

PUBLIC HEARING SCHOOL BOARD OF ALACHUA COUNTY

September 5, 2017

Rolled-Back Millage Rate

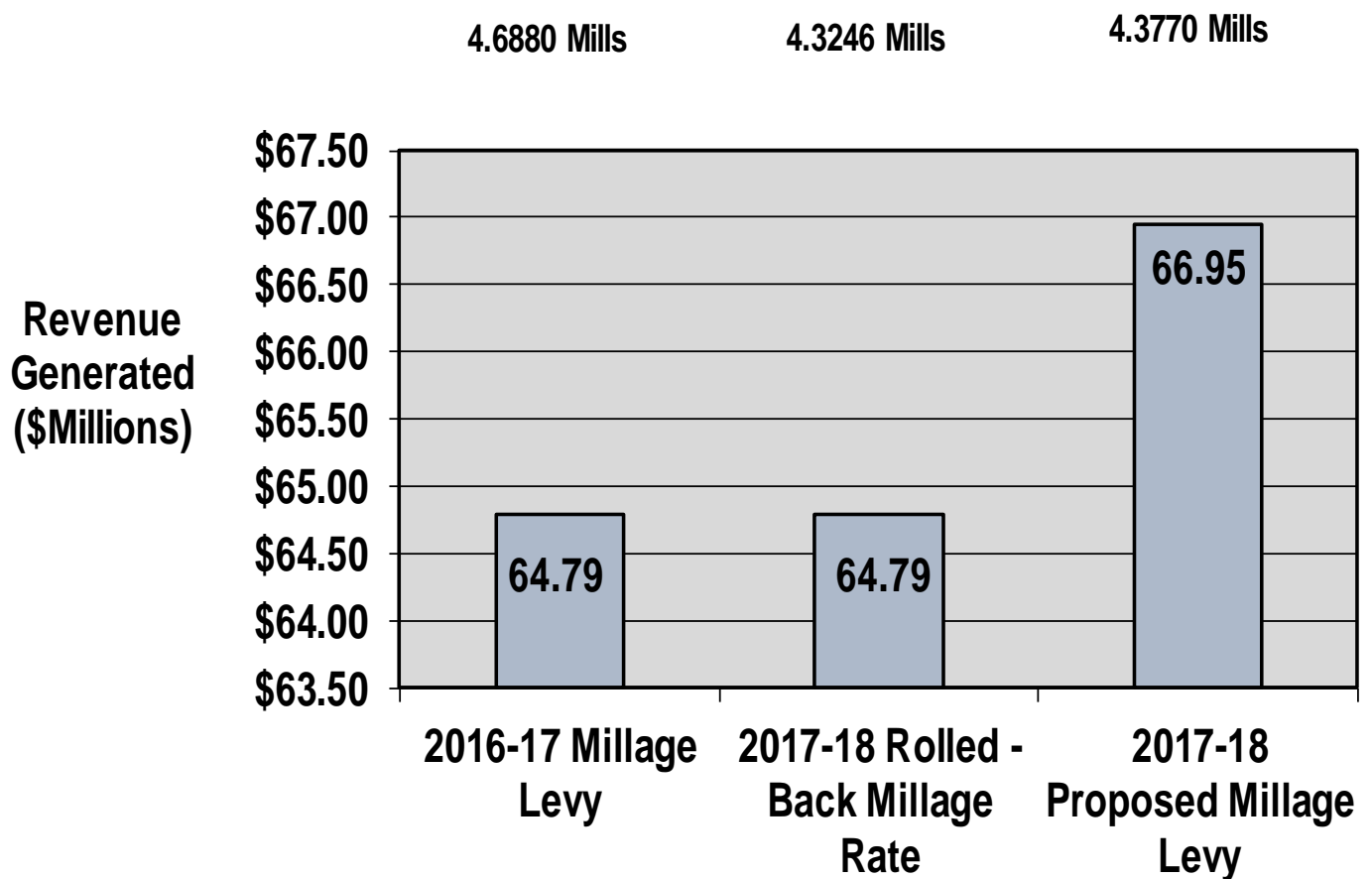
1

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

2

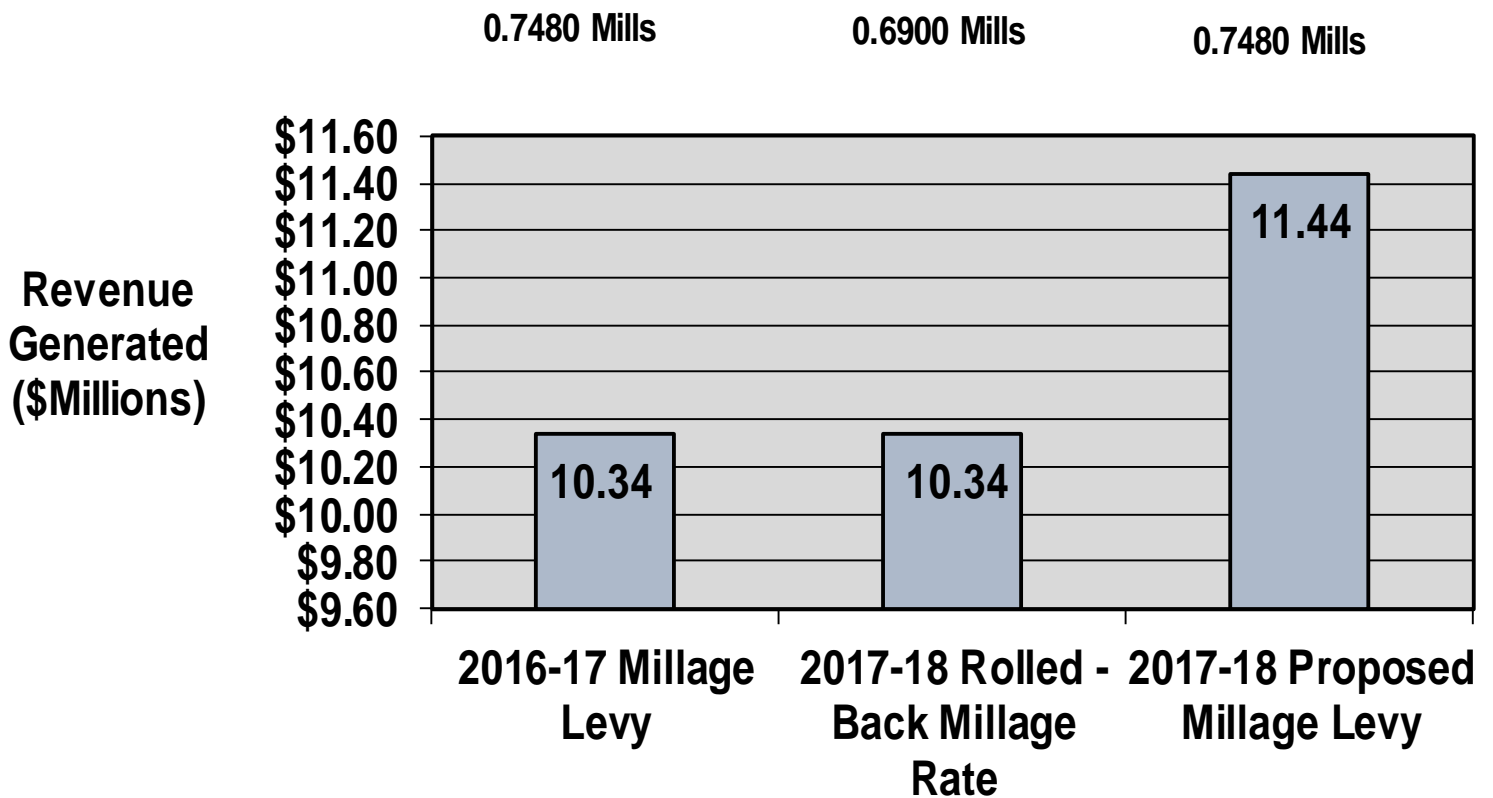
Required Local Effort (RLE)



Rolled-Back Rates

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Discretionary Operating



Rolled-Back Rates

4

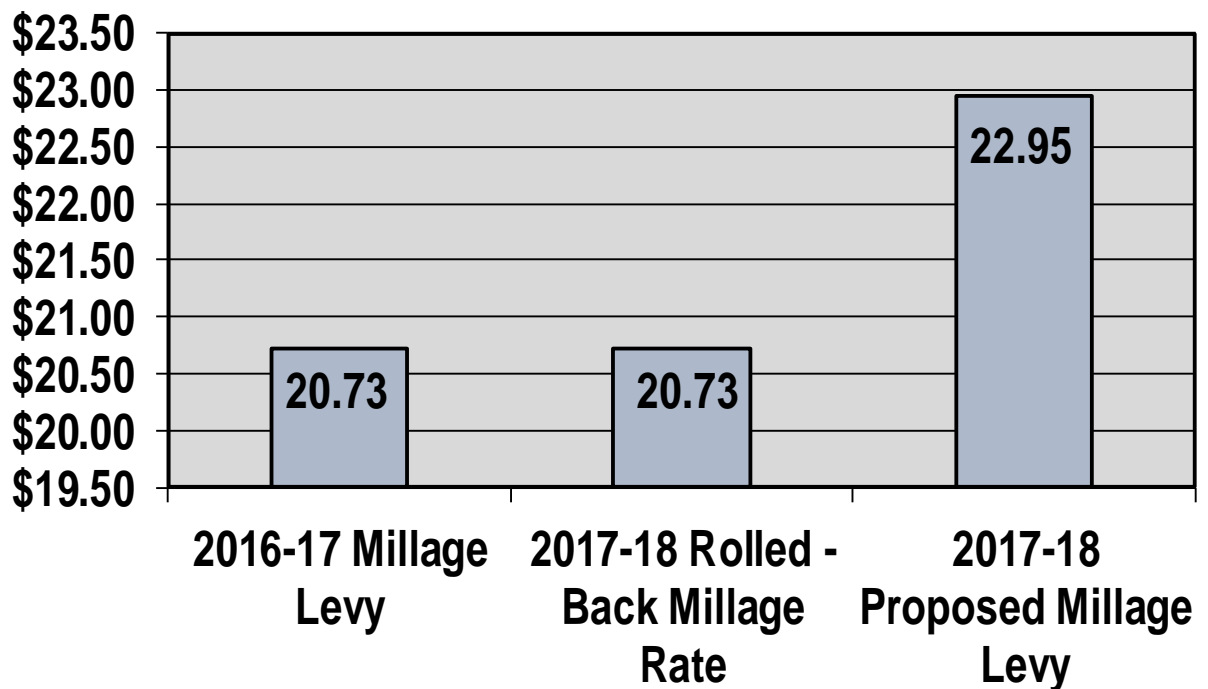
Capital Outlay

1.5000 Mills

1.3837 Mills

1.5000 Mills

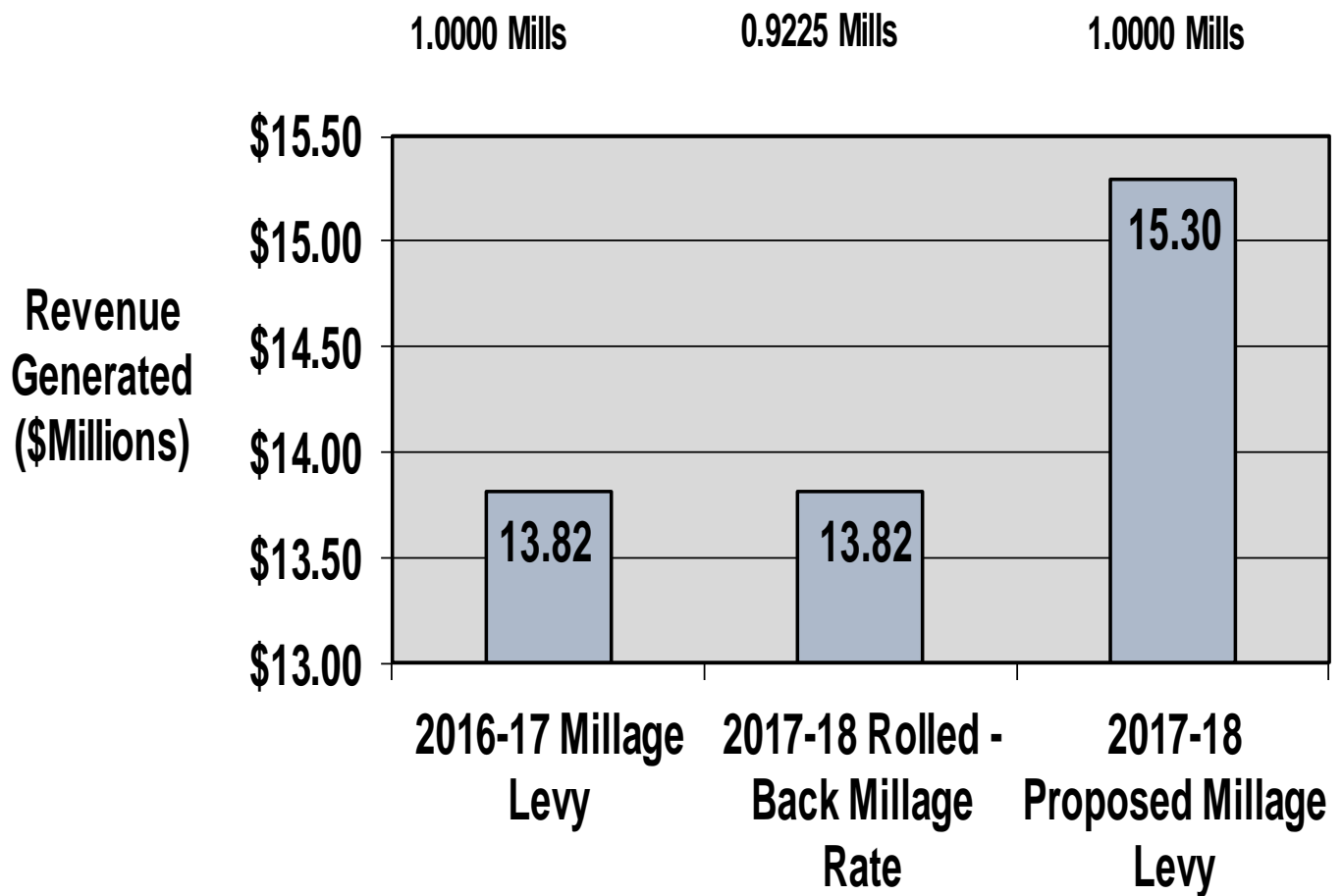
Revenue
Generated
(\$Millions)



Rolled-Back Rates

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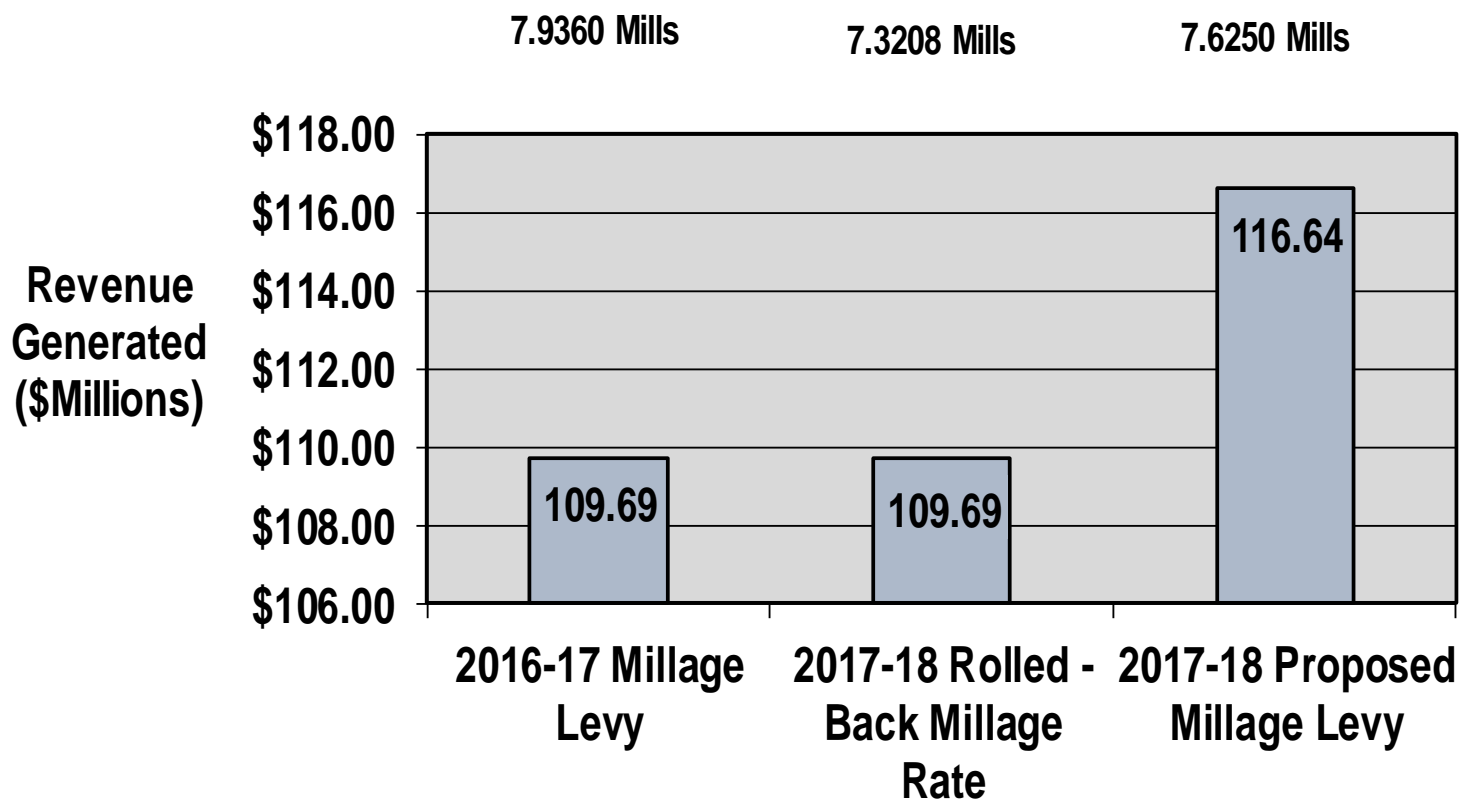
Voter Approved Operating



Rolled-Back Rates

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



Millage Rates

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	ACTUAL 2016-2017	PROPOSED 2017-2018	DIFFERENCE	PERCENT DIFFERENCE
REQUIRED LOCAL EFFORT (STATE)	4.688	4.377	(0.311)	
VOTER APPROVED OPERATING MILLAGE (VOTED)	1.000	1.000	-	
DISCRETIONARY OPERATING (SBAC)	0.748	0.748	-	
CAPITAL IMPROVEMENT (SBAC)	1.500	1.500	-	
TOTAL	7.936	7.625	(0.311)	-3.92%
TOTAL STATE INCREASE (DECREASE) =			(0.311)	
TOTAL LOCAL INCREASE (DECREASE) =			-	
			(0.311)	

Summary of Changes

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SUMMARY OF CHANGES IN ALL FUNDS FROM THE TENTATIVE BUDGET OF 8/1/2017

	APPROVED BUDGET		REVISED BUDGET
	8/1/2017	ADJUSTMENTS	9/5/2017
General Fund, Schedule I	\$ 267,542,906.78	\$ 4,753.45	\$ 267,547,660.23
Special Revenue Other, Schedule II	21,246,261.30	-	21,246,261.30
Special Revenue Food Service, Schedule III	20,298,839.00	268,447.73	20,567,286.73
Debt Service, Schedule IV	6,451,654.00	(14,071.95)	6,437,582.05
Capital Projects, Schedule V	37,993,494.00	(167,059.15)	37,826,434.85
	<u>\$ 353,533,155.08</u>	<u>\$ 92,070.08</u>	<u>\$ 353,625,225.16</u>

Millage Impact on Taxpayer for Education

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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

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



Citizen Input



Resolutions

Please return completed form to:
Florida Department of Education
Office of Funding & Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

Resolution Number 18-04
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, 2017, AND ENDING JUNE 30, 2018.

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>15,296,680,670</u>	Required Local Effort	\$ <u>64,172,635</u>	<u>4.3700</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>102,794</u>	<u>0.0070</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>64,275,429</u>	<u>4.3770</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>15,296,680,670</u>	Discretionary Operating	\$ <u>10,984,241</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

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>15,296,680,670</u>	Additional Operating	\$ <u>14,684,814</u>	<u>1.0000</u> mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.73(1), F.S.</small>

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>15,296,680,670</u>	Local Capital Improvement	\$ <u>22,027,221</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), 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 ROLLED-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 4.16 PERCENT.

STATE OF FLORIDA

COUNTY OF ALACHUA

I, Karen Clarke, 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, on September 5, 2017.

Signature of District School Superintendent

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 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

RESOLUTION NUMBER 18-05

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

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, 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.

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 \$353,625,225.16 for fiscal year 2017-2018.

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, 2017 to June 30, 2018.

Robert P. Hyatt, Chair

Date of Signature