

BOARD MEMBERS

April M. Griffin
Leanetta McNealy, Ph.D.
Carol Oyenarte
Gunnar F. Paulson, Ed.D.
Eileen F. Roy

SUPERINTENDENT

Owen A. Roberts, Ph.D.



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We are committed to the success of every student!

MEMORANDUM

TO: Owen A. Roberts, Superintendent

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

SUBJECT: Budget and Millage Information for the July 22, 2014, Meeting

DATE: July 21, 2014

Enclosed are seven schedules showing proposed millage rates, millage comparisons, and budget hearing notices as required by law.

- Schedule I - Notice of Property Tax Increase
- Schedule II - Percent Change Over Rolled Back Rate
- Schedule III - Comparison of Proposed 2014-2015 to the 2013-2014 Actual Millage Rates
- Schedule IV - Budget Summary Notice
- Schedule V - Budget Ad Percent Increase Over Prior Year Expenditures
- Schedule VI - Notice of Tax for School Capital Outlay
- Schedule VII - Budget Appropriations Approved for Advertisement

The proposals are subject to administrative recommendations and Board approval of the recommended millages and budget amounts. If millages or recommendations approved are different from those presented, changes to these schedules will be necessary.

Upon Board approval of the budget for advertisement, as presented or amended during the Board meeting on July 22, 2014, a public hearing will be held on July 29, 2014, to approve the tentative budget, millage rates, and program recommendations.

TSW/arr
Enclosures

Schedule I

NOTICE OF
PROPOSED TAX INCREASE

The School Board of Alachua County will soon consider a measure to increase its property tax levy.

Last year’s property tax levy

- A. Initially proposed tax levy\$ 104,337,368
- B. Less tax reductions due to Value Adjustment Board
and other assessment changes\$ (245,098)
- C. Actual property tax levy \$ 104,582,466

This year’s proposed tax levy.....\$ 108,323,257

A portion of the tax levy is required under state law in order for the school board to receive \$84,458,654 in state education grants. The required portion has increased by 0.84 percent, and represents approximately six tenths of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on July 29, 2014, at 5:01 p.m., in the School Board Meeting Room at the Kirby-Smith Center, 620 East University Avenue, Gainesville, Florida.

A DECISION on the proposed tax increase and the budget will be made at this hearing.

Schedule II

REQUIRED TRIM CALCULATION
PERCENT CHANGE OVER ROLLED-BACK RATE
2014-2015

	ROLLED-BACK RATE	PROPOSED MILLAGE	MILLAGE INCREASE (DECREASE)
REQUIRED LOCAL EFFORT	5.1189	5.1620	0.0431
VOTER APPROVED OPERATING MILLAGE	0.9932	1.0000	0.0068
DISCRETIONARY OPERATING	0.7429	0.7480	0.0051
CAPITAL IMPROVEMENT	1.4898	1.5000	0.0102
	<u>8.3448</u>	<u>8.4100</u>	<u>0.0652</u>

THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS THE ROLL-BACK RATE COMPUTED
PURSUANT TO SECTION 200.65(1), F. S., BY 0.78 PERCENT.

Schedule III

FOR INFORMATION ONLY

COMPARISON OF PROPOSED 2014-2015 TO THE 2013-2014 ACTUAL MILLAGE RATES CALCULATION NOT REQUIRED IN TRIM PROCESS MILLAGE BY FUND

2014-2015 PROPOSED	OPERATING	DEBT SERVICE	CAPITAL IMPROVEMENT	TOTAL ALL FUNDS
REQUIRED LOCAL EFFORT	5.162			5.162
VOTER APPROVED OPERATING MILLAGE	1.000			1.000
DISCRETIONARY OPERATING	0.748			0.748
CAPITAL IMPROVEMENT			1.500	1.500
	6.910	-	1.500	8.410

2013-2014 ACTUAL	OPERATING	DEBT SERVICE	CAPITAL IMPROVEMENT	TOTAL ALL FUNDS
REQUIRED LOCAL EFFORT	5.154			5.154
VOTER APPROVED OPERATING MILLAGE	1.000			1.000
DISCRETIONARY OPERATING	0.748			0.748
CAPITAL IMPROVEMENT			1.500	1.500
	6.902	-	1.500	8.402

INCREASE/ (DECREASE)	0.008	-	-	0.008
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PERCENT CHANGE				0.10%
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MILLAGE RECAP

	ACTUAL 2013-2014	PROPOSED 2014-2015	DIFFERENCE	PERCENT DIFFERENCE
REQUIRED LOCAL EFFORT (STATE)	5.154	5.162	0.008	
VOTER APPROVED OPERATING MILLAGE (VOTED)	1.000	1.000	-	
DISCRETIONARY OPERATING (SBAC)	0.748	0.748	-	
CAPITAL IMPROVEMENT (SBAC)	1.500	1.500	-	
TOTAL	8.402	8.410	0.008	0.10%

TOTAL STATE INCREASE (DECREASE) = 0.008

TOTAL LOCAL INCREASE (DECREASE) = -

0.008

BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF ALACHUA COUNTY ARE 3.1%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR 2014-2015

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (including Prior Period Funding Adjustment Millage)	5.1620	Discretionary Critical Needs (Operating)	0.0000
Local Capital Improvement	1.5000	Additional Voted Millage (Operating)	1.0000
Discretionary Operating	0.7480		

PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:

Debt Service	0.0000
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TOTAL MILLAGE 8.4100

<u>ESTIMATED REVENUES:</u>	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	\$ 1,135,000	\$ 24,117,471	\$ -	\$ -	\$ -	\$ -	\$ -	25,252,471
State Sources	117,944,346	166,000	945,600	675,187	-	-	-	119,731,133
Local Sources	92,297,535	2,843,050	-	18,707,621	-	-	-	113,848,206
TOTAL SOURCES	\$ 211,376,881	\$ 27,126,521	\$ 945,600	\$ 19,382,808	\$ -	\$ -	\$ -	258,831,810
Transfers In	7,992,910	-	659,530	486,350	-	-	-	9,138,790
Fund Balances/Net Assets	26,295,715	2,379,831	9,956,386	9,973,332	-	-	-	48,605,264
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 245,665,506	\$ 29,506,352	\$ 11,561,516	\$ 29,842,490	\$ -	\$ -	\$ -	316,575,864
<u>EXPENDITURES:</u>								
Instruction	\$ 125,312,128	\$ 10,061,988	\$ -	\$ -	\$ -	\$ -	\$ -	135,374,116
Pupil Personnel Services	12,207,061	384,963	-	-	-	-	-	12,592,024
Instructional Media Services	4,681,965	-	-	-	-	-	-	4,681,965
Instruction and Curriculum Development Services	6,901,842	2,248,558	-	-	-	-	-	9,150,400
Instructional Staff Training Services	1,041,053	666,648	-	-	-	-	-	1,707,701
Instruction Related Technology	3,222,090	-	-	-	-	-	-	3,222,090
Board of Education	1,237,528	-	-	-	-	-	-	1,237,528
General Administration	923,837	769,878	-	-	-	-	-	1,693,715
School Administration	13,084,134	-	-	-	-	-	-	13,084,134
Facilities Acquisition and Construction	2,077,129	-	-	-	-	-	-	2,077,129
Fiscal Services	1,770,131	-	-	14,923,553	-	-	-	16,693,684
Food Services	-	12,265,900	-	-	-	-	-	12,265,900
Central Services	3,392,726	125,890	-	-	-	-	-	3,518,616
Pupil Transportation Services	12,635,268	105,846	-	-	-	-	-	12,741,114
Operation of Plant	23,333,609	8,000	-	-	-	-	-	23,341,609
Maintenance of Plant	5,436,247	-	-	-	-	-	-	5,436,247
Administrative Technology Services	1,322,909	-	-	-	-	-	-	1,322,909
Community Services	3,925,341	2,500	-	-	-	-	-	3,927,841
Debt Service	-	-	921,000	6,266,497	-	-	-	7,187,497
TOTAL EXPENDITURES	\$ 222,504,998	\$ 26,640,171	\$ 921,000	\$ 21,190,050	\$ -	\$ -	\$ -	271,256,219
Transfers Out	-	486,350	-	8,652,440	-	-	-	9,138,790
Fund Balances/Net Assets	23,160,508	2,379,831	10,640,516	-	-	-	-	36,180,855
TOTAL EXPENDITURES								
TRANSFERS & BALANCES	\$ 245,665,506	\$ 29,506,352	\$ 11,561,516	\$ 29,842,490	\$ -	\$ -	\$ -	316,575,864

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE
OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

Schedule V

FOR INFORMATION ONLY

BUDGET AD PERCENT OVER PRIOR YEAR EXPENDITURES
CALCULATION FOR TRIM BUDGET SUMMARY

	2013-2014 EXPENDITURES		2014-2015 BUDGET		INCREASE (DECREASE)
OPERATING	\$	238,318,253	\$	245,665,506	\$ 7,347,253
PERCENTAGE CHANGE					3.1%

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The School Board of Alachua County will soon consider a measure to continue to impose a 1.500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 6.910 mills for operating expenses and is proposed solely at the discretion of the school board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

The capital outlay tax will generate approximately \$18,547,621 to be used for the following projects:

CONSTRUCTION AND REMODELING

1. Districtwide Security Enhancements.
2. Districtwide Safety to Life Corrections and Improvements.
3. Districtwide American Disabilities Act Corrections and Improvement.
4. Districtwide Energy and Conservation Improvements.
5. Districtwide Communication and Technology Improvements.
6. Districtwide Storage, Custodial Space, and Sanitation Enhancements.
7. Districtwide Paving, Site Improvements, and Physical Education Enhancements.
8. Districtwide Planning, Professional Services and Purchase of Land for Future and Existing School Sites.

MAINTENANCE, RENOVATION, AND REPAIR

1. A. Q. Jones Exceptional Student Center Food Service Renovation and Repair.
2. Districtwide HVAC Maintenance and Repair.
3. Districtwide Roof Renovation and Repair.
4. Districtwide Maintenance, Renovation, Remodeling, and Repairs.

MOTOR VEHICLE PURCHASES

1. Purchase of fifteen (15) new school buses.
2. Purchase of Motor Vehicles and Equipment for the maintenance/operation of physical plants and for the storing or distributing of materials and equipment.

NEW AND REPLACEMENT EQUIPMENT, COMPUTERS AND ELECTRONIC LEARNING DEVICES, AND ENTERPRISE RESOURCE SOFTWARE, AND S. 1011.71(2), F.S., ELIGIBLE EXPENDITURES IN SUPPORT OF DIGITAL CLASSROOMS PLANS PURSUANT TO S. 1011.62(12), F.S.

1. New and Replacement Equipment Purchases for Various Schools and Centers.

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

1. Certificates of Participation (Refunding, Series 2005).
2. Certificates of Participation (Refunding, Series 2009A).
3. Certificates of Participation (Series 2010A).
4. Certificates of Participation (Series 2010B).
5. Certificates of Participation (Series 2010C).
6. Certificates of Participation (Series 2011A).
7. Certificates of Participation (Series 2013).

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

1. Relocatable Classrooms for Various Alachua County Schools.

PAYMENTS OF LOANS APPROVED PURSUANT TO SS.1011.14 AND 1011.15, F.S.

PAYMENTS OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES AND REGULATIONS

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL & ANCILLARY PLANTS OF THE SCHOOL DISTRICT

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

1. Permanent and Relocatable Classrooms for Various Alachua County Schools.

PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO F.S. 1011.71 (2) (i)

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on July 29, 2014, at 5:01 p.m., in the School Board Meeting Room at the Kirby-Smith Center, 620 East University Avenue, Gainesville, Florida.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

BUDGET APPROPRIATIONS APPROVED FOR ADVERTISEMENT

BE IT RESOLVED THAT THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA, HEREBY ADOPTS THE TENTATIVE PROPOSED BUDGET FOR ADVERTISEMENT DATED JULY 22, 2014 WHICH CONTAINS THE FOLLOWING FUNDS AND APPROPRIATIONS, FOR THE 2014-2015 FISCAL YEAR:

<u>FUND</u>	<u>APPROPRIATION</u>
GENERAL	\$ 245,665,506
SPECIAL REVENUE	29,506,352
DEBT SERVICE	11,561,516
CAPITAL PROJECTS	<u>29,842,490</u>
TOTAL	<u><u>\$ 316,575,864</u></u>