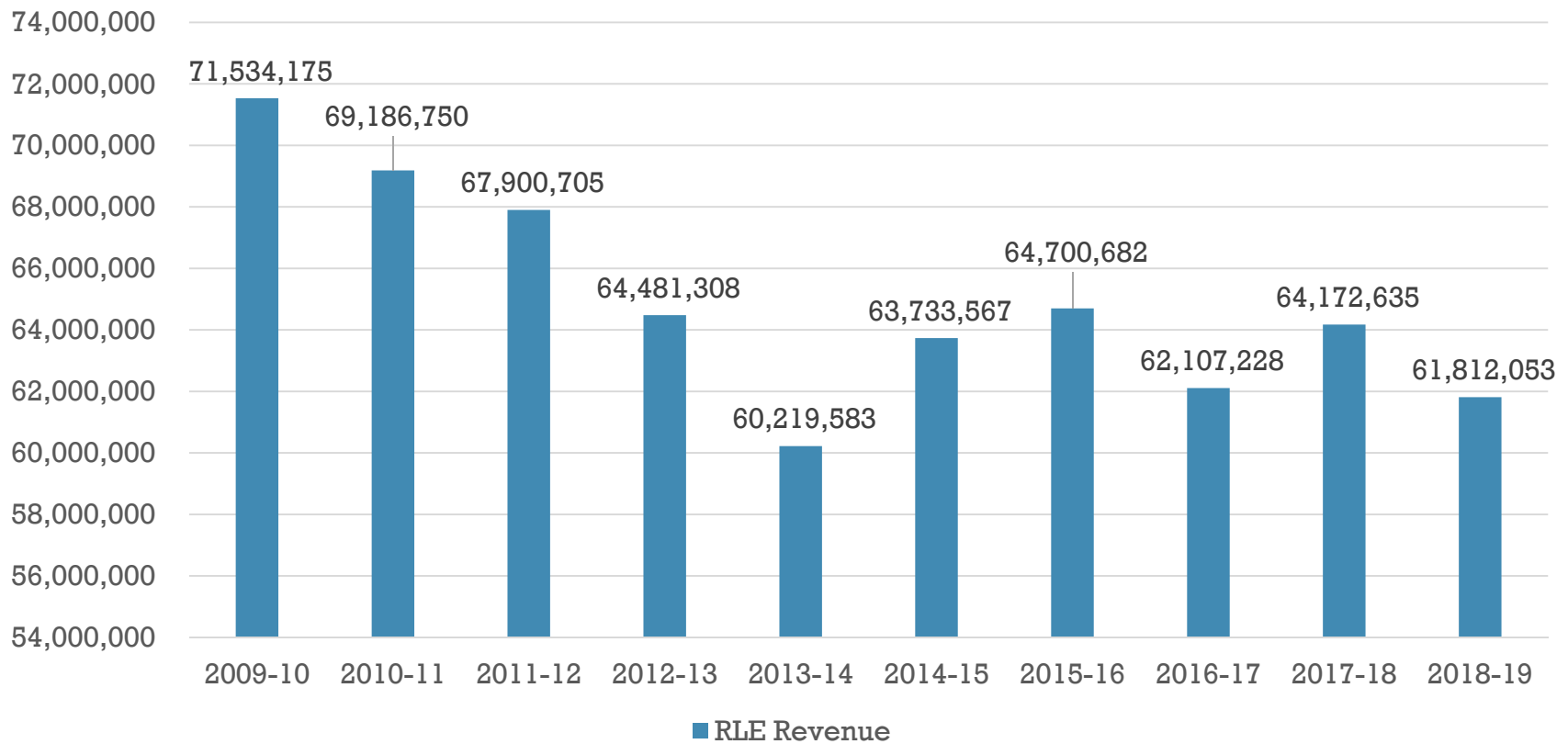
July 24, 2018

GENERAL FUND REVENUES

DESCRIPTION	APPROVED 2017-2018 BUDGET	PROPOSED 2018-2019 BUDGET	2018-2019 OVER(UNDER) 2017-2018
ROTC	190,000	190,000	-
MEDICAID	1,000,000	1,000,000	-
FEFP	96,429,848	106,319,932	9,890,084
WORKFORCE DEVELOPMENT	439,145	493,947	54,802
CO&DS WITHHELD	15,943	15,943	-
STATE LICENSE TAX	100,000	100,000	-
CLASS SIZE REDUCTION	30,413,839	30,903,724	489,885
SCHOOL RECOGNITION/LOTTERY	1,409,465	1,384,730	(24,735)
VOLUNTARY PRE-K PROGRAM	910,000	910,000	-
MISC. STATE	200,000	200,000	-
CHARTER SCHOOL CAPITAL	750,000	750,000	-
TAXES RLE	64,172,635	61,812,053	(2,360,582)
TAXES 1 MILL	14,684,814	15,530,666	845,852
TAXES DISCRETIONARY	10,984,240	11,616,939	632,699
TAX REDEMPTION	100,000	150,000	50,000
INTEREST	300,000	600,000	300,000
SCHOOL AGE CHILD CARE FEES	4,053,659	4,048,678	(4,981)
MISC LOCAL	250,000	250,000	-
BUS FEES	100,000	100,000	-
TRANS. SCHOOL ACTIVITIES	250,000	250,000	-
FEDERAL INDIRECT COSTS	1,020,000	1,300,000	280,000
REFUND PRIOR YEAR EXP	170,000	170,000	-
FOOD SERVICE INDIRECT COSTS	420,000	420,000	-
TRANSFERS FROM CAPITAL	5,500,000	5,000,000	(500,000)
	\$ 233,863,588	\$ 243,516,612	\$ 9,653,024

HISTORICAL RLE REVENUE

RLE Revenue



REQUIRED LOCAL EFFORT

<u>Fiscal Year</u>	<u>Actual RLE Millage</u>	<u>Actual RLE Revenue</u>	<u>RLE Revenue @ 5.162 Mills</u>	<u>Additional Revenue @ 5.162 Mills</u>
2014-15	5.162			
2015-16	5.094	64,700,682	65,628,791	928,109
2016-17	4.688	62,107,228	68,606,358	6,499,130
2017-18	4.377	64,172,635	75,803,007	11,630,372
2018-19	4.016	61,812,053	80,169,300	18,357,247
				37,414,859

LOWEST 300 SCHOOLS

School	Additional Teacher Units
Alachua	1.0
Terwilliger	1.0
Shell	1.0
Idylwild	1.0
Lake Forest	1.0
Rawlings	1.0
Metcalfe	1.0
Total	7.0

School	Estimated cost of Additional Hour of Instruction*
Alachua	\$194,383
Terwilliger	303,385
Shell	182,700
Idylwild	390,567
Lake Forest	170,240
Rawlings	175,050
Metcalfe	155,930
Total	\$1,572,255

* Excludes Transportation

STAFFING REVISIONS

Position	Location	FTE
Instructional Units	Low 300 Elementary	7.0
Teacher on Special Assignment	Equity Office	1.0
Teacher	eSchool	1.0
Bus Attendants	Transportation	4.0
Zone Technicians (1 Mill)	Instructional Technology	2.0
	Total	15.00

GENERAL FUND STAFFING SUMMARY

	2017-18 <u>Budgeted</u>	2018-19 <u>Proposed</u>	Increase <u>(Decrease)</u>
Instructional	1,891.47	1,910.56	19.09
Educational Support	1,164.42	1,183.62	19.20
Professional & Technical	133.35	139.35	6.00
Administrative	145.58	150.58	5.00 *
Board & Superintendent	6.00	6.00	
Total	<u>3,340.82</u>	<u>3,390.11</u>	<u>49.29</u>

* Pending approval of transportation job descriptions.

GENERAL FUND APPROPRIATIONS

Description	2017-2018 Approved Budget	2018-2019 Proposed Budget	2018-2019 Over (Under) 2017-2018	Percentage of Budget	Percentage Change
Salaries	136,122,814	143,234,670	7,111,856	59%	5.22%
Employee Benefits	42,382,575	44,843,282	2,460,707	19%	5.81%
Purchased Services	27,619,359	29,967,997	2,348,639	12%	8.50%
Energy Service	9,262,744	8,621,022	(641,722)	4%	-6.93%
Materials and Supplies	8,192,238	8,030,165	(162,073)	3%	-1.98%
Capital Outlay	4,964,666	4,903,956	(60,710)	2%	-1.22%
Other Expenses	2,618,581	2,569,860	(48,721)	1%	-1.86%
Total Appropriations	231,162,977	242,170,952	11,007,975		4.76%

TRUTH IN MILLAGE TIMELINES

- Tuesday July 24, 2018 - Approval of the Millage and Budget for Advertising.
- Saturday July 28, 2018 - Budget Advertisement runs in the Gainesville Sun.
- Tuesday July 31, 2018 – Public Hearing to Approve the Tentative Millage and Budget.
- Tuesday September 4, 2018 - Public Hearing to Approve the Final Millage and Budget.

TAXABLE VALUE OF PROPERTY

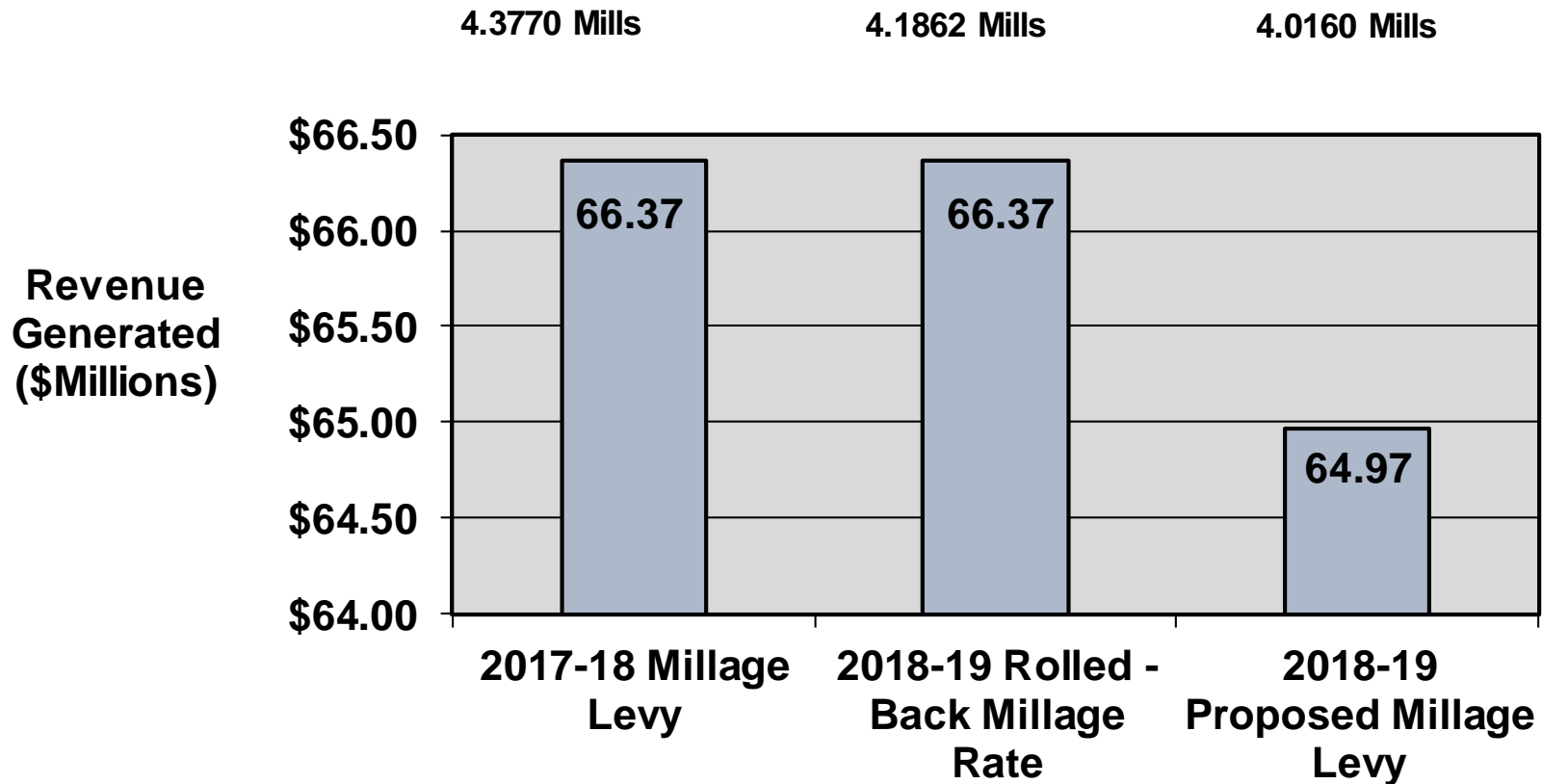
2018 Gross Taxable Value	\$	16,177,777,569
2017 Gross Taxable Value		<u>15,296,680,670</u>
Change in Taxable Value	\$	<u><u>881,096,899</u></u>
Percent Increase		5.76%

ROLLED-BACK MILLAGE RATE

Rolled-Back Millage is a Computed Millage Rate That When Applied to the New Tax Roll Generates the Same Tax Revenue as the Prior Year.

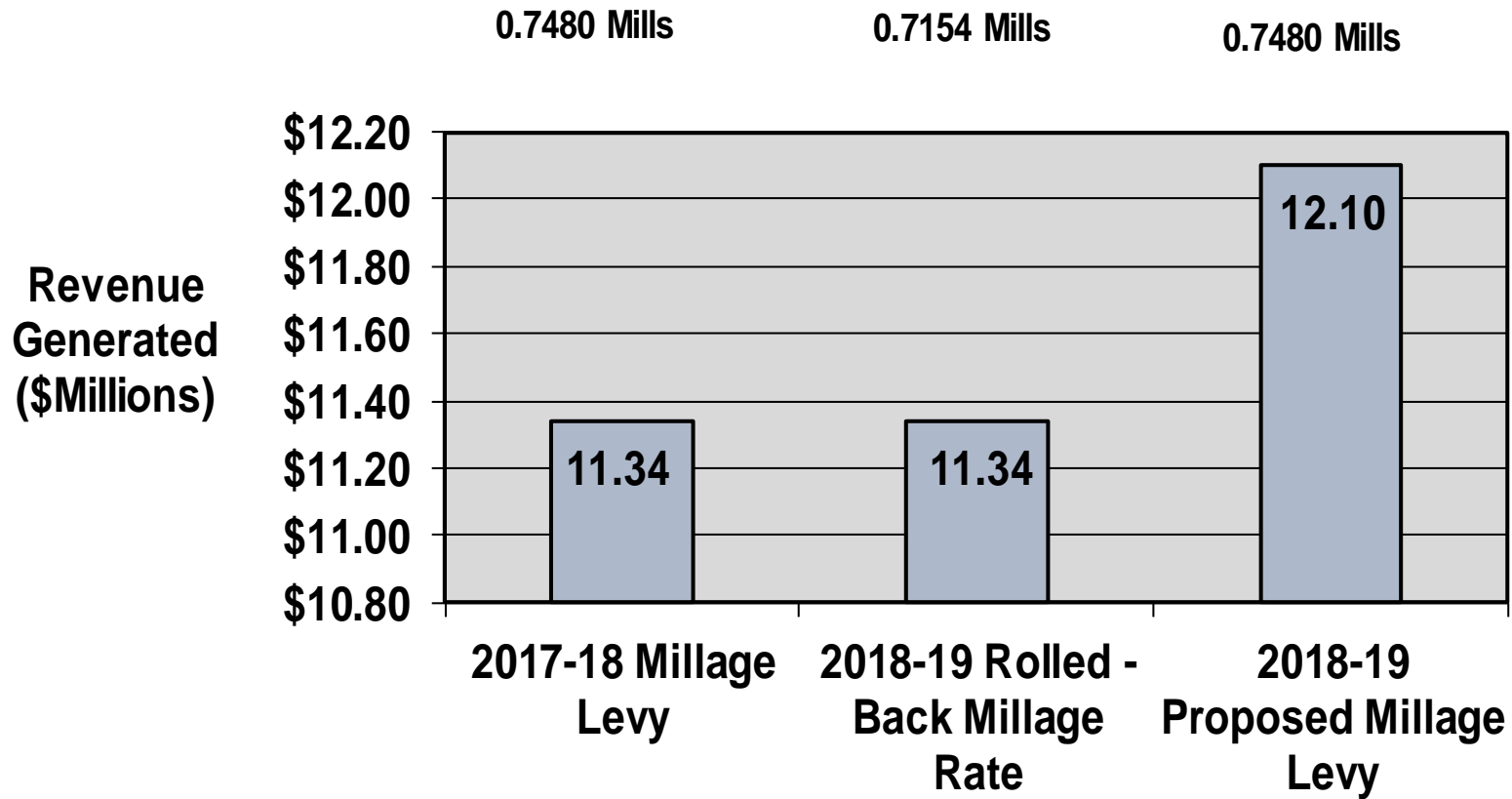
ROLLED-BACK RATES

Required Local Effort (RLE)



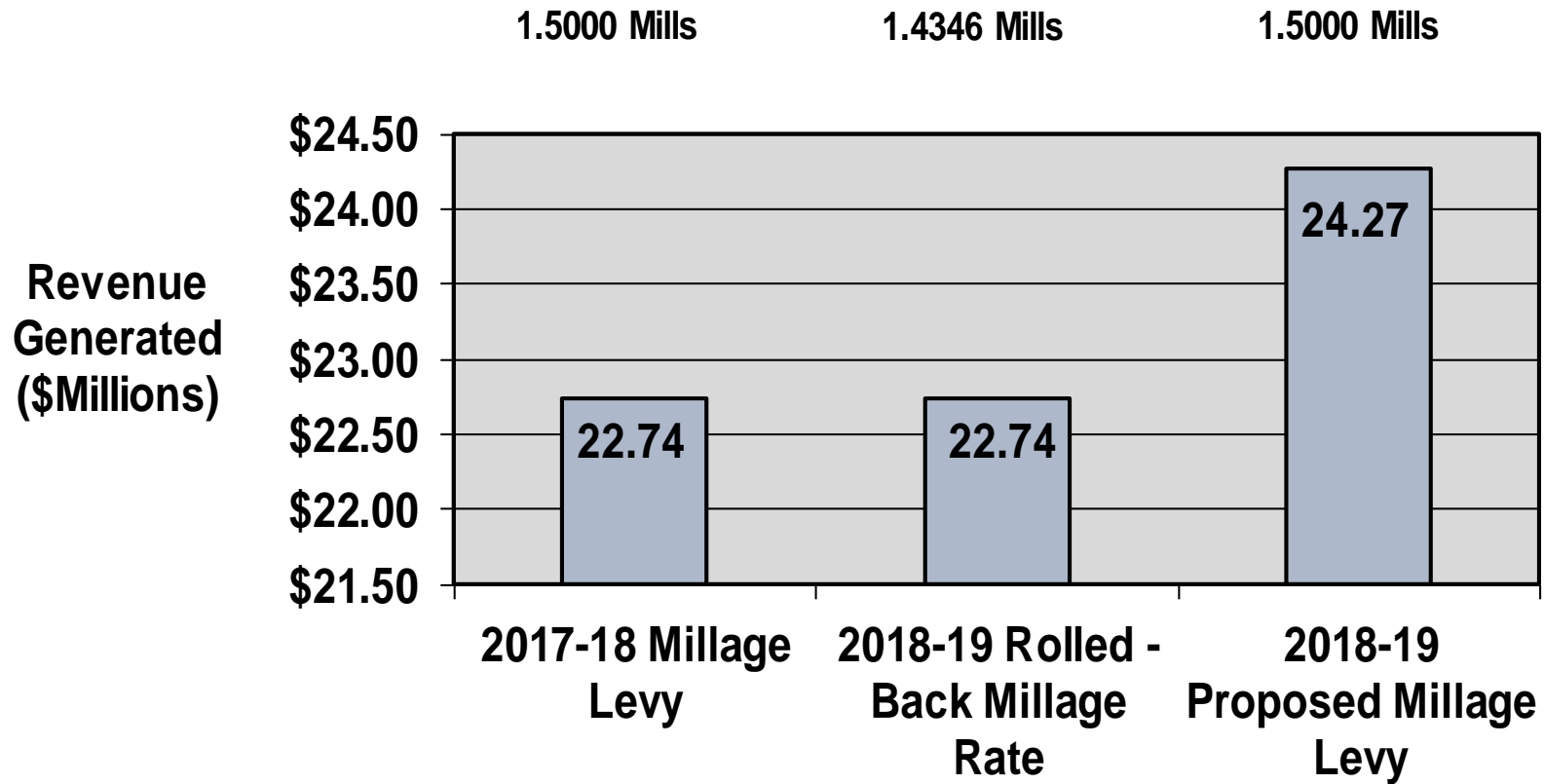
ROLLED-BACK RATES

Discretionary Operating



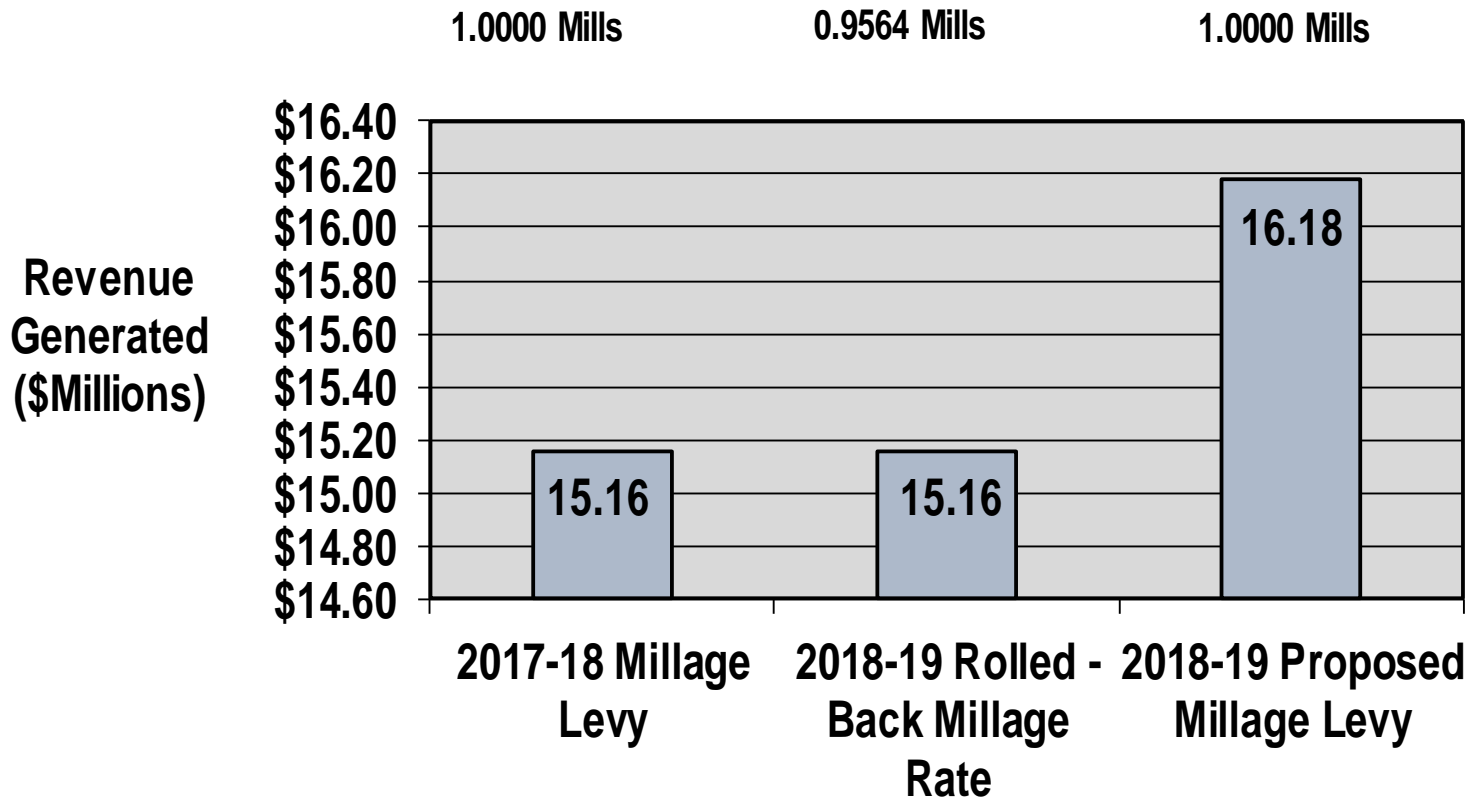
ROLLED-BACK RATES

Capital Outlay



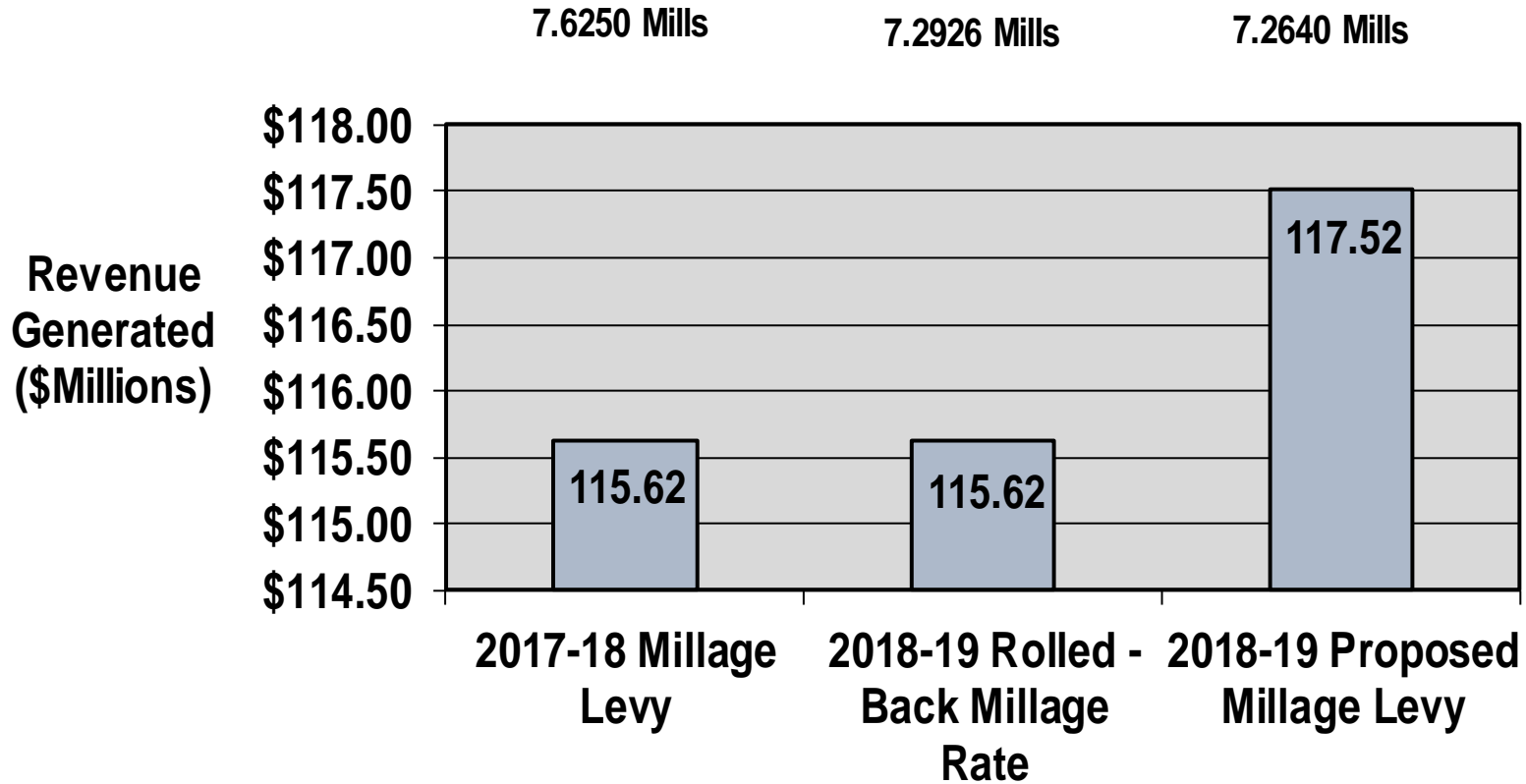
ROLLED-BACK RATES

Voter Approved Operating



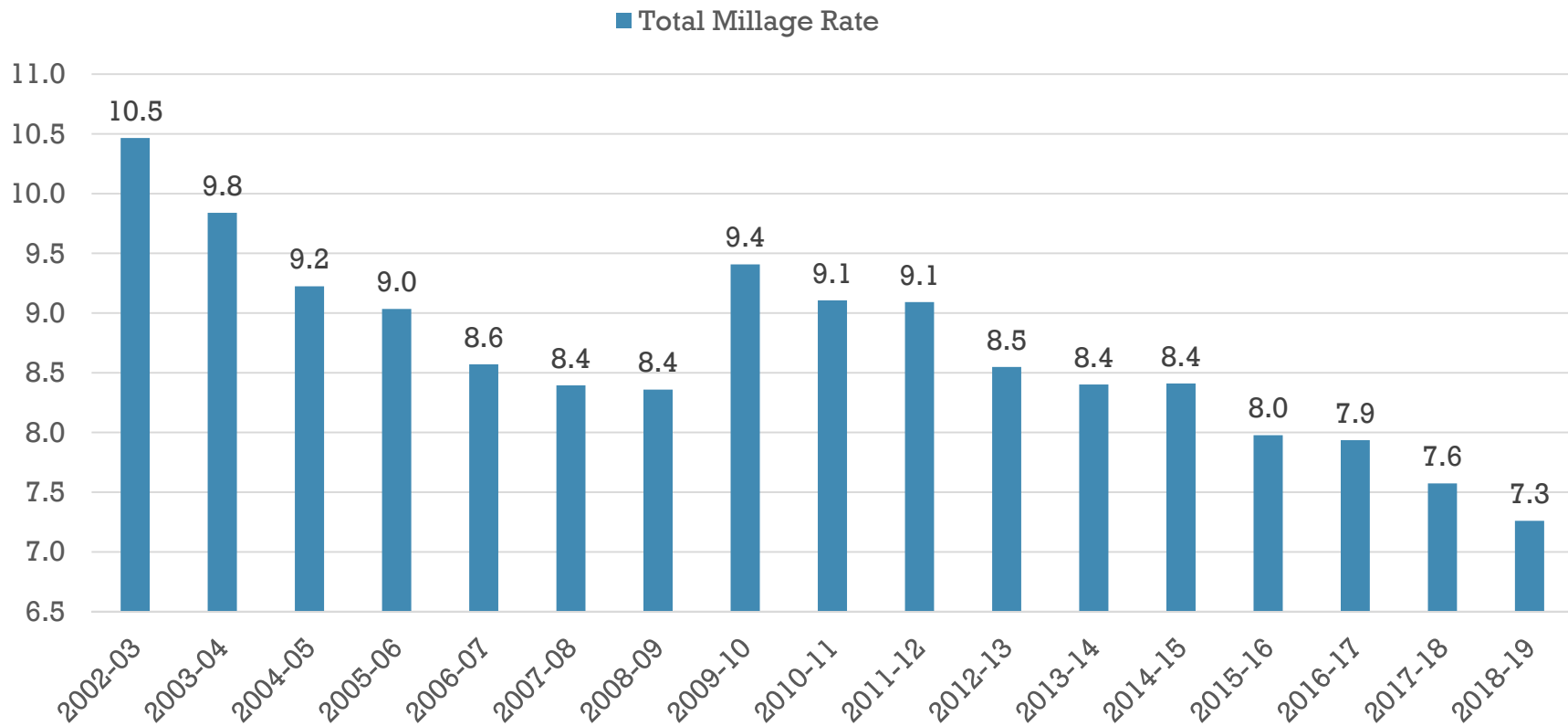
ROLLED-BACK RATES

Combined RLE, Discretionary Operating, Capital Outlay, and Voter Approved Operating Millage



HISTORICAL MILLAGE RATES

Historical School Board Millage Rates



HOME PURCHASED IN 1997

School Year	CPI Year	CPI Increase	Assessed Value	Taxable Value	Total Millage	School Board Taxes Paid	Increase (Decrease) in Taxes Paid
1997-1998	1997		\$125,000	\$100,000	12.177	\$1,218	
1998-1999	1998	1.7%	\$127,125	\$102,125	11.824	\$1,208	(\$10)
1999-2000	1999	1.6%	\$129,159	\$104,159	10.956	\$1,141	(\$66)
2000-2001	2000	2.7%	\$132,646	\$107,646	10.803	\$1,163	\$22
2001-2002	2001	3.0%	\$136,626	\$111,626	10.436	\$1,165	\$2
2002-2003	2002	1.6%	\$138,812	\$113,812	10.466	\$1,191	\$26
2003-2004	2003	2.4%	\$142,143	\$117,143	9.839	\$1,153	(\$39)
2004-2005	2004	1.9%	\$144,844	\$119,844	9.224	\$1,105	(\$47)
2005-2006	2005	3.0%	\$149,189	\$124,189	9.034	\$1,122	\$16
2006-2007	2006	3.0%	\$153,665	\$128,665	8.571	\$1,103	(\$19)
2007-2008	2007	2.5%	\$157,507	\$132,507	8.395	\$1,112	\$10
2008-2009	2008	3.0%	\$162,232	\$137,232	8.359	\$1,147	\$35
2009-2010	2009	0.1%	\$162,394	\$137,394	9.408	\$1,293	\$145
2010-2011	2010	2.7%	\$166,779	\$141,779	9.107	\$1,291	(\$1)
2011-2012	2011	1.5%	\$169,280	\$144,280	9.092	\$1,312	\$21
2012-2013	2012	3.0%	\$174,359	\$149,359	8.549	\$1,277	(\$35)
2013-2014	2013	1.7%	\$177,323	\$152,323	8.402	\$1,280	\$3
2014-2015	2014	1.5%	\$179,983	\$154,983	8.410	\$1,303	\$24
2015-2016	2015	0.8%	\$181,422	\$156,422	8.342	\$1,305	\$1
2016-2017	2016	0.7%	\$182,692	\$157,692	7.936	\$1,251	(\$53)
2017-2018	2017	2.1%	\$186,529	\$161,529	7.625	\$1,232	(\$20)
2018-2019	2018	2.1%	\$190,446	\$165,446	7.264	\$1,202	(\$30)
Increase (Decrease) in Taxes Paid, Current Compared to 1997							<u>(\$16)</u>

MILLAGE RECAP

	ACTUAL 2017-2018	PROPOSED 2018-2019	DIFFERENCE	PERCENT DIFFERENCE
REQUIRED LOCAL EFFORT (STATE)	4.377	4.016	(0.361)	
VOTER APPROVED OPERATING MILLAGE (VOTED)	1.000	1.000	-	
DISCRETIONARY OPERATING (SBAC)	0.748	0.748	-	
CAPITAL IMPROVEMENT (SBAC)	1.500	1.500	-	
TOTAL	7.625	7.264	(0.361)	-4.73%
TOTAL STATE INCREASE (DECREASE) =			(0.361)	
TOTAL LOCAL INCREASE (DECREASE) =			-	
			<u>(0.361)</u>	

BUDGET APPROPRIATIONS APPROVED FOR ADVERTISEMENT

THE SUPERINTENDENT RECOMMENDS THAT THE SCHOOL BOARD APPROVE THE 2018-2019 PROPOSED TENTATIVE MILLAGE AND BUDGET FOR ADVERTISING.

<u>FUND</u>	<u>APPROPRIATION</u>
GENERAL	\$ 277,405,593
SPECIAL REVENUE	45,781,002
DEBT SERVICE	6,944,806
CAPITAL PROJECTS	41,846,194
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TOTAL	<u>\$ 371,977,595</u>