



BUDGET WORKSHOP

June, 22, 2022

BUDGET TIMELINES - BUDGET DEVELOPMENT

- DECEMBER - STUDENT ENROLLMENT PROJECTIONS DEVELOPED AND SUBMITTED TO DOE.
- JANUARY – SCHOOL BASED FTE PROJECTIONS FINALIZED
- JANUARY - SCHOOL AND DEPARTMENTAL BASED STAFFING DEVELOPMENT
- FEBRUARY – SCHOOL AND DEPARTMENTAL DISCRETIONARY BUDGET DEVELOPMENT
- EARLY MARCH – STAFFING MANUAL APPROVED BY BOARD
- LATE MARCH- SCHOOL AND DEPARTMENTAL STAFFING FINALIZED
- LATE MARCH – CONFERENCE REPORT RECEIVED – FEFP 1ST CALC
- MID APRIL – SCHOOL AND DEPARTMENTAL STAFFING MEETINGS
- MID APRIL – PRELIMINARY BUDGET SENT TO THE BOARD
- LATE APRIL – SCHOOL AND DEPARTMENTAL DISCRETIONARY BUDGETS FINALIZED

BUDGET TIMELINES — BUDGET APPROVAL/TRIM

- SEPTEMBER BOARD APPROVES THE TRUTH IN MILLAGE CALENDAR FOR THE FOLLOWING FISCAL YEAR
- JUNE 1ST ESTIMATED PROPERTY TAX ROLL RECEIVED FROM THE PROPERTY APPRAISERS OFFICE
- JULY 1ST PROPERTY APPRAISER CERTIFIES THE TAXABLE VALUE
- JULY 19TH – 2ND CALC BUDGET RECEIVED FROM DOE
- JULY 21ST THE SUPERINTENDENT SENDS THE BUDGET TO THE SCHOOL BOARD FOR TENTATIVE APPROVAL FOR ADVERTISING
- JULY 29TH THE SCHOOL DISTRICT ADVERTISES ITS BUDGET AND MILLAGE IN THE GAINESVILLE SUN
- AUGUST 2ND THE SCHOOL BOARD HOLDS A PUBLIC HEARING TO ADOPT THE TENTATIVE MILLAGE AND BUDGET
- AUGUST 3RD THE SCHOOL DISTRICT RETURNS THE DR-420S TO THE PROPERTY APPRAISER
- AUGUST 24TH THE PROPERTY APPRAISER SENDS TRIM NOTICES TO ALL TAXPAYERS
- SEPTEMBER 6TH THE SCHOOL BOARD HOLDS A PUBLIC HEARING FOR THE ADOPTION OF THE FINAL MILLAGE AND BUDGET

PROJECTED STUDENT ENROLLMENT 2022-23

School Level	2021-22 Projected	2021-22 Actual	2022-23 Projected	2022-23 Projected vs Actual	2022-23 Projected vs 2021-22 Projected
District Traditional	26,498	25,618	25,974	356	(524)
District Virtual	175	677	662	(15)	487
Charter Schools	1,737	1,679	1,764	85	27
Scholarship	699	1,523	2,061	539	1,362
Total	29,109	29,497	30,461	964	1,352

ESTIMATED 22-23 GENERAL FUND REVENUES

Source	2021-22 Approved Budget	2022-23 Estimated Budget	2022-23 Over (Under) 2021-22
ROTC	\$210,000	\$210,000	-
Medicaid Reimbursement	\$1,200,000	\$1,200,000	-
FEFP	\$110,556,960	\$107,436,730	(\$3,120,230)
FEFP (Anticipated)	-	\$1,123,454	\$1,123,454
Workforce Development	\$536,075	\$548,646	\$12,571
CO&DS	\$15,943	\$15,943	-
State License Tax	\$100,000	\$100,000	-
Class Size Reduction	\$28,196,393	\$28,292,856	\$96,463
Voluntary Pre-K	\$600,000	\$600,000	-
Charter School Capital	\$1,100,000	\$1,100,000	-
Miscellaneous State	\$200,000	\$200,000	-

ESTIMATED 22-23 GENERAL FUND REVENUES

Source	2021-22 Approved Budget	2022-23 Estimated Budget	2022-23 Over (Under) 2021-22
Required Local Effort	\$67,125,979	\$70,071,331	\$2,945,352
1 Mill	\$18,672,039	\$21,120,000	\$2,447,961
Discretionary Millage	\$13,966,681	\$14,735,270	768,589
Tax Redemptions	\$225,000	\$225,000	-
Interest	\$400,000	\$200,000	(\$200,000)
EDEP	\$4,739,342	\$4,650,723	(\$88,618)
Federal Indirect Cost	\$2,650,000	\$2,940,000	\$290,000
Miscellaneous Local	\$770,000	\$770,000	-
Transfer From Capital	\$6,340,538	\$6,340,538	-
Total Estimated Revenue	\$257,604,949	\$261,880,491	\$4,275,542

GENERAL FUND APPROPRIATIONS

Category	2021-22 Approved Budget	2022-23 Preliminary Budget	Increase (Decrease)
SALARIES	\$150,231,889	\$151,762,867	\$1,530,978
EMPLOYEE BENEFITS	\$53,605,101	\$55,986,183	\$2,381,082
PURCHASED SERVICES	\$33,314,945	\$34,749,264	\$1,434,319
UTILITIES	\$8,057,089	\$9,442,088	\$1,384,999
MATERIALS AND SUPPLIES	\$8,424,473	\$8,949,395	\$524,922
CAPITAL OUTLAY	\$1,447,711	\$1,318,221	(\$129,490)
OTHER EXPENSES	\$2,075,614	\$1,863,013	(\$212,601)
	\$257,156,823	\$264,071,030	\$6,914,207

GENERAL FUND BUDGET HIGHLIGHTS - SALARIES

<u>Expense Category</u>	2021-22	2022-23	<u>Change</u>
	<u>Approved Budget</u>	<u>Preliminary Budget</u>	
Administrative	12,061,686	12,223,930	162,244
Teacher	86,701,442	86,725,780	24,339
Other Instructional Personnel	11,489,642	12,427,301	937,659
Aides & Paraprofessionals	6,097,961	5,907,960	(190,001)
Other Support Personnel	33,679,723	34,276,461	596,738
Board Members	201,435	201,435	-
Total	150,231,889	151,762,867	1,530,978

GENERAL FUND BUDGET HIGHLIGHTS— EMPLOYEE BENEFITS

<u>Expense Category</u>	2021-22	2022-23	<u>Change</u>
	<u>Approved Budget</u>	<u>Preliminary Budget</u>	
Benefits Set Aside	\$ 652,237	\$ 470,206	\$ (182,031)
FRS Retirement	16,334,202	18,082,551	1,748,350
Social Security	10,834,012	11,020,475	186,463
Health Insurance	23,222,426	23,749,236	526,811
Unemployment	40,000	40,000	-
Early Retirement	745,093	788,221	43,128
Terminal Pay	1,777,132	1,835,494	58,362
Total	<u>\$ 53,605,101</u>	<u>\$ 55,986,183</u>	<u>\$ 2,381,082</u>

GENERAL FUND BUDGET HIGHLIGHTS— PURCHASED SERVICES

<u>Expense Category</u>	2021-22	2022-23	<u>Change</u>
	<u>Approved Budget</u>	<u>Preliminary Budget</u>	
Professional Services	1,911,212	2,243,174	331,962
Software & Tech Related Services	711,649	765,712	54,063
Property Casualty Insurance	4,680,218	5,306,495	626,277
Travel	236,159	250,500	14,341
Equipment Maintenance	177,532	174,057	(3,475)
Rentals	1,577,318	1,985,669	408,351
Internet & Telephone Service	878,045	903,979	25,934
Postage	44,452	49,909	5,457
Water & Sewage	647,832	788,817	140,985
Refuse Services	261,387	317,682	56,295
Other Purchase Services	9,328,974	9,004,421	(324,553)
Distributions to Charter Schools	12,860,166	12,958,848	98,682
Total	<u>33,314,945</u>	<u>34,749,264</u>	<u>1,434,319</u>

GENERAL FUND BUDGET HIGHLIGHTS— ENERGY SERVICES

<u>Expense Category</u>	2021-22	2022-23	<u>Change</u>
	<u>Approved Budget</u>	<u>Preliminary Budget</u>	
Natural Gas	331,962	382,477	50,515
Propane	155,389	276,252	120,862
Liquefied Petroleum	1,000	1,000	-
Electricity	6,659,435	7,574,639	915,204
Gasoline	142,503	165,420	22,917
Diesel	766,800	1,042,300	275,500
	<u>8,057,089</u>	<u>9,442,088</u>	<u>1,384,998</u>

GENERAL FUND BUDGET HIGHLIGHTS— SUPPLIES

<u>Expense Category</u>	2021-22	2022-23	<u>Change</u>
	<u>Approved Budget</u>	<u>Preliminary Budget</u>	
Materials & Supplies Set Aside	2,823,202	2,951,346	128,144
General Supplies	2,881,980	3,375,240	493,260
Technology Related Supplies	10,615	9,342	(1,273)
Textbooks	2,311,301	2,270,535	(40,766)
Periodicals	5,696	4,710	(986)
Oil & Grease	18,120	18,585	465
Vehicle Repair Parts	282,250	228,340	(53,910)
Tires & Tubes	91,310	91,297	(13)
Total	<u>8,424,473</u>	<u>8,949,395</u>	<u>524,922</u>

GENERAL FUND BUDGET HIGHLIGHTS – CAPITAL OUTLAY

<u>Expense Category</u>	2021-22	2022-23	<u>Change</u>
	<u>Approved Budget</u>	<u>Preliminary Budget</u>	
Library Books	159,360.00	155,169.00	(4,191)
Equipment	680,314.00	650,913.00	(29,401)
Technology Related Infrastructure	288,135.00	171,820.00	(116,315)
Computers	157,936.44	103,920.00	(54,016)
Technology Related Equipment	59,584.00	124,879.00	65,295
Other Motor Vehicles	3,500.00	3,100.00	(400)
Capital Improvements	60,570.00	64,255.00	3,685
Software	38,312.00	44,165.00	5,853
	<u>1,447,711</u>	<u>1,318,221</u>	<u>(129,490)</u>

GENERAL FUND BUDGET HIGHLIGHTS – OTHER EXPENSES

<u>Expense Category</u>	2021-22	2022-23	<u>Change</u>
	<u>Approved Budget</u>	<u>Preliminary Budget</u>	
DUES AND FEES	726,610.00	670,869.00	(55,741)
OTHER PERSONAL SERVICES	247,004.00	90,144.00	(156,860)
SHRINKAGE	2,000.00	2,000.00	-
CHARTER SCHOOL CAPITAL OUTLAY	1,100,000.00	1,100,000.00	-
Total	<u>2,075,614</u>	<u>1,863,013</u>	<u>(212,601)</u>

GENERAL FUND BUDGET 2022-23

Total Estimated Revenues	\$261,880,491
Total Estimated Appropriations*	\$264,071,030
Estimated Funding Deficit	(\$2,190,539)

* Does not include cost associated with the \$15 per hour minimum wage.

Potential Solutions

- Eliminate departmental vacancies
- Reduce departmental staffing
- Improve efficiency
- Increase transfer from 1.5 Mill for operating costs
- Utilize ESSER & ARP funds

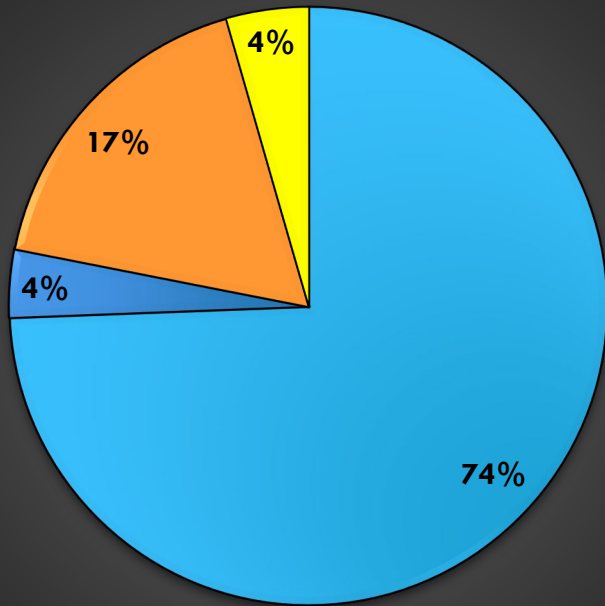
**ELEMENTARY AND SECONDARY SCHOOL EMERGENCY
RELIEF & AMERICAN RESCUE PLAN FUNDS**

ESSER AVAILABLE FUNDS - DISTRICT SCHOOLS

ESSER Budget Summary All Funds	Original Budget	Amendments	Revised Budget	Expended & Encumbered	Available Funds
<u>ESSER I</u>					
<i>Grant Period - March 2020 to September 2022</i>					
Teaching & Learning	4,558,479	386,286	4,944,765	4,944,765	-
Mental & Student Health Program	217,580	27,873	245,453	245,453	-
Facilities	506,468	654,927	1,161,395	1,150,449	10,946
Other Expenses	1,363,044	(1,069,087)	293,957	280,073	13,884
<u>Total ESSER I</u>	\$ 6,645,570	\$ -	\$ 6,645,570	\$ 6,620,740	\$ 24,830
<u>ESSER II</u>					
<i>Grant Period - March 2020 to September 2023</i>					
Teaching & Learning	13,421,456	(615,000)	12,806,456	7,750,349	5,056,107
Mental & Student Health Program	5,187,719	-	5,187,719	1,885,647	3,302,072
Communication & Community Engagement	62,938	-	62,938	62,938	-
Facilities	1,711,156	(388,366)	1,322,790	1,325,993	(3,203)
Other Expenses	5,543,243	1,003,365	6,546,608	5,271,077	1,275,531
<u>Total ESSER II</u>	\$ 25,926,512	\$ -	\$ 25,926,511	\$ 16,296,004	\$ 9,630,507
<u>American Rescue Plan</u>					
<i>Grant Period - March 2020 to September 2024</i>					
Teaching & Learning	25,874,388	(5,655,139)	20,219,249	681,286	19,537,963
Mental & Student Health Program	5,172,586	-	5,172,586	254,664	4,917,922
Communication & Community Engagement	45,000	-	45,000	30,000	15,000
Facilities	22,811,458	(3,010,000)	19,801,458	3,233,018	16,568,440
Other Expenses	4,010,325	8,665,139	12,675,464	6,378,337	6,297,126
<u>Total ARP</u>	\$ 57,913,757	\$ (0)	\$ 57,913,757	\$ 10,577,305	\$ 47,336,452
<u>Total All Funds</u>	\$ 90,485,839	\$ (0)	\$ 90,485,839	\$ 33,494,049	\$ 56,991,790

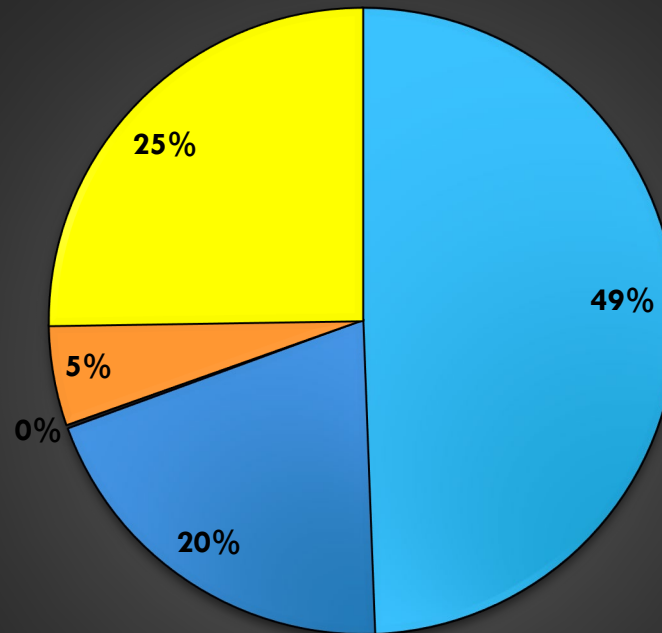
ESSER & ARP GRANT ALLOCATIONS

ESSER I



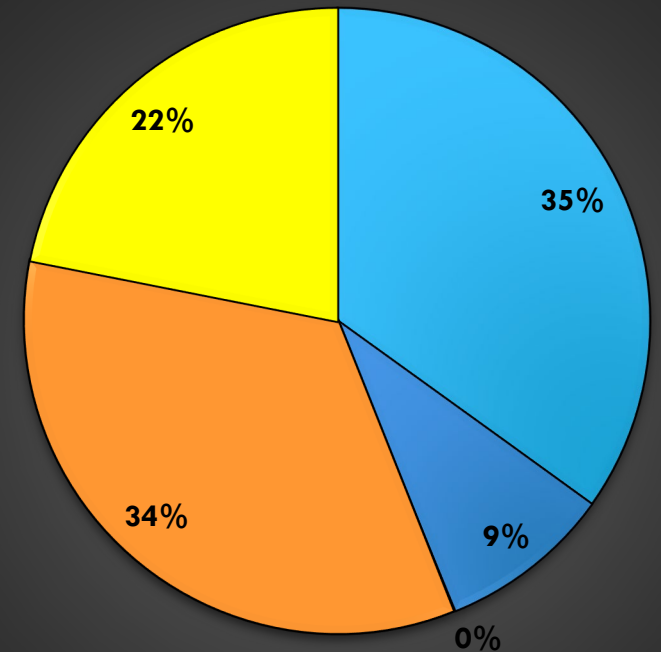
■ Teaching & Learning ■ Student Health
■ Facilities ■ Other Expenses

ESSER II



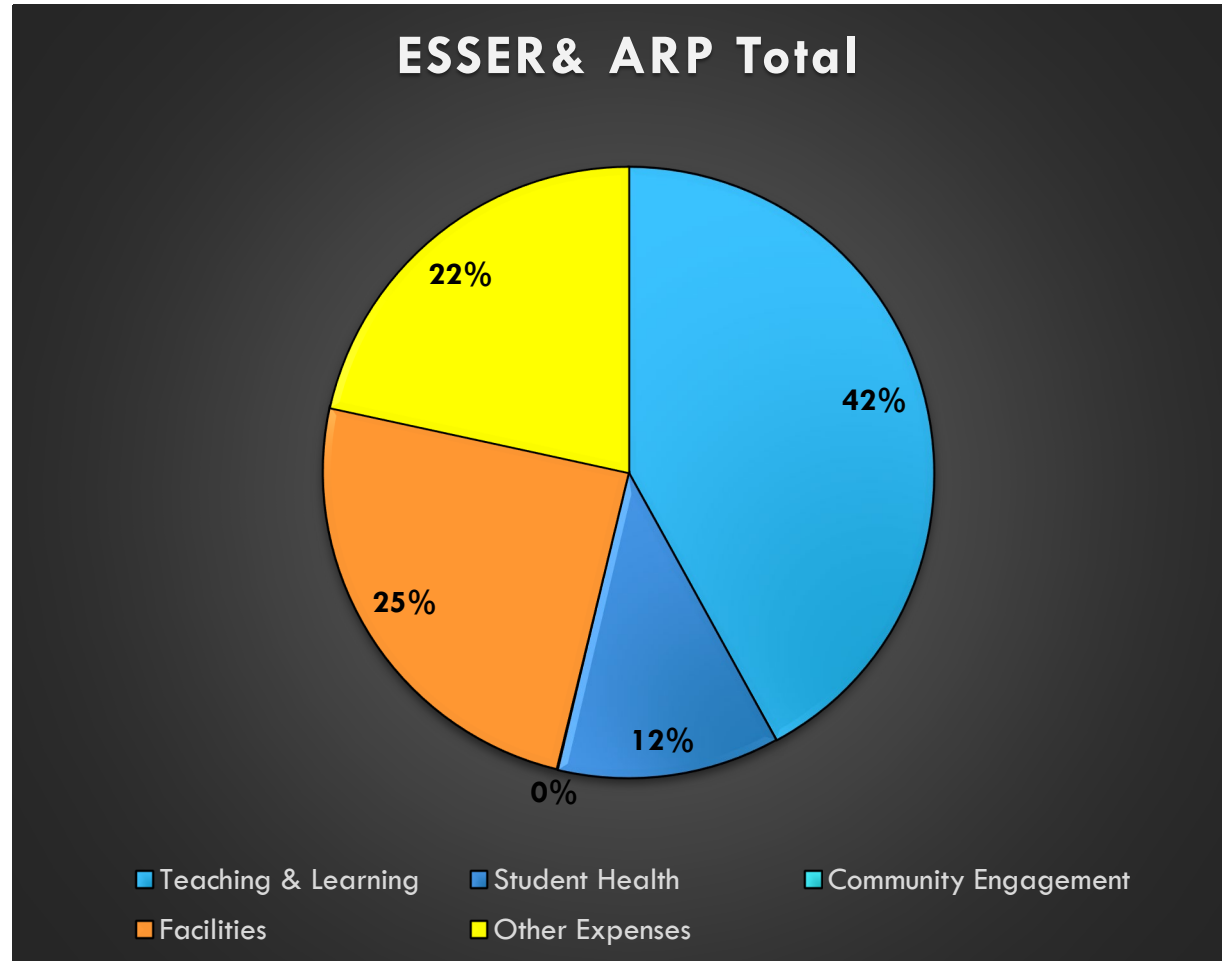
■ Teaching & Learning ■ Student Health
■ Community Engagement ■ Facilities
■ Other Expenses

American Rescue Plan



■ Teaching & Learning ■ Student Health
■ Community Engagement ■ Facilities
■ Other Expenses

ESSER & ARP GRANT ALLOCATIONS



ESSER I BUDGET

ESSER I Budget Summary	Original Budget	Amendments	Revised Budget	Expended & Encumbered	Available Funds
Teaching & Learning (20% Requirement)					
Additional eSchool Teachers	569,429	921,152	1,490,581	1,490,581	-
Student Technology & Connectivity	529,856	122,462	652,318	652,318	-
Extended Year Learning Opportunities	1,304,830	(737,542)	567,287	567,287	-
Career & Technical Education	42,000	(221)	41,779	41,779	-
Canvas Course Design	49,999	15,565	65,564	65,564	-
Teacher Training	2,062,365	27,778	2,090,143	2,090,143	-
School Site Tech Training	-	37,093	37,093	37,093	-
Subtotal Teaching & Learning	4,558,479	386,286	4,944,765	4,944,765	-
Mental & Student Health Program					
School Health Techs	132,504	4,792	137,296	137,296	-
Non Instructional Staff Training	85,075	23,082	108,157	108,157	-
Subtotal Mental Health	217,580	27,873	245,453	245,453	-
Facilities					
PPE & Cleaning Supplies	132,162	486,516	618,678	618,678	-
Custodial Services	374,306	168,411	542,717	531,771	10,946
Subtotal Facilities	506,468	654,927	1,161,395	1,150,449	10,946
Other Expenses					
Maintaining District Operations	1,018,662	(1,018,662)	-	-	-
Indirect Cost	344,382	(50,425)	293,957	280,073	13,884
Other Expenses	1,363,044	(1,069,087)	293,957	280,073	13,884
Total Traditional Schools	\$ 6,645,570	\$ (0)	\$ 6,645,570	\$ 6,620,740	24,831

ESSER II BUDGET

ESSER II Budget Summary	Original Budget	Amendments	Revised Budget	Expended & Encumbered	Available Funds
TRADITIONAL SCHOOL ALLOCATIONS:	25,926,512				
<u>Teaching & Learning (20% Requirement)</u>					
High Dose Tutoring	3,735,586	(615,000)	3,120,586	1,157,539	1,963,047
CANVAS Course Creation	18,398	-	18,398	49,888	(31,490)
Extended Year Learning Opportunities	2,854,967	-	2,854,967	1,109,315	1,745,652
Spring 2021 Tutoring	150,753	-	150,753	150,753	-
Access Curriculum Materials for K-12 ESE Students	108,768	-	108,768	55,558	53,210
Professional Development	517,121	-	517,121	139,416	377,705
iReady Middle School Literacy	264,448	-	264,448	126,495	137,953
Textbooks	3,869,945	-	3,869,945	3,862,067	7,878
Classroom Technology	1,287,380	-	1,287,380	724,121	563,259
Algebra Nation	28,800	-	28,800	14,440	14,360
UFLI	585,291	-	585,291	360,758	224,533
<u>Subtotal Teaching & Learning</u>	13,421,456	(615,000)	12,806,456	7,750,349	5,056,107
<u>Mental & Student Health Program</u>					
School Health Techs	437,012	-	437,012	437,012	-
School Guidance Clerical Hours	813,835	-	813,835	340,696	473,139
Family Liaison Specialists	3,096,589	-	3,096,589	478,302	2,618,288
Kognito Courses	235,911	-	235,911	78,637	157,274
Student Support - IDEA	604,372	-	604,372	551,001	53,371
<u>Subtotal Mental Health</u>	5,187,719	-	5,187,719	1,885,647	3,302,072

ESSER II BUDGET CONTINUED

ESSER II Budget Summary	Original Budget	Amendments	Revised Budget	Expended & Encumbered	Available Funds
Communication & Community Engagement					
Lets Talk App	62,938	-	62,938	62,938	-
Subtotal Engagement	62,938	-	62,938	62,938	-
Facilities					
PPE & Cleaning Supplies	964,123	(388,366)	575,757	659,851	(84,094)
Custodial Equipment	647,033	-	647,033	648,434	(1,401)
Custodial Services	100,000	-	100,000	17,708	82,292
Subtotal Facilities	1,711,156	(388,366)	1,322,790	1,325,993	(3,203)
Other Expenses					
Staff Bonuses	2,695,046	-	2,695,046	2,689,885	5,161
Grant Support Positions	1,469,090	-	1,469,090	737,323	731,767
Vaccine Incentive	329,840	-	329,840	324,927	4,912
Marinating District Operations	-	1,003,365	1,003,365	1,003,365	-
Indirect Cost	1,049,267	-	1,049,267	515,577	533,691
Subtotal Other Expenses	5,543,243	1,003,365	6,546,608	5,271,077	1,275,531
Total Traditional Schools	\$ 25,926,512	\$ -	\$ 25,926,511	\$ 16,296,004	\$ 9,630,508

ARP Budget Summary	Original Budget	Amendments	Revised Budget	Expended & Encumbered	Available Funds
<u>Teaching & Learning (20% Requirement)</u>					
High Dose Tutoring	1,840,134	-	1,840,134		1,840,134
Beyond the Bell Tutoring	1,499,987	-	1,499,987	95,241	1,404,746
Extended Year Learning Opportunities	579,889	-	579,889		579,889
SAIL Program	65,566	-	65,566		65,566
Teacher Planning Days	1,999,999	-	1,999,999		1,999,999
Beginning Teacher Cohort	34,349	-	34,349		34,349
Teacher Professional Development	68,207	-	68,207		68,207
Universal Gifted Screening	11,000	-	11,000	8,713	2,287
Textbooks	3,000,000	-	3,000,000		3,000,000
Transformational Leadership Academy	16,330	-	16,330	4,532	11,798
Elementary Math Curriculum Specialist	79,870	-	79,870	9,597	70,273
Breakthrough Coaching - Leadership Dev.	52,000	-	52,000	52,000	-
Illuminate Software	644,265	-	644,265		644,265
Pre-K Emergent Literacy Training	5,329	-	5,329		5,329
BEST Standards Curriculum Development	388,800	-	388,800	1,937	386,863
High Quality Curriculum	200,000	-	200,000		200,000
Progress Monitoring Assessment Creation	81,121	-	81,121		81,121
High School Reading Intervention	297,000	-	297,000		297,000
School Instructional Software	358,500	-	358,500		358,500
Classroom Technology	14,334,411	(5,655,139)	8,679,272	434,266	8,245,007
UFLI	317,631	-	317,631	75,000	242,631
<u>Subtotal Teaching & Learning</u>	25,874,388	(5,655,139)	20,219,249	681,286	19,537,963

ARP Budget Summary	Original Budget	Amendments	Revised Budget	Expended & Encumbered	Available Funds
<u>Mental & Student Health Program</u>					
School Social Workers	1,819,006	-	1,819,006		1,819,006
Professional Learning Teachers 0-3	29,800	-	29,800		29,800
Insights to Behavior	172,000	-	172,000	86,000	86,000
Teacher Professional Development	118,916	-	118,916	50,175	68,741
Adobe Pro	35,175	-	35,175		35,175
Laser Fiche Workflow Software for ESE	15,000	-	15,000		15,000
BASE SEL Online Lessons	180,000	-	180,000	60,860	119,140
Crisis Response Training	22,000	-	22,000		22,000
Mental Health Supervisor	234,566	-	234,566		234,566
Mental Health Training	1,118,850	-	1,118,850	40,650	1,078,200
School Guidance Clerical Hours	506,914	-	506,914		506,914
Therapeutic Interventions	300,000	-	300,000		300,000
Social Skills Building	75,000	-	75,000		75,000
Parenting Support	62,047	-	62,047		62,047
Inspirational/Motivational Speakers	40,000	-	40,000		40,000
Transportation	74,104	-	74,104		74,104
Substitutes	70,000	-	70,000	686	69,314
Mobile Mental Health App	250,000	-	250,000		250,000
Conferences	49,209	-	49,209	16,293	32,916
<u>Subtotal Mental Health</u>	5,172,586	-	5,172,586	254,664	4,917,922

ARP Budget Summary	Original Budget	Amendments	Revised Budget	Expended & Encumbered	Available Funds
<u>Communication & Community Engagement</u>					
Paradox Online Recruiting Software	45,000	-	45,000	30,000	15,000
<u>Subtotal Engagement</u>	45,000	-	45,000	30,000	15,000
<u>Facilities</u>					
PPE & Cleaning Supplies					-
HVAC	16,999,875	-	16,999,875	497,301	16,502,574
Outdoor Classrooms	3,010,000	(3,010,000)	-		-
Air Purifiers	2,801,583	-	2,801,583	2,735,717	65,866
Custodial Services		-			-
<u>Subtotal Facilities</u>	22,811,458	(3,010,000)	19,801,458	3,233,018	16,568,440
<u>Other Expenses</u>					
Veteran Teacher Bonus - \$1,000		1,064,020	1,064,020	1,062,944	1,076
Staff Bonus - \$1,250		4,901,189	4,901,189	4,893,107	8,081
Training Bonus - \$1,000		3,699,931	3,699,931		3,699,931
Scribbles Software	176,600	-	176,600	132,900	43,700
Strategic Planning	250,000	-	250,000	1,700	248,300
Parent Leadership Training	1,000,000	(1,000,000)	-		-
Leadership Training	1,000,000	-	1,000,000		1,000,000
Tardy Kiosks	42,306	-	42,306		42,306
Indirect Cost	1,541,419	-	1,541,419	287,686	1,253,733
<u>Other Expenses</u>	4,010,325	8,665,139	12,675,464	6,378,337	6,297,126
<u>Total Traditional Schools</u>	\$ 57,913,757	\$ -	\$ 57,913,757	\$ 10,577,305	\$ 47,336,452