

BOARD MEMBERS

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MEMORANDUM

TO: Owen A. Roberts, Ph.D., Superintendent

FROM: Scott Ward, Assistant Superintendent
Planning, Budgeting, & Systems Accountability

SUBJECT: 2014-2015 Millage and Budget Resolutions

DATE: September 4, 2014

Enclosed are the proposed millage and budget resolutions together with supporting financial detail, by fund, outlining the appropriation changes from those tentatively approved at the public hearing held July 29, 2014. Differences from the tentative budget approved July 29, 2014, are set forth in Schedules I – V.

The supporting financial data is as follows:

Schedule	I	Changes in the General Fund
Schedule	II	Changes in the Special Revenue – Other (Federal Projects Funds)
Schedule	III	Changes in the Special Revenue – Food Service Fund
Schedule	IV	Changes in the Debt Service Fund
Schedule	V	Changes in the Capital Projects Fund

TSW/arr
Enclosures

Please return completed form to:
Florida Department of Education
Office of Funding & Financial Reporting
325 W. Gaines Street, Room 824
Tallahassee, Florida 32399-0400

Resolution Number 15-03
FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2014, AND ENDING JUNE 30, 2015.

WHEREAS, section 1011.04, Florida Statutes, requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised as shown by the officially adopted budget and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>12,880,292,156</u>	Required Local Effort	\$ <u>63,247,387</u>	<u>5.1150</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>581,159</u>	<u>0.0470</u> mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ <u>63,828,546</u>	<u>5.1620</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>12,880,292,156</u>	Discretionary Operating	\$ <u>9,249,081</u>	<u>0.7480</u> mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>12,880,292,156</u>	Additional Operating	\$ <u>12,365,081</u>	<u>1.0000</u> mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ <u>0</u>	<u>0</u> mills s. 1011.73(1), F.S.

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>12,880,292,156</u>	Local Capital Improvement	\$ <u>18,547,621</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills s. 1011.71(3)(a), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u> </u>	<u> </u>	\$ <u> </u>	<u> </u> mills s. 1010.40, F.S.
	<u> </u>	\$ <u> </u>	<u> </u> mills s. 1011.74, F.S.
	<u> </u>	\$ <u> </u>	<u> </u> mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLL-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 0.78 PERCENT.

STATE OF FLORIDA

COUNTY OF ALACHUA

I, Owen A Roberts, Superintendent of Schools and ex-officio Secretary of the District School Board of Alachua County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Alachua County, Florida, September 16, 2014

Signature of Superintendent of Schools

Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 W. Gaines Street, Room 824, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

Resolution Number 15-04

A RESOLUTION OF THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA,
ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2014-2015

WHEREAS, the School Board of Alachua County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2014 to June 30, 2015; and

WHEREAS, the School Board of Alachua County set forth the appropriations and revenue estimate for the Budget for fiscal year 2014-2015.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the School Board of Alachua County adopted the final millage rates and the budget in the amount of \$316,372,883.57 for fiscal year 2014-2015.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the School Board of Alachua County, including the millage rates as set forth therein, is hereby adopted by the School Board of Alachua County as a final budget for the categories indicated for the fiscal year July 1, 2014 to June 30, 2015.

Gunnar F. Paulson, Chair

Date of Signature

SCHEDULE I

CHANGES IN THE GENERAL FUND
FROM THE TENTATIVE BUDGET OF 7/29/2014

	APPROVED BUDGET 7/29/2014	ADJUSTMENTS	REVISED BUDGET 9/16/2014
SALARIES	\$ 130,149,568.00	\$ (0.11)	\$ 130,149,567.89
BENEFITS	40,761,120.00	(0.11)	40,761,119.89
PURCHASED SERVICES	26,379,699.00	(0.14)	26,379,698.86
ENERGY SERVICES	10,352,026.00	-	10,352,026.00
MATERIALS AND SUPPLIES	8,652,804.00	0.25	8,652,804.25
CAPITAL OUTLAY	3,506,375.00	0.83	3,506,375.83
OTHER EXPENSES	2,703,406.00	-	2,703,406.00
TRANSFERS	-	-	-
FUND BALANCE	23,160,508.00	584,811.53 (1)	23,745,319.53
	<u>\$ 245,665,506.00</u>	<u>\$ 584,812.25</u>	<u>\$ 246,250,318.25</u>

(1) The increase is a result of adjustments to actual ending 2013-2014 balances, and an increase in PECO Maintenance transfer funding.

SCHEDULE II

CHANGES IN THE SPECIAL REVENUE - OTHER
FROM THE TENTATIVE BUDGET OF 7/29/2014

	APPROVED BUDGET 7/29/2014	ADJUSTMENTS	REVISED BUDGET 9/16/2014
SALARIES	\$ 8,983,750.00	\$ (0.20)	\$ 8,983,749.80
BENEFITS	3,164,769.00	(0.08)	3,164,768.92
PURCHASED SERVICES	402,368.00	-	402,368.00
ENERGY SERVICES	-	-	-
MATERIALS AND SUPPLIES	545,141.00	0.56	545,141.56
CAPITAL OUTLAY	426,372.00	-	426,372.00
OTHER EXPENSES	851,871.00	0.06	851,871.06
TRANSFERS	-	-	-
FUND BALANCE	-	-	-
	<u>\$ 14,374,271.00</u>	<u>\$ 0.34</u>	<u>\$ 14,374,271.34</u>

CHANGES IN THE SPECIAL REVENUE - FOOD SERVICE FUND
FROM THE TENTATIVE BUDGET OF 7/29/2014

	APPROVED BUDGET 7/29/2014	ADJUSTMENTS	REVISED BUDGET 9/16/2014
SALARIES	\$ 4,303,000.00	\$ -	\$ 4,303,000.00
BENEFITS	2,022,000.00	-	2,022,000.00
PURCHASED SERVICES	642,900.00	-	642,900.00
ENERGY SERVICES	263,700.00	-	263,700.00
MATERIALS AND SUPPLIES	4,606,800.00	-	4,606,800.00
CAPITAL OUTLAY	22,500.00	-	22,500.00
OTHER EXPENSES	405,000.00	-	405,000.00
TRANSFERS	486,350.00	-	486,350.00
FUND BALANCE	2,379,831.00	310,465.21 (1)	2,690,296.21
	<u>\$ 15,132,081.00</u>	<u>\$ 310,465.21</u>	<u>\$ 15,442,546.21</u>

(1) The increase is a result of adjustments to actual ending 2013-2014 balances.

SCHEDULE IV

CHANGES IN THE DEBT SERVICE FUND
FROM THE TENTATIVE BUDGET OF 7/29/2014

	APPROVED BUDGET 7/29/2014	ADJUSTMENTS	REVISED BUDGET 9/16/2014
OTHER EXPENSES	\$ -	\$ -	\$ -
REDEMPTION OF PRIN & INT	921,000.00	-	921,000.00
FUND BALANCE	<u>10,640,516.00</u>	<u>(923,993.99) (1)</u>	<u>9,716,522.01</u>
	<u>\$ 11,561,516.00</u>	<u>\$ (923,993.99)</u>	<u>\$ 10,637,522.01</u>

(1) The decrease is a result of adjustments to actual ending 2013-2014 balances.

SCHEDULE V

CHANGES IN THE CAPITAL PROJECTS FUND
FROM THE TENTATIVE BUDGET OF 7/29/2014

	APPROVED BUDGET 7/29/2014	ADJUSTMENTS	REVISED BUDGET 9/16/2014
CAPITAL OUTLAY	<u>\$ 14,923,553.00</u>	<u>\$ (690,258.24) (1)</u>	<u>\$ 14,233,294.76</u>
OTHER EXPENSES	6,266,497.00	-	6,266,497.00
TRANSFERS	8,652,440.00	515,994.00 (1)	9,168,434.00
FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
	<u><u>\$ 29,842,490.00</u></u>	<u><u>\$ (174,264.24)</u></u>	<u><u>\$ 29,668,225.76</u></u>

(1) The change is a result of adjustments to actual ending 2013-2014 balances, and a PECO Maintenance transfer to the General Fund.

**SUMMARY OF CHANGES IN ALL FUNDS
FROM THE TENTATIVE BUDGET OF 7/29/2014**

	APPROVED BUDGET 7/29/2014	ADJUSTMENTS	REVISED BUDGET 9/16/2014
General Fund, Schedule I	\$ 245,665,506.00	\$ 584,812.25	\$ 246,250,318.25
Special Revenue Other, Schedule II	14,374,271.00	0.34	14,374,271.34
Special Revenue Food Service, Schedule III	15,132,081.00	310,465.21	15,442,546.21
Debt Service, Schedule IV	11,561,516.00	(923,993.99)	10,637,522.01
Capital Projects, Schedule V	29,842,490.00	(174,264.24)	29,668,225.76
	<u>\$ 316,575,864.00</u>	<u>\$ (202,980.43)</u>	<u>\$ 316,372,883.57</u>