

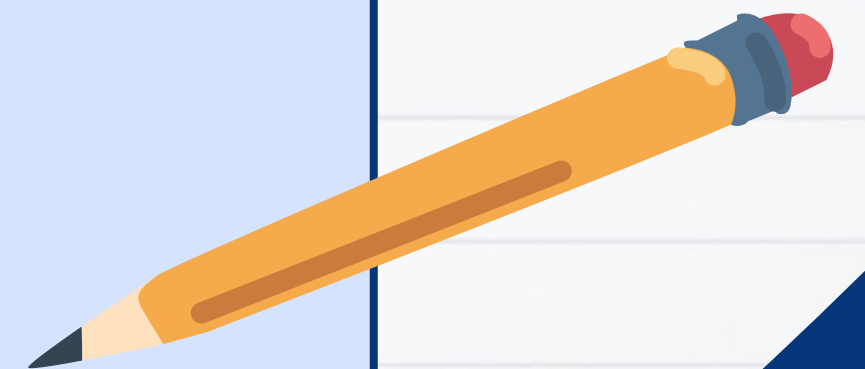


PUBLIC HEARING
ADOPTION OF THE 2024-25
TENTATIVE MILLAGE & BUDGET

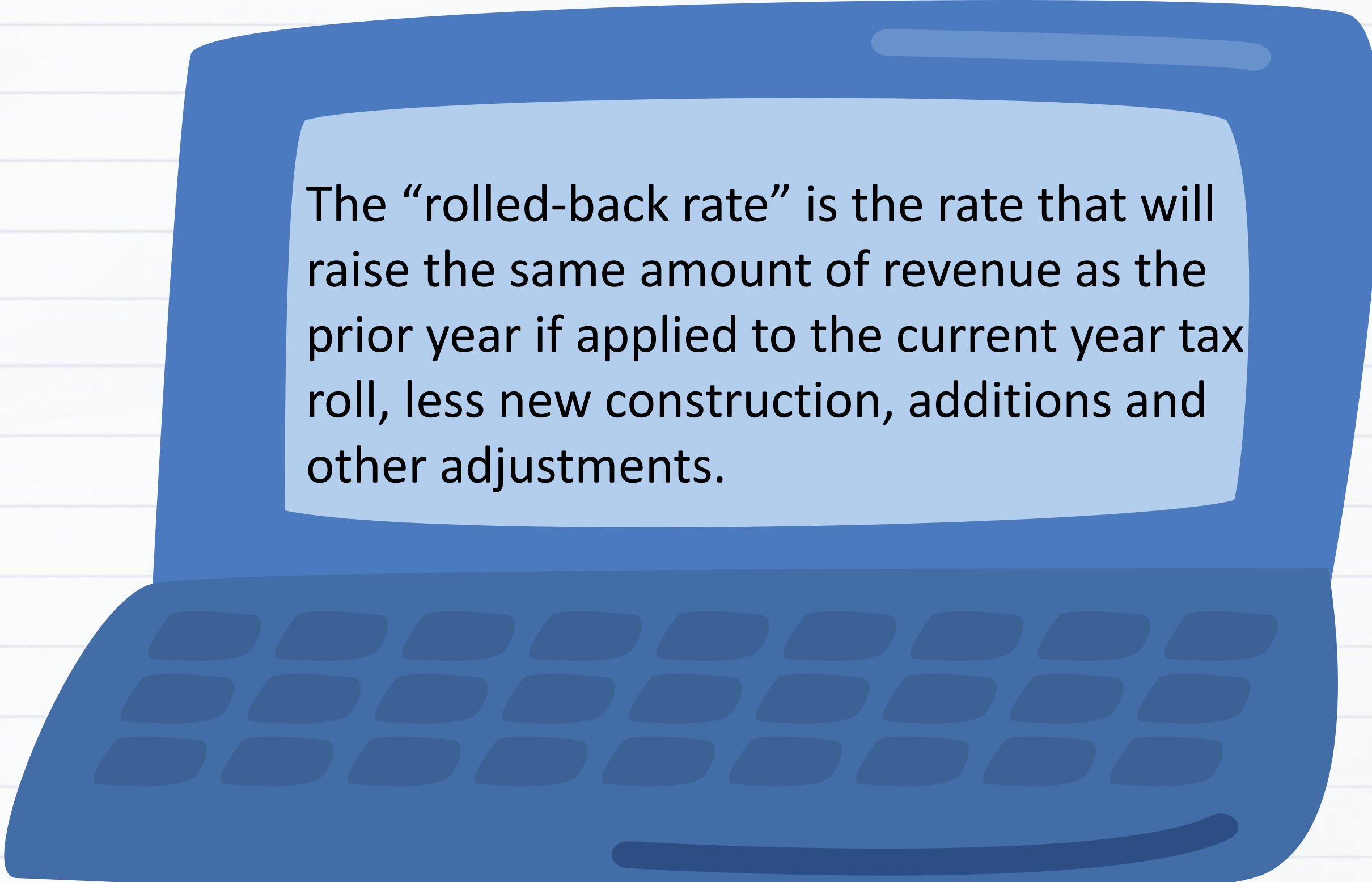
August 1, 2024

Truth In Millage (TRIM) Timelines

Monday July 1st	Property Appraiser certifies the tax roll
Friday July 19th	CALC 2 and Millage Certification received from the DOE
Wednesday July 24th	Board approves Tentative Budget for advertising
Sunday July 28th	Budget is Advertised to the Public
Thursday August 1 st	Public Hearing to Approve the Tentative Millage and Budget
Wednesday September 11 th	Public Hearing to Approve the Final Millage and Budget



Rolled Back Rates & Millage



The “rolled-back rate” is the rate that will raise the same amount of revenue as the prior year if applied to the current year tax roll, less new construction, additions and other adjustments.

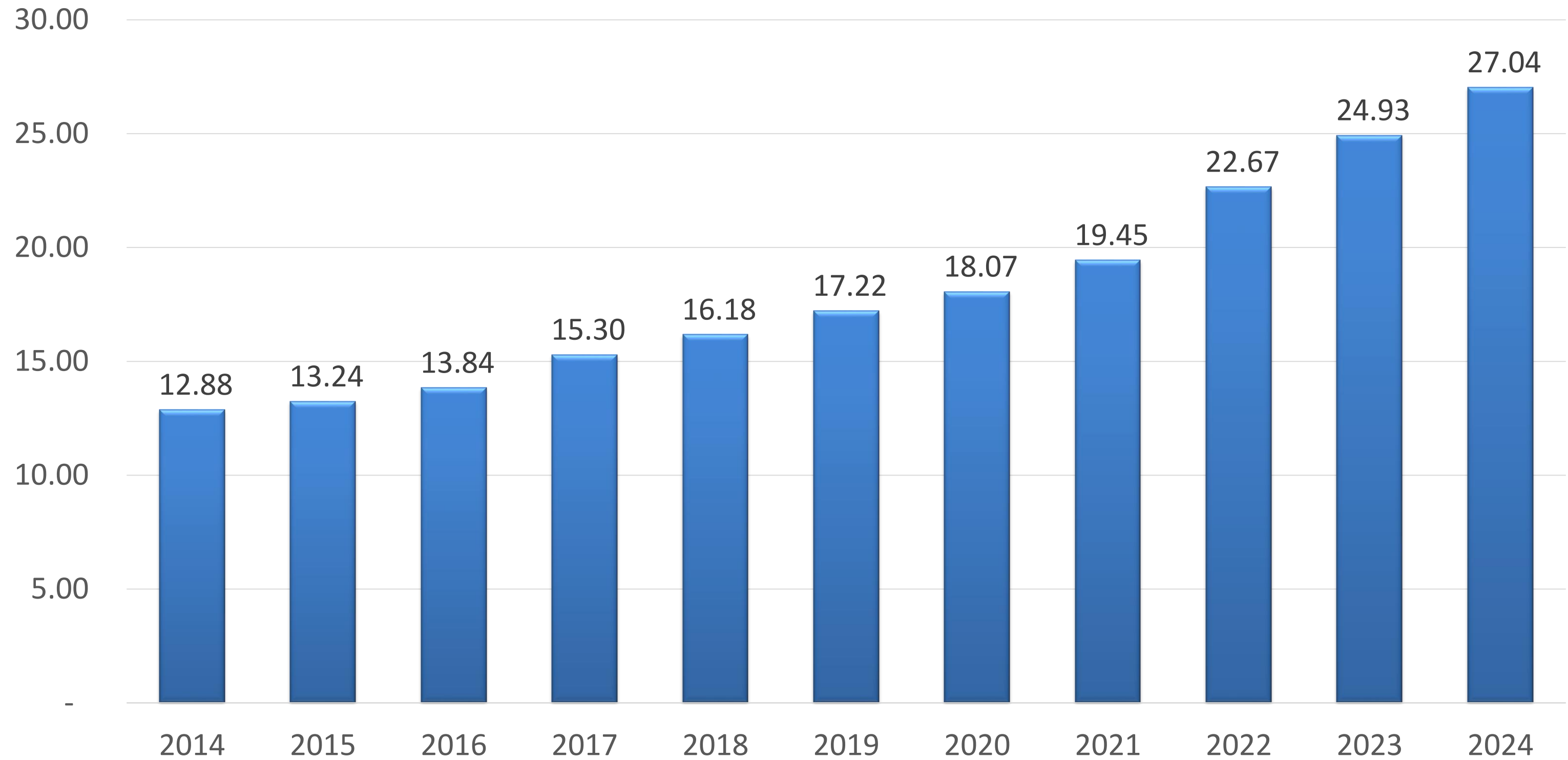
Ad Valorem Tax Revenue



Taxable Values		
2023-24 Final Gross Taxable Value	2024 Taxable Value	Increase (Decrease)
24,666,163,122.00	27,035,443,033.00	2,369,279,911.00
	Percentage Increase:	9.61%

Millage Revenue			
	2023-2024 Millage Revenue	2024-2025 Millage Revenue	Increase (Decrease)
Required Local Effort	76,205,532.00	78,199,479.00	1,993,947.00
Discretionary Operating	17,902,556.00	19,413,611.00	1,511,055.00
Capital Outlay	35,900,847.00	38,931,038.00	3,030,191.00
Additional Voted Millage	23,933,898.00	25,954,026.00	2,020,128.00
Total Millage Revenue	153,942,833.00	162,498,154.00	8,555,321.00

Property Tax Roll (Billions)



Rolled-Back Rates - RLE

Millage	23-24 Actual Rate	24-25 Rolled-Back Rate	24-25 Proposed Rate
State Law (RLE)	3.184	2.9744	3.0130
Capital Outlay	1.5000	1.4013	1.5000
Discretionary Operating	0.7480	0.6988	0.7480
Additional Voted Millage	1.0000	0.9342	1.0000
Total	6.4320	6.0087	6.2610

The Total Millage Rate to be levied exceeds the Rolled Back Rate computed pursuant to Section 200.065(1),F.S., by 4.2%

Millage Rates

	Actual 2023-24	Proposed 2024-25	Difference	Percent Difference
Required Local Effort	3.1840	3.0130	(0.1710)	
Discretionary Operating	0.7480	0.7480	-	
Capital Outlay	1.5000	1.5000	-	
Additional Voted Millage	1.0000	1.0000	-	
Total	6.4320	6.2610	(0.1710)	-2.66%

Millage Impact to Taxpayer for Education



Florida State law limits the annual increase in the assessed value of homesteaded property to 3% or the Consumer Price Index (CPI), whichever is less.

	<u>2023</u>	<u>2024</u>
Property's Assessed Value	\$ 200,000.00	\$ 206,000.00
Homestead Exemption	\$ 25,000.00	\$ 25,000.00
	<hr/>	<hr/>
House Taxable Value	\$ 175,000.00	\$ 181,000.00
	<hr/>	<hr/>
\$181,000 Taxable Value, 2024-2025 Millage @ 6.2610		\$ 1,133.24
\$175,000 Taxable Value, 2023-2024 Millage @ 6.4320		\$ 1,125.60
		<hr/>
Total Increase		\$ 7.64
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Historical Millage Rates





2024-2025 Tentative Budget Summary

FY 2024-2025 Tentative Budget

Fund	Fund Description	Total Budget
*General Fund	Operating	\$ 334,311,969
Special Revenue Fund	Restricted for Specified	70,639,392
Debt Service Fund	Restricted for Debt Payments	8,666,702
Capital Projects Fund	Restricted for Maintenance, Renovation, Construction, Debt	99,262,582
Internal Service Fund	Restricted for Insurance Payments	57,285,687
	Total	\$570,166,332

* Includes \$17,871,104.00 in Charter School Flow Through funds

2024-2025 Tentative Budget by Function

Description	General Fund	Debt Service	Capital Projects	Special Revenue	TOTAL
APPROPRIATIONS BY FUNCTION:					
5000 Instructional	170,500,089.00	-	-	16,743,007.03	187,243,096.03
6100 Pupil Personnel Services	17,737,835.23	-	-	3,347,387.38	21,085,222.61
6200 Instructional Media Services	5,635,001.63	-	-	-	5,635,001.63
6300 Instructional Curriculum Services	5,825,512.27	-	-	4,129,039.08	9,954,551.35
6400 Instructional Staff Training	1,465,437.32	-	-	5,012,528.13	6,477,965.45
6500 Instruction Related Technology	4,382,801.70	-	-	-	4,382,801.70
7100 Board of Education	1,370,146.42	-	-	-	1,370,146.42
7200 General Administration	1,737,911.48	-	-	472,265.73	2,210,177.21
7300 School Administration	19,515,677.06	-	-	1,049,772.73	20,565,449.79
7400 Facilities Acquisition & Constr.	2,545,004.70	-	71,964,624.22	-	74,509,628.92
7500 Fiscal Services	2,539,172.03	-	-	-	2,539,172.03
7600 Food Services	-	-	-	34,159,820.88	34,159,820.88
7700 Central Services	4,814,093.66	-	-	48,355.72	4,862,449.38
7800 Pupil Transportation	12,709,834.62	-	-	242,762.03	12,952,596.65
7900 Operation of Plant	37,586,192.36	-	-	247,430.61	37,833,622.97
8100 Maintenance of Plant	8,191,652.26	-	-	-	8,191,652.26
8200 Administrative Technology	1,045,202.95	-	-	-	1,045,202.95
9100 Community Services	5,833,077.70	-	-	-	5,833,077.70
9200 Redemption of Principal & Inter	-	27.35	16,420,795.68	-	16,420,823.03
Total Appropriations	\$ 303,434,642.39	\$ 27.35	\$ 88,385,419.90	\$ 65,452,369.32	\$ 457,272,458.96
Transfers Out	-	-	10,877,162.00	650,000.00	11,527,162.00
Fund Balance	30,877,326.74	8,196,691.00	-	4,537,023.00	43,611,040.74
Total Appropriations and Fund Balances	334,311,969.13	\$ 8,196,718.35	\$ 99,262,581.90	\$ 70,639,392.32	\$ 512,410,661.70

2024-2025 Tentative Budget by Object

Description	General Fund	Debt Service	Capital Projects	Special Revenue
APPROPRIATIONS BY OBJECT:				
100 Salaries	165,909,560.12	-	-	33,790,035.36
200 Employee Benefits	67,024,593.08	-	-	16,135,546.57
300 Purchased Services	42,722,492.87	-	-	3,112,123.36
400 Energy Service	10,972,883.16	-	-	340,499.68
500 Materials and Supplies	13,381,822.24	-	-	10,497,166.69
600 Capital Outlay	1,140,497.00	-	71,964,624.22	315,963.18
700 Other Expenses	2,282,793.92	-	16,420,795.68	1,013,603.87
Total Appropriations	303,434,642.39	-	88,385,419.90	65,204,938.71
Transfers Out	-		10,877,162.00	650,000.00
Fund Balance	30,877,326.74	8,196,718.46	-	4,784,452.87
Total Appropriations and Fund	334,311,969.13	8,196,718.46	99,262,581.90	70,639,391.58

2024-2025 District Staffing Totals

	District	Federal	Total	Percentage
Instructional	1909.99	92.3	2002.29	52%
ESP	1079.17	392.32	1471.49	38%
PT	161.74	73.32	235.06	6%
Admin	149.25	19.5	168.75	4%
	3300.15	577.44	3877.59	100%

Citizen Input



**THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA
RESOLUTION NUMBER 25-01**

WHEREAS, the School Board of Alachua County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2024 to June 30, 2025; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the School Board of Alachua County adopted the tentative millage rates for fiscal year 2024-2025 in the amounts of:

	<u>Tentative Millage Levy</u>	<u>Proposed Amount To Be Raised</u>
Required Local Effort Including Prior Period Funding Adjustment	3.0130	\$ 78,199,479
Capital Outlay	1.500	\$ 38,931,038
Discretionary Operating	0.748	\$ 19,413,611
Additional Voted Millage	1.000	\$ 25,954,026

The total millage rate to be levied is more than the roll-back rate by 4.20 percent.

NOW THEREFORE, BE IT RESOLVED:

That the School Board of Alachua County, adopted each tentative millage rate for the fiscal year July 1, 2024 to June 30, 2025 on August 1, 2024, by separate vote prior to adopting the tentative budget.

Diyonne McGraw, Chairman

**THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA
RESOLUTION NUMBER 25-02**

**A RESOLUTION OF THE ALACHUA COUNTY SCHOOL BOARD
ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR 2024-2025**

WHEREAS, the School Board of Alachua County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1, 2024 to June 30, 2025; and

WHEREAS, the School Board of Alachua County set forth the appropriations and revenue estimate for the budget for fiscal year 2024-2025; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the School Board of Alachua County adopted the tentative millage rates and the budget in the amount of \$597,413,050 for fiscal year 2024-2025.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the School Board of Alachua County, including millage rates as set forth therein, is hereby adopted by the School Board of Alachua County as a tentative budget for the categories indicated for the fiscal year July 1, 2024 to June 30, 2025.

Diyonne McGraw, Chairman