

# **TENTATIVE BUDGET AND MILLAGE FOR ADVERTISING**

July 21, 2020

# STUDENT RATIO STAFFING PROJECTIONS

<u>Grade Level/Center</u>	Projected FTE		Change	Staffing <u>Ratio</u>	Base <u>Instructional</u>
	<u>2019-20</u>	<u>2020-21</u>	<u>in Student Projection</u>		
Elementary Pre K-3	8,820	8,668	(152)	18.00	(10.00)
Elementary 4-5	4,262	4,211	(51)	22.00	(3.00)
Middle 6-8	6,186	6,424	238	22.00	4.00
High 9-12	7,589	7,642	53	25.00	(5.60)
Charters	1,865	1,840	(25)		
Other	499	739	240		
	29,221	29,524	303		(14.60)

# GENERAL FUND INSTRUCTIONAL CHANGES

Position	Location	FTE
Student Ratio	Districtwide	(14.60)
ESE- School Based	Districtwide	4.50
ESE- Departmental	Funded changed to IDEA	(2.60)
AVID Program Expansion	Hawthorne High School	0.16
Culinary Arts Program (1 Mill)	Eastside High School	1.00
IB Coordinator(1 Mill)	Eastside High School	1.00
Cambridge Coordinator(1 Mill)	Gainesville High School	1.00
African American Studies	NHS & SFHS	0.40
Credit Retrieval	High Schools	1.00
Differentiated Accountability	Funded changed to Title I	(7.00)
Teacher on Special Assignment	Adult Education	(0.80)
School Paid Units	Districtwide	7.15
	<b>Total</b>	<b>(8.79)</b>

# GENERAL FUND SUPPORT STAFF CHANGES

<b>Educational Support Personnel</b>	<b>Location</b>	<b>FTE</b>
Student Assignment Specialist	FTE State Reporting	(1.0)
Maintenance Personnel	Facilities	(2.0)
Drafting Technician	Planning Construction	(1.0)
Mechanic	Transportation	(1.0)
Administrative Secretary	Physical Distribution	(1.0)
Aides	Districtwide	0.68
Clerical	Districtwide	(1.61)
Paraprofessional	Districtwide	(5.06)
School Paid Units	Districtwide	(4.54)
Voluntary Pre-K	Districtwide	(15.79)
	<b>Total</b>	<b>(32.32)</b>

# GENERAL FUND SUPPORT STAFF CHANGES

Professional & Technical	Location	FTE
Executive Assistant	Voluntary Pre K	1.00
Program Services Specialist	Security Office	1.00
Chief Accountant	Finance	(1.00)
Senior Accountant	Finance	1.00
Senior Buyer	Purchasing	1.00
Executive Assistant	FTE & State Reporting	(1.00)
Analyst- Instructional Technology	FTE & State Reporting	1.00
<b>Total</b>		<b>3.00</b>

# GENERAL FUND ADMINISTRATIVE CHANGES

<b>Administrative Position</b>	<b>Location</b>	<b>FTE</b>
Supervisor II ESE	Funding changed to IDEA	(1.30)
Executive Director Early Learning	Voluntary Pre K	0.51
	<b>Total</b>	<b>(0.79)</b>

## GENERAL FUND BUDGETED STAFFING

	2019-20	2020-21	Increase
	<u>Budgeted</u>	<u>Proposed</u>	<u>(Decrease)</u>
Instructional	1,926.63	1,917.84	(8.79)
Educational Support	1,180.64	1,148.32	(32.32)
Professional & Technical	142.83	145.83	3.00
Administrative	144.45	143.66	(0.79)
Board & Superintendent	6.00	6.00	
Total	<u>3,400.55</u>	<u>3,361.65</u>	<u>(38.90)</u>

# FEFP FUNDING

DESCRIPTION	(1)	(2)	(3)	Percent Increase -Decrease
	2020-21 CALC 2	2019-20 CALC 4	2020-2021 CALC 2 OVER (UNDER) 2019-2020 CALC 4 (1) - (2)	
BASE STUDENT ALLOCATION	\$4,319.49	\$4,279.49	\$40.00	0.93%
DISTRICT COST DIFFERENTIAL	0.9798	0.9770	0.0028	0.29%
UNWEIGHTED FTE	29,537.56	29,317.28	220.28	0.75%
WEIGHTED FTE	32,091.34	31,761.93	329.41	1.04%
SCHOOL TAXABLE VALUE	\$18,067,761,957	\$17,224,018,082	843,743,875.00	4.90%
REQUIRED LOCAL EFFORT MILLAGE	3.667	3.896	(0.229)	
DISCRETIONARY MILLAGE	0.748	0.748	-	
TOTAL MILLAGE	4.415	4.644	(0.229)	-4.93%



DESCRIPTION	(1)	(2)	(3)
	2020-21 CALC 2	2019-20 CALC 4	2020-2021 CALC 2 OVER (UNDER) 2019-2020 CALC 4 (1) - (2)
FEFP DETAIL:			
WFTE X BSA DCD	135,818,134	132,798,590	3,019,544
DIGITAL CLASSROOMS ALLOCATION	107,250	269,504	(162,254)
SAFE SCHOOLS	2,261,291	2,293,638	(32,347)
MENTAL HEALTH	1,060,085	802,964	257,121
FUNDING COMPRESSION	1,088,162	1,732,836	(644,674)
COMPRESSION ADJUSTMENT .748 MILLS	4,180,746	3,842,030	338,716
SUPPL. ACAD. INSTRUCTION ALLOCATION	8,394,585	8,338,676	55,909
ESE GUARANTEED ALLOCATION	12,000,549	11,892,584	107,965
BEST AND BRIGHTEST	-	2,847,411	(2,847,411)
READING INSTRUCTION	1,313,090	1,315,133	(2,043)
DJJ SUPPLEMENTAL ALLOCATION	196,082	204,312	(8,230)
INSTRUCTIONAL MATERIALS	2,413,997	2,391,748	22,249
STUDENT TRANSPORTATION	3,849,759	3,807,502	42,257
TEACHER LEAD PROGRAM	560,758	562,922	(2,164)
TEACHER SALARY INCREASE ALLOCATION	4,930,819	-	4,930,819
TURNAROUND SUPPLEMENT	878,455	940,126	(61,671)
TOTAL FEFP	179,053,762	174,039,976	5,013,786
			Categorical

DESCRIPTION	(1)	(2)	(3)	Percent Increase -Decrease
	2020-21 CALC 2	2019-20 CALC 4	2020-2021 CALC 2 OVER (UNDER) 2019-2020 CALC 4 (1) - (2)	
TOTAL FEFP	\$179,053,762	\$174,039,976	\$5,013,786	
LESS LOCAL FEFP FUNDS:				
Prorated to Funds Available	-	(\$418,129)	\$418,129	
REQUIRED LOCAL EFFORT	\$63,482,888	\$64,089,882	(\$606,994)	
STATE NET FEFP FUNDS	\$115,570,874	\$109,531,965	\$6,038,909	
CATEGORICALS:				
CLASS SIZE	\$31,114,403	\$30,814,608	\$299,795	
SCHOOL LOTTERY & RECOGNITION	-	1,172,881	(1,172,881)	
TOTAL MAJOR CATEGORICALS	\$31,114,403	\$31,987,489	(\$873,086)	
TOTAL STATE FUNDING	146,685,277	141,519,454	5,165,823	
POTENTIAL DISCRETIONARY	\$12,974,099	\$12,368,223	\$605,876	
POTENTIAL REQUIRED LOCAL EFFORT	63,482,888	64,089,882	(606,994)	
TOTAL LOCAL FUNDING	\$76,456,987	\$76,458,105	(\$1,118)	
TOTAL POTENTIAL FUNDING	\$223,142,264	\$217,977,559	\$5,164,705	2.37%
Dollars Per UWFTE	\$7,554.53	\$7,435.12	\$119.40	1.61%
STATE	\$223,142,264	\$217,977,559		
LOCAL TAXES	4,966.06	4,827.17	138.89	2.88%
	2,588.47	2,607.95	(19.49)	-0.75%
	\$7,554.53	\$7,435.12	\$119.40	1.61%

# ADDITIONAL FUNDS PER FTE

2020-21 Potential Additional Funds	\$ 5,164,705
Teacher Salary Increase Allocation	(4,930,819)
Best & Brightest	2,847,411
School Recognition & Lottery	1,172,881
Mental Health	(257,121)
Total Other Categorical	140,064
Family Empowerment Scholarships	(897,672)
Student Workload	(1,761,820)
FRS Rate Increase	(2,778,386)
Health Insurance Rate Increase	(1,712,823)
Net Additional Funds	<u>\$ (3,013,580)</u>

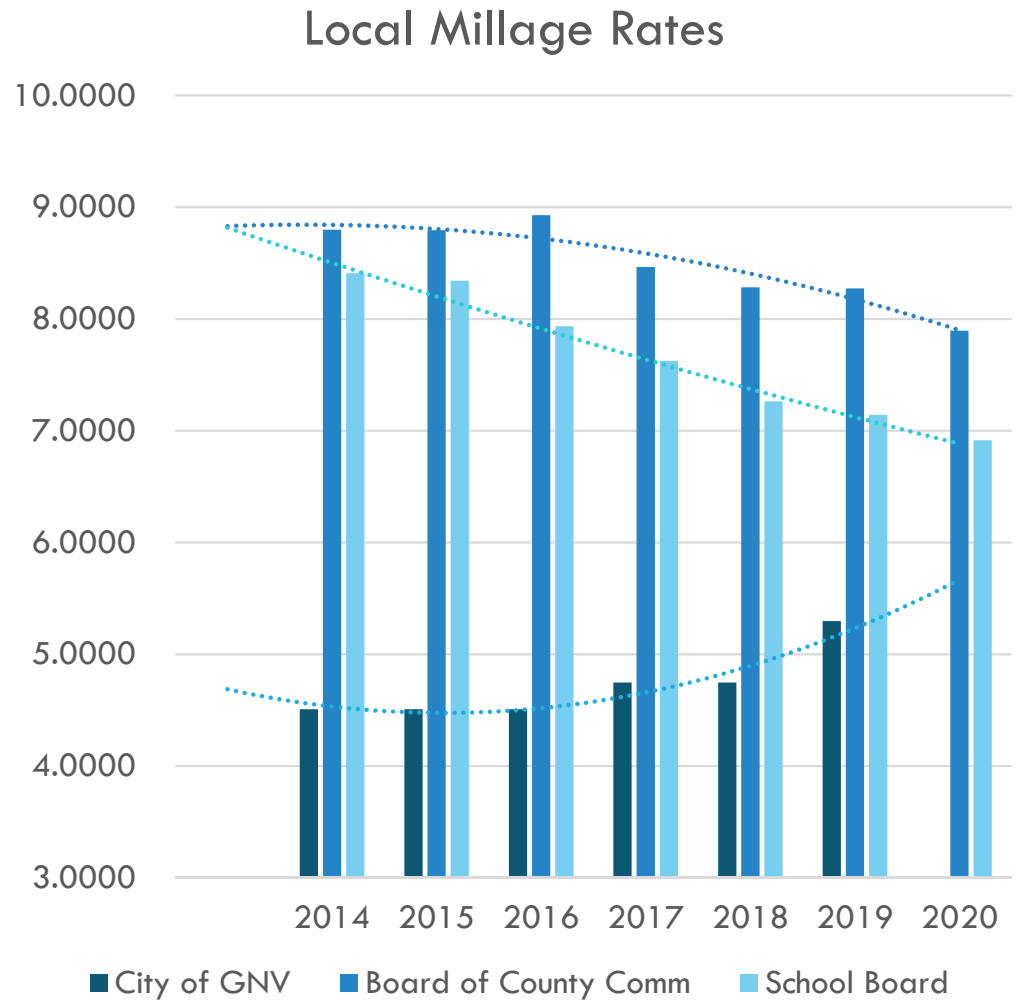
Additional Funds Per Student	<b>\$ (102.03)</b>
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**Estimated 2020-2021 General Fund Revenue  
Based on Second Calculation Budget**

REVENUE ACCT. #	DESCRIPTION	APPROVED 2019-2020 BUDGET	ESTIMATED 2020-2021 BUDGET	2020-2021 OVER(UNDER) 2019-2020
3191	ROTC	190,000	190,000	-
3202	MEDICAID	1,300,000	1,100,000	(200,000)
3310	FEFP	109,729,976	115,570,874	5,840,898
3315	WORKFORCE DEVELOPMENT	530,690	536,075	5,385
3323	CO&DS WITHHELD	15,943	15,943	-
3343	STATE LICENSE TAX	100,000	100,000	-
3344	LOTTERY FUNDS	97,743.00	-	(97,743)
3355	CLASS SIZE REDUCTION	30,908,984	31,114,403	205,419
3361	SCHOOL RECOGNITION	890,459	-	(890,459)
3371	VOLUNTARY PRE-K PROGRAM	1,000,000	450,000	(550,000)
3390	MISC. STATE	200,000	200,000	-
3397	CHARTER SCHOOL CAPITAL	1,100,000	1,100,000	-
3411	TAXES RLE	64,420,584	63,482,888	(937,696)
3412	TAXES 1 MILL	16,535,057	17,345,051	809,994
3413	TAXES DISCRETIONARY	12,368,223	12,974,099	605,876
3421	TAX REDEMPTION	225,000	225,000	-
3431	INTEREST	900,000	700,000	(200,000)
3473	SCHOOL AGE CHILD CARE FEES	4,724,775	4,739,342	14,567
3490	MISC LOCAL	250,000	350,000	100,000
3491	BUS FEES	100,000	100,000	-
3492	TRANS. SCHOOL ACTIVITIES	250,000	150,000	(100,000)
3494	FEDERAL INDIRECT COSTS	1,400,000	1,400,000	-
3497	REFUND PRIOR YEAR EXP	170,000	170,000	-
3499	FOOD SERVICE INDIRECT COSTS	420,000	470,000	50,000
3630	TRANSFERS FROM CAPITAL	5,000,000	6,055,425	1,055,425
<b>TOTAL EST. REVENUE</b>		<b>\$ 252,827,434</b>	<b>\$ 258,539,099</b>	<b>\$ 5,711,665</b>

# LOCAL MILLAGE RATES

Year	City of Gainesville	Board of County Comm.	School Board
2014	4.5079	8.7990	8.4100
2015	4.5079	8.7950	8.3420
2016	4.5079	8.9290	7.9360
2017	4.7474	8.4648	7.6250
2018	4.7474	8.2829	7.2640
2019	5.2974	8.2729	7.1440
2020*		<b>7.8961</b>	<b>6.9150</b>



\* Rates Tentative

# REQUIRED LOCAL EFFORT

<u>Fiscal Year</u>	<u>Actual RLE Millage</u>	<u>Tax Roll</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	13,243,573,055	64,700,682	65,628,791	928,109
2016-17	4.688	13,844,431,764	62,107,228	68,606,358	6,499,130
2017-18	4.377	15,296,680,670	64,172,635	75,803,007	11,630,372
2018-19	4.016	16,092,909,294	61,812,053	79,748,734	17,936,681
2019-20	3.915	17,224,018,082	64,089,882	85,353,966	21,264,084
2020-21	3.667	18,067,761,957	63,482,888	89,535,156	26,052,268
					84,310,644

# GENERAL FUND APPROPRIATIONS

Description	2019-2020 Approved Budget	2020-2021 Proposed Budget	2020-2021 Over (Under) 2019-2020	Percentage of Budget	Percentage Change
Salaries	149,137,932	153,740,719	4,602,786	59%	3.09%
Employee Benefits	46,850,835	51,757,090	4,906,254	20%	10.47%
Purchased Services	32,348,689	30,590,251	(1,758,438)	12%	-5.44%
Energy Service	9,196,346	8,464,901	(731,445)	3%	-7.95%
Materials and Supplies	8,897,134	8,601,070	(296,064)	3%	-3.33%
Capital Outlay	3,589,589	3,487,257	(102,332)	1%	-2.85%
Other Expenses	2,245,676	1,897,812	(347,864)	1%	-15.49%
<b>Total Appropriations</b>	<b>252,266,201</b>	<b>258,539,099</b>	<b>6,272,898</b>		<b>2.49%</b>

# STAFF ATTRITION

Position Group	2018-19 Staff Attrition	2019-20 Staff Attrition	2019-20 Over (Under) 2018-19
Administrative	8	2	(6)
Educational Support	173	124	(49)
Instructional	228	160	(68)
Professional & Technical	20	8	(12)
<b>Total</b>	<b>429</b>	<b>294</b>	<b>(135)</b>



# BUDGET HIGHLIGHTS - SALARIES

	<u>2019-20 Approved</u>	<u>2020-21 Proposed</u>	<u>Change</u>
Administrative	11,769,517	11,948,003	178,486
Teacher	86,262,392	89,465,468	3,203,076
Other Instructional Personnel	11,001,800	11,712,869	711,069
Aides & Paraprofessionals	6,086,257	5,953,906	(132,351)
Other Support Personnel	33,825,926	34,467,512	641,587
Board Members	192,040	192,960	920
	<u>149,137,932</u>	<u>153,740,719</u>	<u>4,602,786</u>

# BUDGET HIGHLIGHTS — EMPLOYEE BENEFITS

	<u>2019-20 Approved</u>	<u>2020-21 Proposed</u>	<u>Change</u>
Group Health Insurance	20,404,647	22,117,471	1,712,823
FRS Retirement	12,487,672	15,266,059	2,778,387
Social Security	10,396,483	10,978,929	582,447
Terminal Pay	1,755,446	1,823,392	67,946
Benefits Set Aside	1,049,894	783,768	(266,126)
Early Retirement	716,693	747,471	30,778
Unemployment	40,000	40,000	-
	<u>46,850,835</u>	<u>51,757,090</u>	<u>4,906,254</u>

# BUDGET HIGHLIGHTS – PURCHASED SERVICES

	<u>2019-20 Approved</u>	<u>2020-21 Proposed</u>	<u>Change</u>
Professional Services	3,963,290	1,291,858	(2,671,431)
Other Purchase Services	6,591,963	9,084,930	2,492,967
Property Casualty Insurance	3,946,476	4,192,511	246,035
Travel	388,668	313,788	(74,880)
Equipment Maintenance	300,271	310,010	9,739
Software & Technology Services	1,398,453	749,745	(648,708)
Copier Rentals	349,310	341,289	(8,021)
Internet & Telephone Service	859,405	866,940	7,535
Postage	50,116	51,511	1,395
Water	397,919	420,991	23,072
Sewage	496,901	541,491	44,590
Refuse Services	268,142	290,551	22,410
Distributions to Charter Schools	13,337,776	12,134,635	(1,203,141)
	<u>32,348,689</u>	<u>30,590,251</u>	<u>(1,758,438)</u>

# BUDGET HIGHLIGHTS – ENERGY SERVICES

	<u>2019-20 Approved</u>	<u>2020-21 Proposed</u>	<u>Change</u>
Natural Gas	316,719	322,044	5,325
Propane	182,327	135,771	(46,556)
Liquefied Petroleum	51,000	1,000	(50,000)
Electricity	7,466,150	7,096,174	(369,976)
Gasoline	151,500	157,163	5,663
Diesel	1,028,650	752,750	(275,900)
	<u>9,196,346</u>	<u>8,464,901</u>	<u>(731,445)</u>

# BUDGET HIGHLIGHTS – SUPPLIES

	<u>2019-20 Approved</u>	<u>2020-21 Proposed</u>	<u>Change</u>
Materials & Supplies Set Aside	3,018,063	2,946,792	(71,271)
General Supplies	2,967,404	2,899,615	(67,788)
Technology Related Supplies	9,705	13,152	3,447
Textbooks	2,181,937	2,179,416	(2,521)
Periodicals	8,943	9,045	102
Oil & Grease	40,515	40,050	(465)
Vehicle Repair Parts	577,417	421,760	(155,657)
Tires & Tubes	93,150	91,240	(1,910)
	<u>8,897,134</u>	<u>8,601,070</u>	<u>(296,064)</u>

# TRUTH IN MILLAGE TIMELINES

Tuesday July 21, 2020 - Approval of the Millage and Budget for Advertising.

Saturday July 25, 2020 - Budget Advertisement runs in the Gainesville Sun.

Tuesday July 28, 2020 – Public Hearing to Approve the Tentative Millage and Budget.

Tuesday September 15, 2020 - Public Hearing to Approve the Final Millage and Budget.

# TAXABLE VALUE OF PROPERTY

<b>2020 Gross Taxable Value</b>	<b>\$</b>	<b>18,067,761,957</b>
<b>2019 Final Gross Taxable Value</b>		<b>17,192,443,631</b>
<b>Change in Taxable Value</b>	<b>\$</b>	<b>875,318,326</b>
<b>Percent Increase</b>		<b>5.09%</b>

# 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.



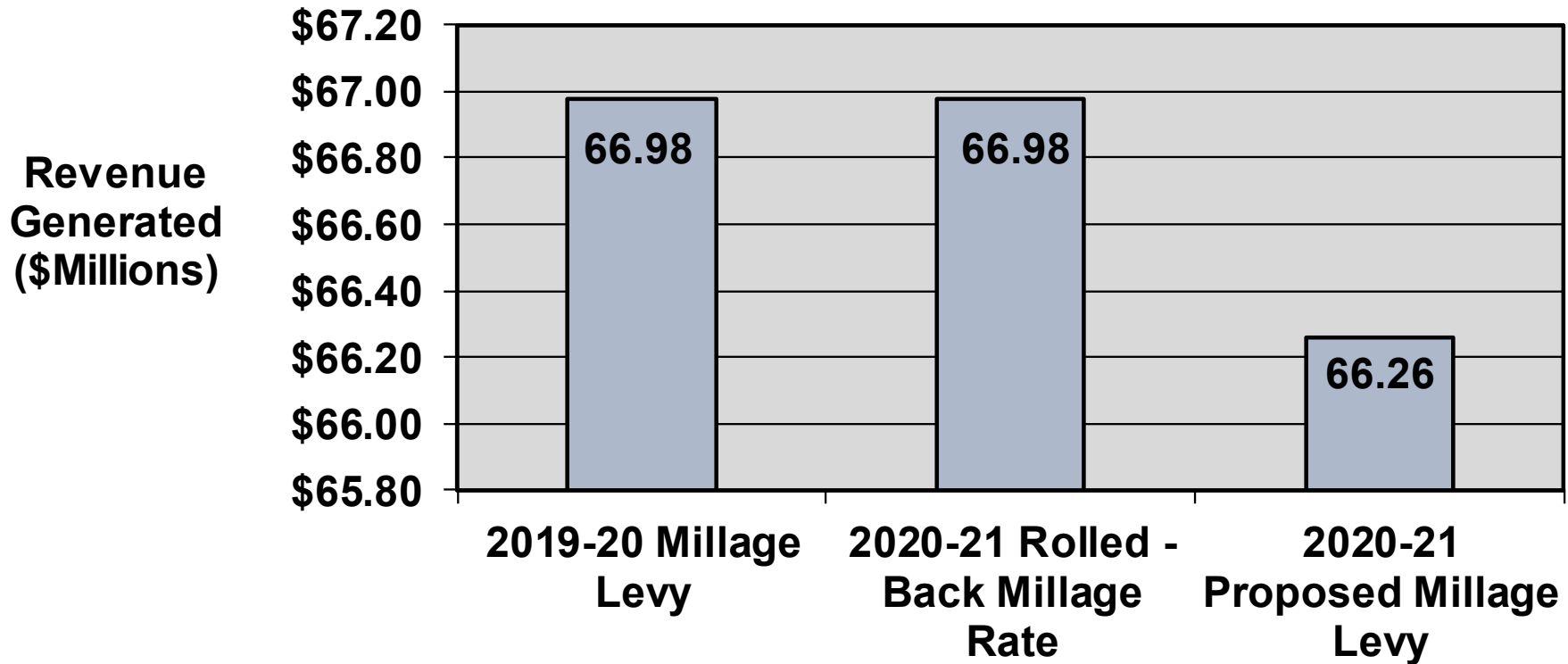
# ROLLED-BACK RATES

## Required Local Effort (RLE)

3.8960 Mills

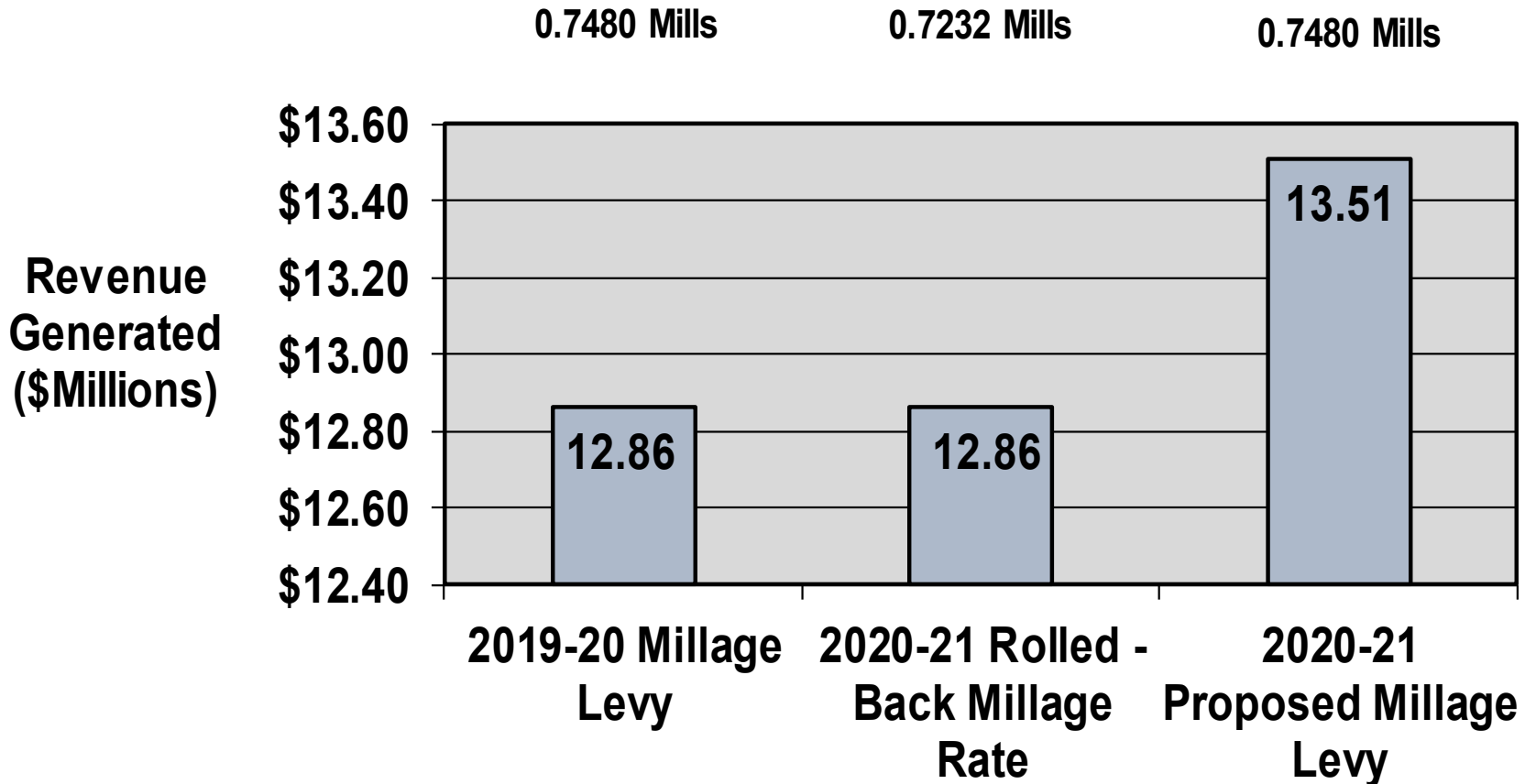
3.7660 Mills

3.6670 Mills



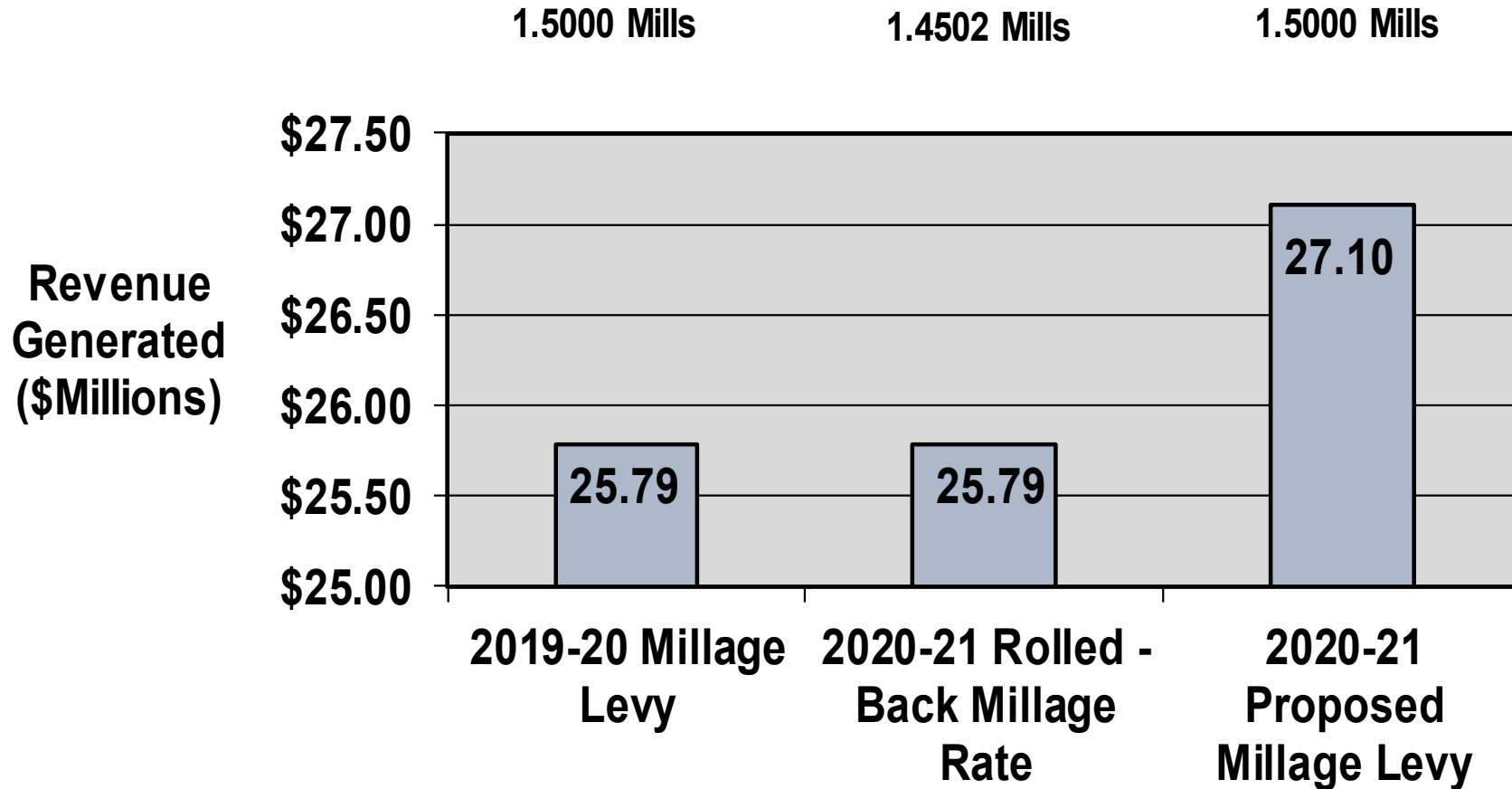
# ROLLED-BACK RATES

## Discretionary Operating



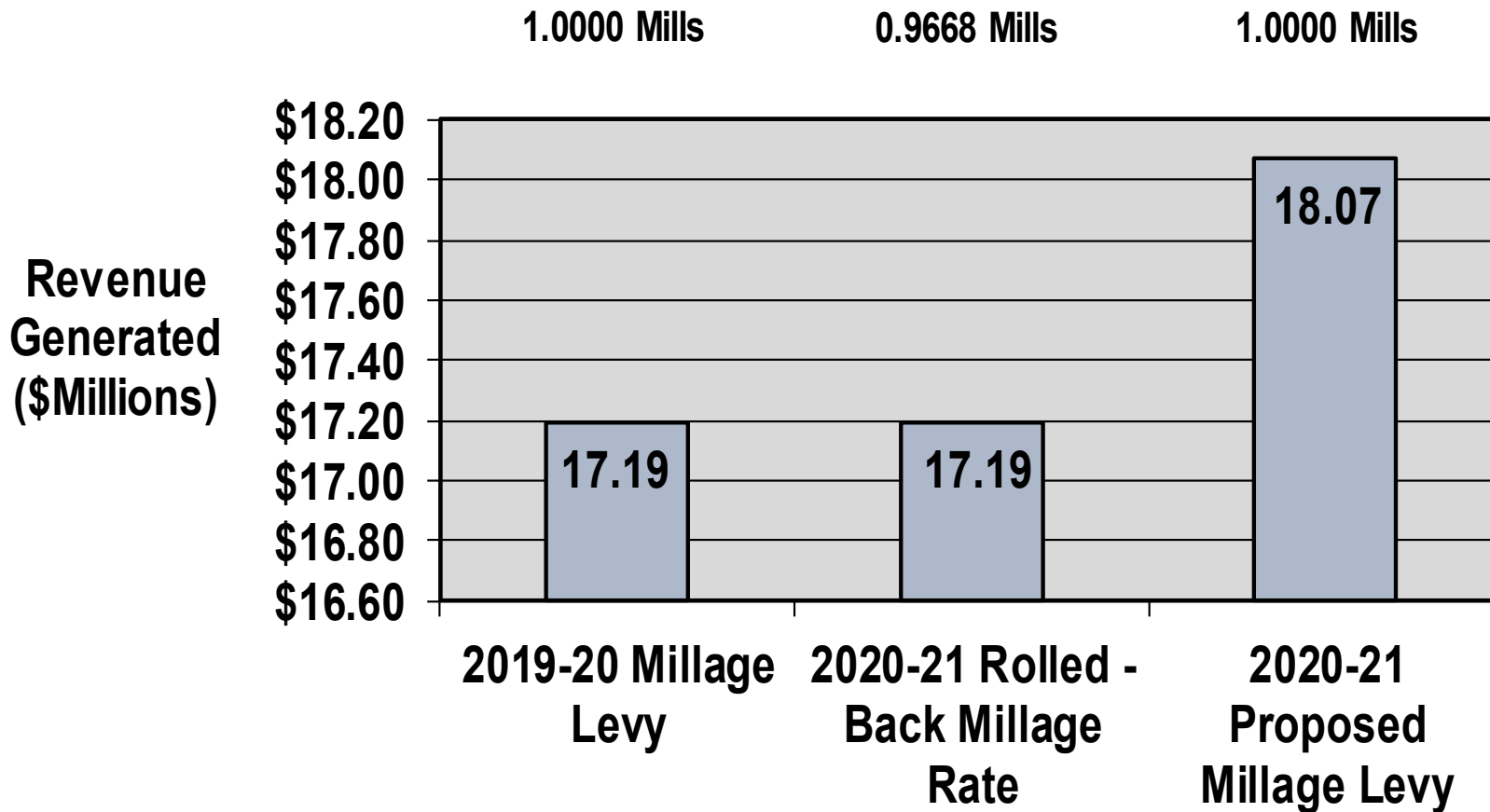
# ROLLED-BACK RATES

## Capital Outlay



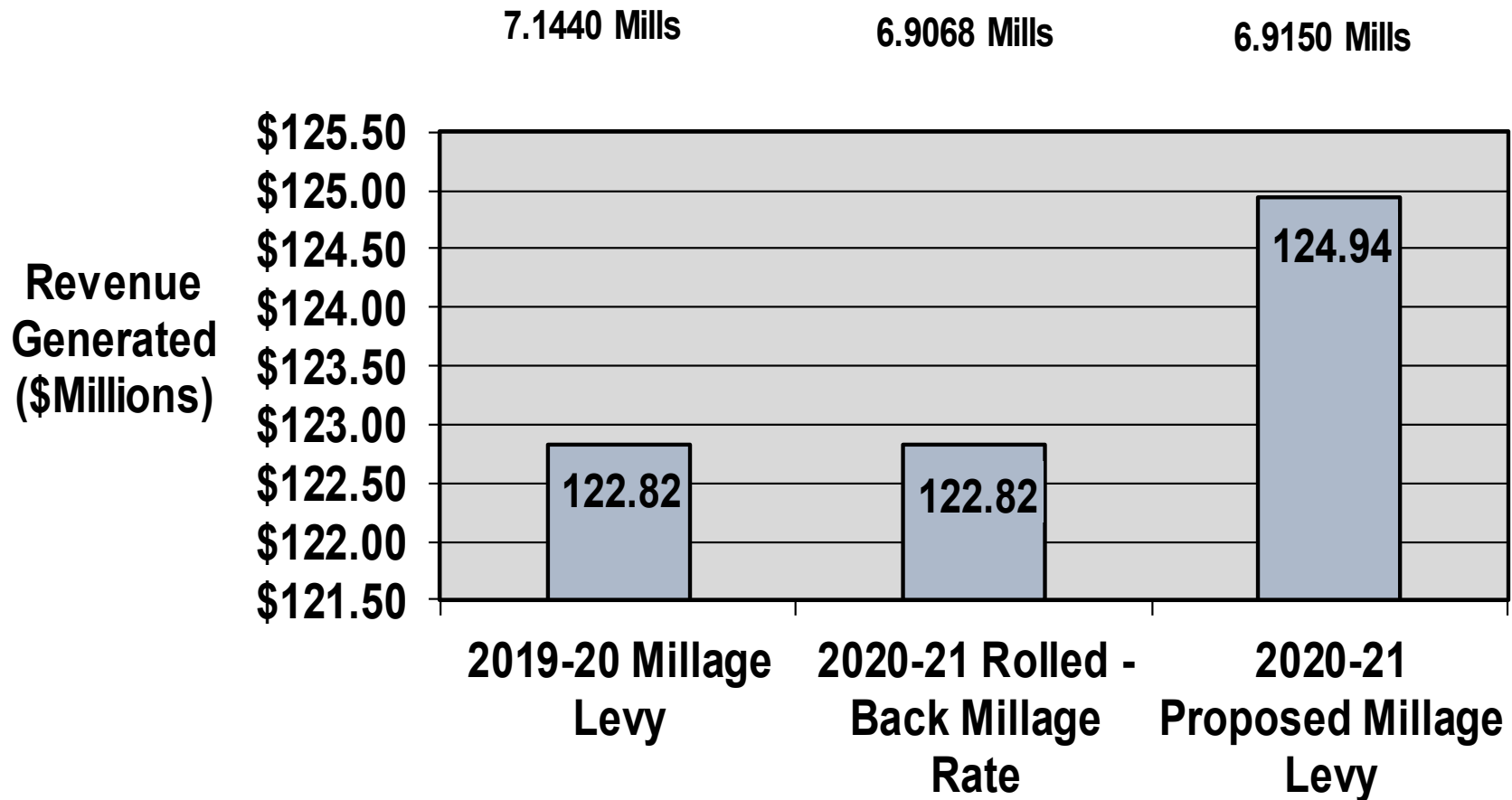
# ROLLED-BACK RATES

## Voter Approved Operating



# ROLLED-BACK RATES

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



# MILLAGE RECAP

	ACTUAL 2019-2020	PROPOSED 2020-2021	DIFFERENCE	PERCENT DIFFERENCE
REQUIRED LOCAL EFFORT (STATE)	3.896	3.667	(0.229)	
VOTER APPROVED OPERATING MILLAGE (VOTED)	1.000	1.000	-	
DISCRETIONARY OPERATING (SBAC)	0.748	0.748	-	
CAPITAL IMPROVEMENT (SBAC)	1.500	1.500	-	
<b>TOTAL</b>	<b>7.144</b>	<b>6.915</b>	<b>(0.229)</b>	<b>-3.21%</b>
TOTAL STATE INCREASE (DECREASE) =			(0.229)	
TOTAL LOCAL INCREASE (DECREASE) =			-	
			<u>(0.229)</u>	

# BUDGET APPROPRIATIONS APPROVED FOR ADVERTISEMENT

**THE SUPERINTENDENT RECOMMENDS THAT THE SCHOOL BOARD APPROVE THE 2020-2021 PROPOSED TENTATIVE MILLAGE AND BUDGET FOR ADVERTISING.**

<u>FUND</u>	<u>APPROPRIATION</u>
GENERAL	\$ 289,243,140
SPECIAL REVENUE	48,498,136
DEBT SERVICE	9,238,539
CAPITAL PROJECTS	180,903,338
TOTAL	<u><u>\$ 527,883,153</u></u>