

Public Hearing- School Board of Alachua County

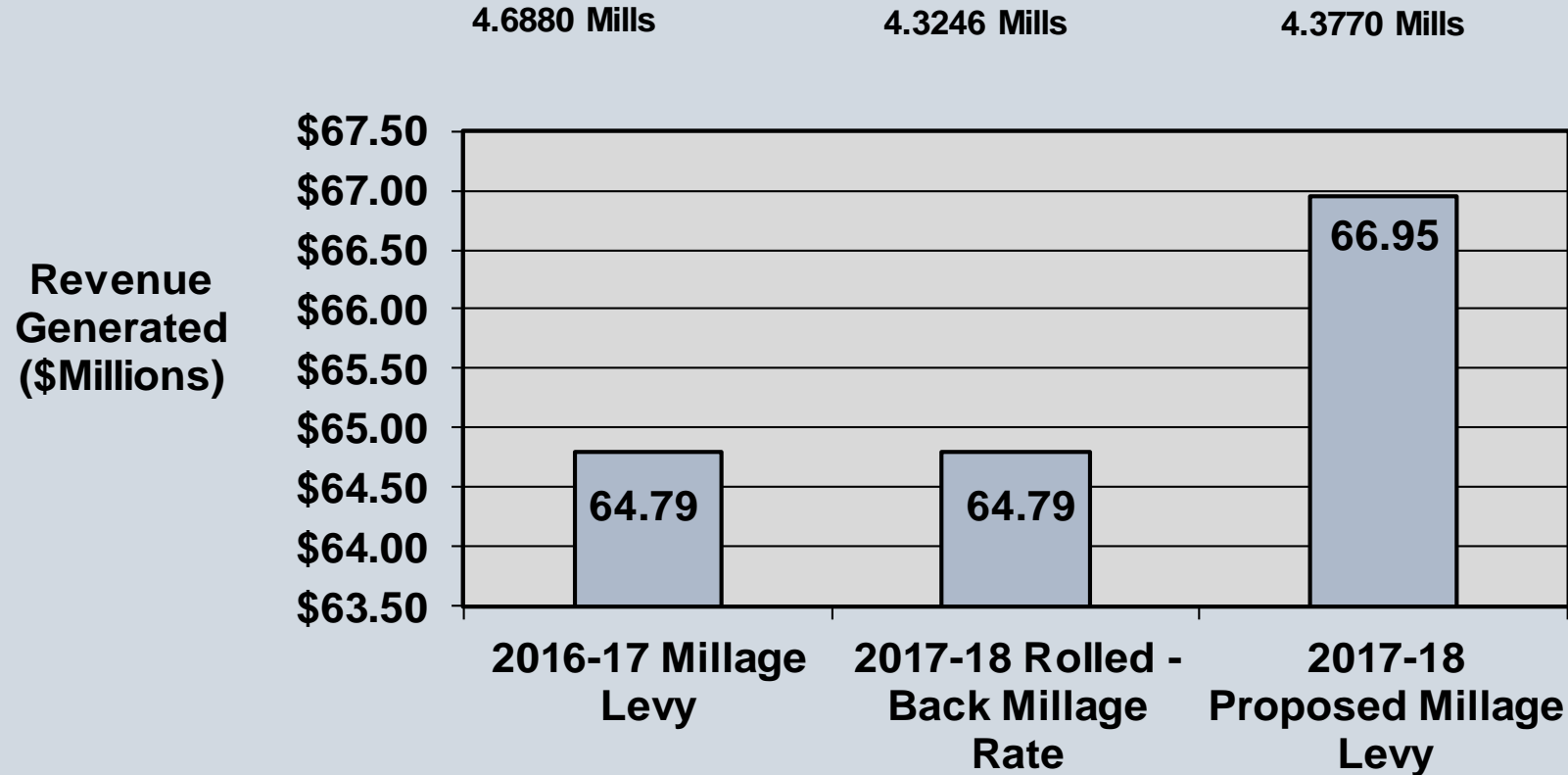
AUGUST 1, 2017

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.

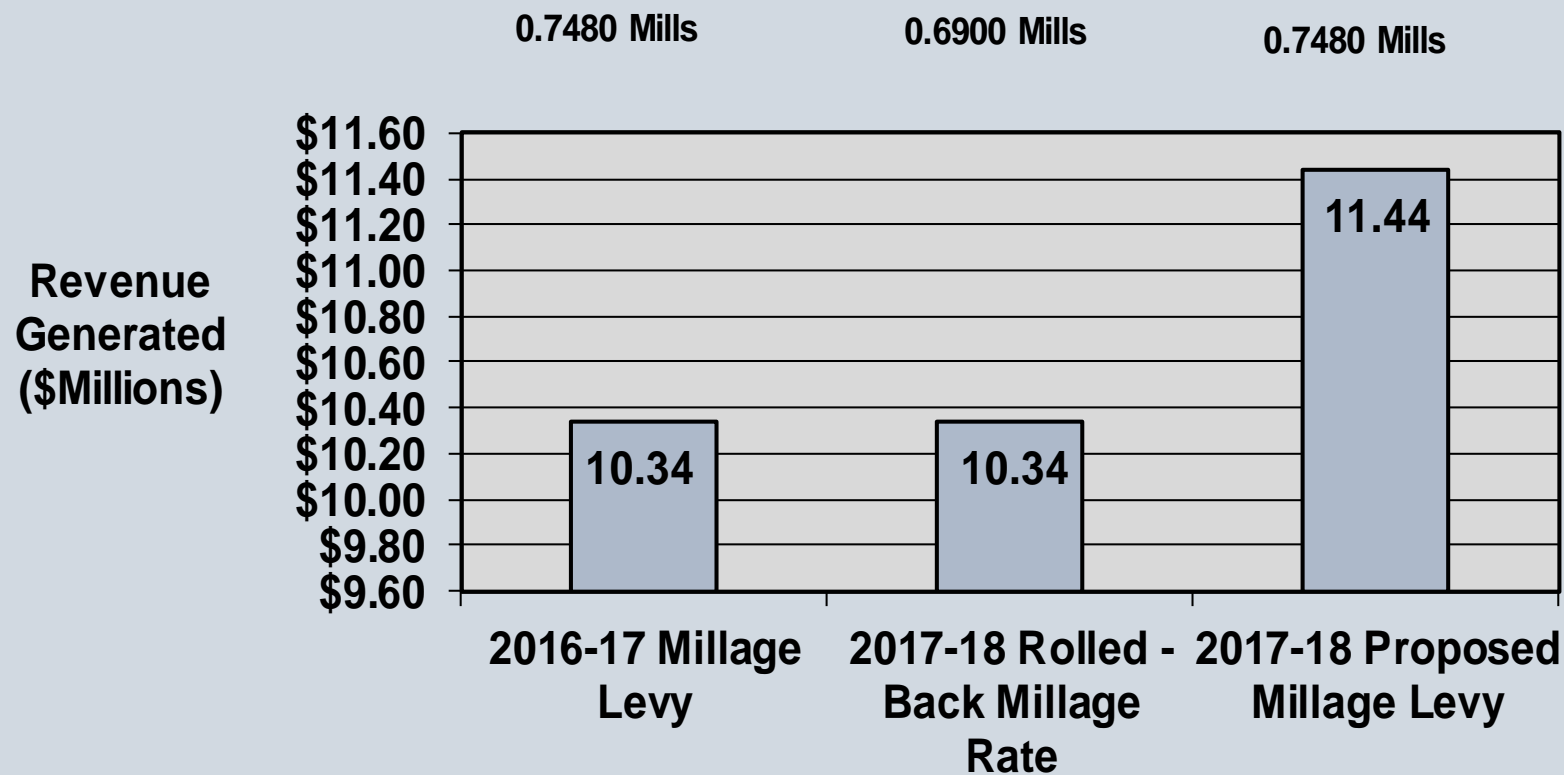
Rolled-Back Rates

Required Local Effort (RLE)



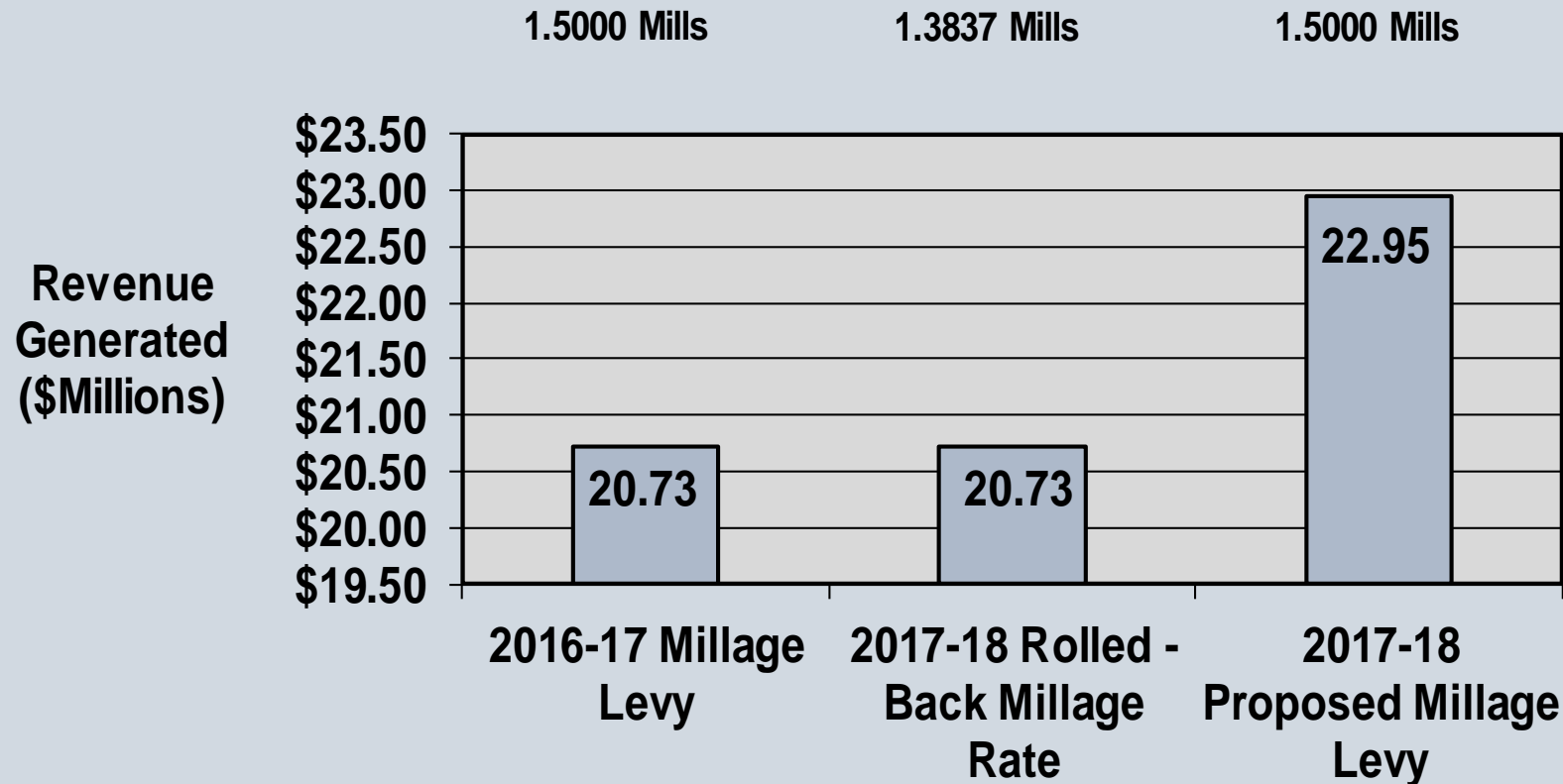
Rolled-Back Rates

Discretionary Operating



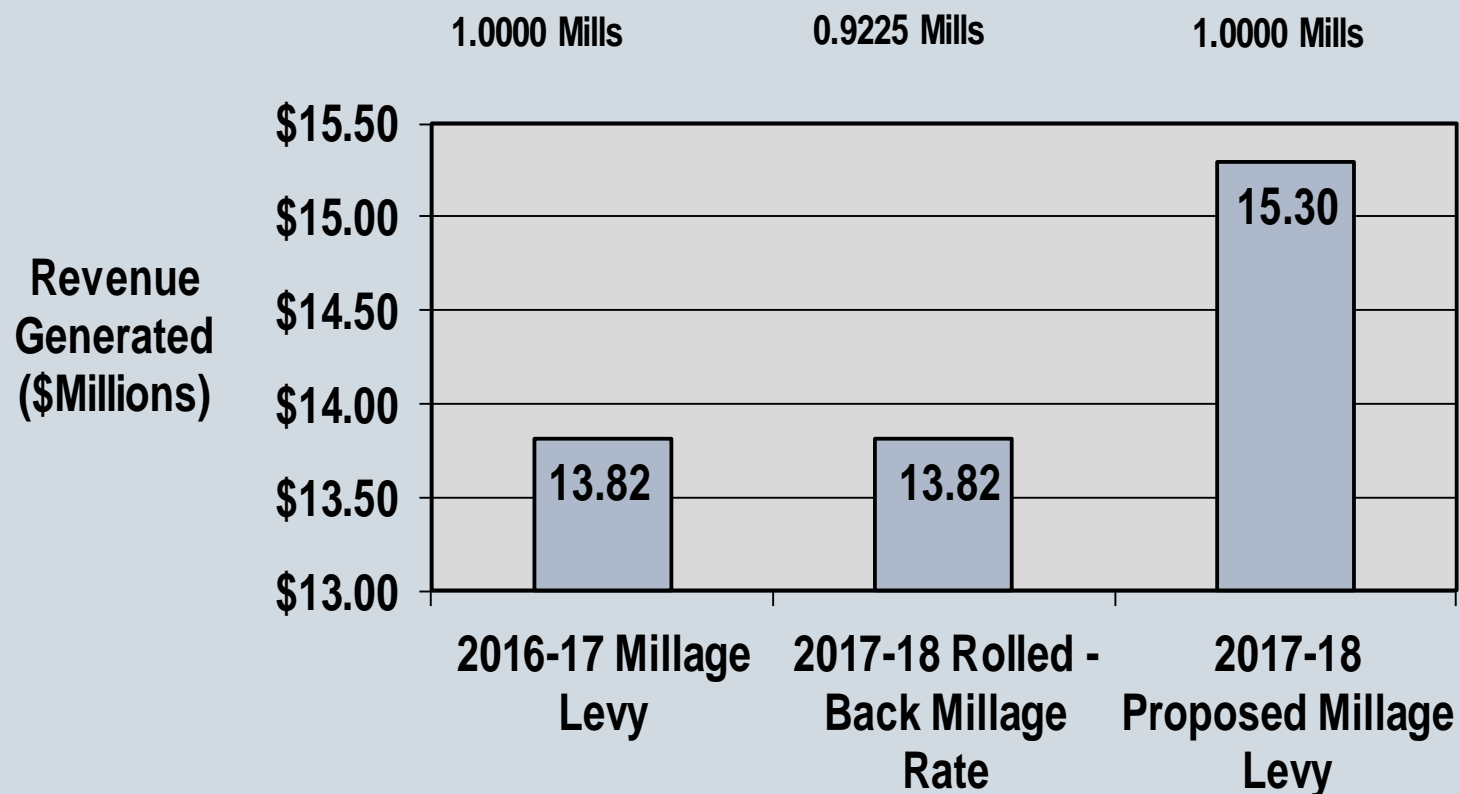
Rolled-Back Rates

Capital Outlay



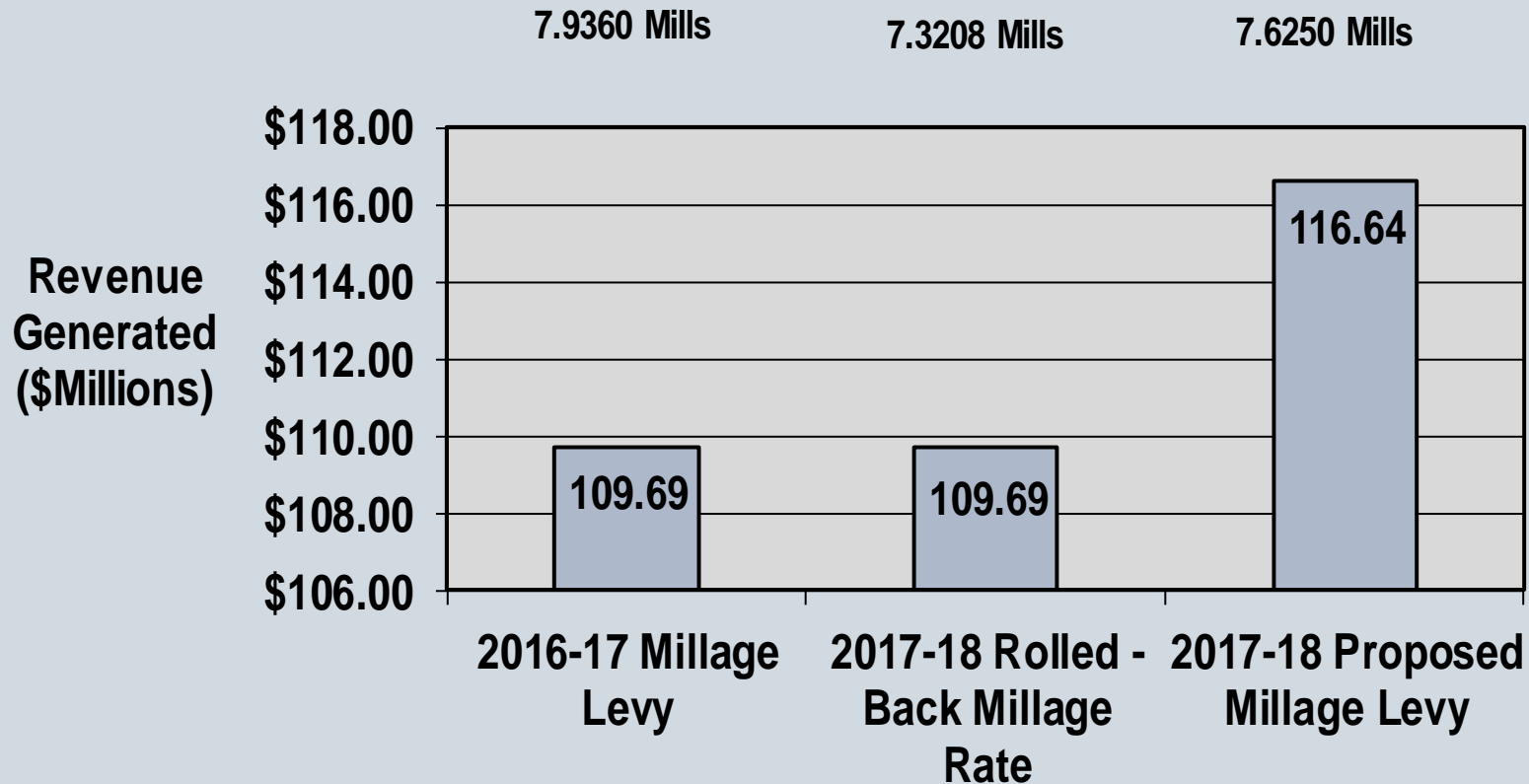
Rolled-Back Rates

Voter Approved Operating



Rolled-Back Rates

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



2017-2018 Budgeted Advalorem Tax Revenues

Description	2016-2017 Actual Mills	2017-2018 Proposed	Increase (Decrease)	2017-2018 Est.	
				Local Tax Revenue	2017-2018 Est. State Revenue
General Operating Millage:					
Required Local Effort	4.688	4.377	(0.311)	\$ 64,275,429	\$ 96,429,848
Additional Voted Millage	1.000	1.000	-	14,684,814	
Discretionary Operating	0.748	0.748	-	10,984,241	\$ 3,152,333
Total Estimated Operating	6.436	6.125	(0.311)	\$ 89,944,484	\$ 99,582,181
Other Millage:					
Capital Improvement	1.500	1.500	-	\$ 22,027,221	
Estimated Total	7.936	7.625	(0.311)	\$ 111,971,705	\$ 99,582,181

Millage Impact on Taxpayer for Education

Assessment Increases:

If the market value of a home exceeds the assessed value, the assessment will automatically increase by the consumer price index (CPI) or a maximum of 3% per year. For 2017 the CPI is 2.1%. Therefore, the maximum increase in assessment for 2017, assuming no improvements to a home, would be 2.1%.

	MARKET VALUE	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE
YOUR PROPERTY VALUE THIS YEAR:	135,000	127,625	25,000	102,625
YOUR PROPERTY VALUE LAST YEAR:	135,000	125,000	25,000	100,000

Millage Impact on Taxpayer for Education (cont)

Assumptions:

- **2017-2018 Assessed Value increased by 2.1%.**
- **House assessed at \$127,625 with a \$25,000 homestead exemption for education with maximum change in Assessed Value.**

\$102,625 @ 7.625 mills for 2017-2018	\$ 782.52
\$100,000 @ 7.936 mills for 2016-2017	<u>\$ 793.60</u>
	<u><u>(\$11.08)</u></u>

Home Purchased in 1997

School Year	CPI Year	CPI/SOH Increase	Assessed Value	Taxable Value	Total Millage	School Board Taxes Paid	Increase (Decrease) in Taxes Paid
1997-1998	1997		\$125,000	\$100,000	12.177	\$1,218	
1998-1999	1998	1.7%	\$127,125	\$102,125	11.824	\$1,208	(\$10)
1999-2000	1999	1.6%	\$129,159	\$104,159	10.956	\$1,141	(\$66)
2000-2001	2000	2.7%	\$132,646	\$107,646	10.803	\$1,163	\$22
2001-2002	2001	3.0%	\$136,626	\$111,626	10.436	\$1,165	\$2
2002-2003	2002	1.6%	\$138,812	\$113,812	10.466	\$1,191	\$26
2003-2004	2003	2.4%	\$142,143	\$117,143	9.839	\$1,153	(\$39)
2004-2005	2004	1.9%	\$144,844	\$119,844	9.224	\$1,105	(\$47)
2005-2006	2005	3.0%	\$149,189	\$124,189	9.034	\$1,122	\$16
2006-2007	2006	3.0%	\$153,665	\$128,665	8.571	\$1,103	(\$19)
2007-2008	2007	2.5%	\$157,507	\$132,507	8.395	\$1,112	\$10
2008-2009	2008	3.0%	\$162,232	\$137,232	8.359	\$1,147	\$35
2009-2010	2009	0.1%	\$162,394	\$137,394	9.408	\$1,293	\$145
2010-2011	2010	2.7%	\$166,779	\$141,779	9.107	\$1,291	(\$1)
2011-2012	2011	1.5%	\$169,280	\$144,280	9.092	\$1,312	\$21
2012-2013	2012	3.0%	\$174,359	\$149,359	8.549	\$1,277	(\$35)
2013-2014	2013	1.7%	\$177,323	\$152,323	8.402	\$1,280	\$3
2014-2015	2014	1.5%	\$179,983	\$154,983	8.410	\$1,303	\$24
2015-2016	2015	0.8%	\$181,422	\$156,422	7.977	\$1,248	(\$56)
2016-2017	2016	0.7%	\$182,692	\$157,692	7.936	\$1,251	\$4
2017-2018	2017	2.1%	\$186,529	\$161,529	7.625	\$1,232	(\$20)
Increase (Decrease) in Taxes Paid, Current Compared to 1997							\$14

Citizen Input

Resolutions

**THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA
RESOLUTION NUMBER 18-02**

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, 2017 to June 30, 2018; 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 2017-2018 in the amounts of:

	<u>Tentative Millage Levy</u>	<u>Proposed Amount To Be Raised</u>
Required Local Effort Including Prior Period Funding Adjustment	4.377	\$ 64,275,429
Capital Outlay	1.500	\$ 22,027,221
Discretionary Operating	0.748	\$ 10,984,241
Additional Voted Millage	1.000	\$ 14,684,814

The total millage rate to be levied exceeds the roll-back rate by 4.16 percent.

NOW THEREFORE, BE IT RESOLVED:

That the School Board of Alachua County, adopted each tentative millage rate for the fiscal year July 1, 2017 to June 30, 2018 on August 1, 2017, by separate vote prior to adopting the tentative budget.

**THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA
RESOLUTION NUMBER 18-03**

**A RESOLUTION OF THE ALACHUA COUNTY SCHOOL BOARD
ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR 2017-2018**

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, 2017 to June 30, 2018; and

WHEREAS, the School Board of Alachua County set forth the appropriations and revenue estimate for the budget for fiscal year 2017-2018; 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 \$353,533,155 for fiscal year 2017-2018.

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, 2017 to June 30, 2018.

<p>THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA, MAY EXPEND MONIES BASED ON ITS TENTATIVE BUDGET IN ACCORDANCE WITH F.S. 200.065 AND 1011.08.</p>
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