

**BOARD MEMBERS**

April M. Griffin  
Robert P. Hyatt  
Leanetta McNealy, Ph.D.  
Gunnar F. Paulson, Ed.D.  
Eileen F. Roy

**SUPERINTENDENT OF SCHOOLS**

Karen D. Clarke



*Mission Statement: We are committed to the success of every student!*

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**MEMORANDUM**

TO: Karen D. Clarke, Superintendent

FROM: Alex Rella, Assistant Superintendent  
Business Services

SUBJECT: Budget and Millage Information for the July 24, 2017, Meeting

DATE: July 19, 2017

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

- Schedule I - Notice of Proposed Tax Increase
- Schedule II - Percent Change Over Rolled Back Rate
- Schedule III - Comparison of Proposed 2017-2018 to the 2016-2017 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 24, 2017, a public hearing will be held on August 1, 2017, to approve the tentative budget, millage rates, and program recommendations.

ARR/jp  
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 .....\$ 109,869,410
- B. Less tax reductions due to Value Adjustment Board  
and other assessment changes .....\$ 182,694
- C. Actual property tax levy ..... \$ 109,686,716

**This year’s proposed tax levy.....\$ 116,637,190**

A portion of the tax levy is required under state law in order for the school board to receive \$96,429,848 in state education grants. The required portion has increased by 1.21 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 August 1, 2017, at 5:30 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  
2017-2018

	ROLLED-BACK RATE	PROPOSED MILLAGE	MILLAGE INCREASE (DECREASE)
REQUIRED LOCAL EFFORT	4.3246	4.3770	0.0524
VOTER APPROVED OPERATING MILLAGE	0.9225	1.0000	0.0775
DISCRETIONARY OPERATING	0.6900	0.7480	0.0580
CAPITAL IMPROVEMENT	1.3837	1.5000	0.1163
	<u>7.3208</u>	<u>7.6250</u>	<u>0.3042</u>

THE TOTAL MILLAGE RATE TO BE LEVIED IS MORE THAN THE ROLL-BACK RATE COMPUTED  
PURSUANT TO SECTION 200.65(1), F. S., BY 4.16 PERCENT.

# Schedule III

FOR INFORMATION ONLY

## COMPARISON OF PROPOSED 2017-2018 TO THE 2016-2017 ACTUAL MILLAGE RATES CALCULATION NOT REQUIRED IN TRIM PROCESS MILLAGE BY FUND

2017-2018 PROPOSED	OPERATING	DEBT SERVICE	CAPITAL IMPROVEMENT	TOTAL ALL FUNDS
REQUIRED LOCAL EFFORT	4.377			4.377
VOTER APPROVED OPERATING MILLAGE	1.000			1.000
DISCRETIONARY OPERATING	0.748			0.748
CAPITAL IMPROVEMENT			1.500	1.500
	6.125	-	1.500	7.625

2016-2017 ACTUAL	OPERATING	DEBT SERVICE	CAPITAL IMPROVEMENT	TOTAL ALL FUNDS
REQUIRED LOCAL EFFORT	4.688			4.688
VOTER APPROVED OPERATING MILLAGE	1.000			1.000
DISCRETIONARY OPERATING	0.748			0.748
CAPITAL IMPROVEMENT			1.500	1.500
	6.436	-	1.500	7.936

INCREASE/ (DECREASE)	(0.311)	-	-	(0.311)
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PERCENT CHANGE				-3.92%
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### MILLAGE RECAP

	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)

**BUDGET SUMMARY**  
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF ALACHUA COUNTY ARE 1.9%**  
**MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:				PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:	
Required Local Effort (including Prior Period)	4.3770	Discretionary Critical Needs (Operating)	0.0000	Debt Service	0.0000
Funding Adjustment Millage)		Additional Voted Millage (Operating)	1.0000		
Local Capital Improvement	1.5000				
Discretionary Operating	0.7480				
				TOTAL MILLAGE	7.6250

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
<b>ESTIMATED REVENUES:</b>								
Federal Sources	\$ 1,190,000	\$ 35,971,511	\$ -	\$ -	\$ -	\$ -	\$ -	37,161,511
State Sources	130,668,240	177,000	175,000	1,534,794	-	-	-	132,555,034
Local Sources	96,505,348	2,189,000	-	22,127,221	-	-	-	120,821,569
<b>TOTAL SOURCES</b>	<b>\$ 228,363,588</b>	<b>\$ 38,337,511</b>	<b>\$ 175,000</b>	<b>\$ 23,662,015</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>290,538,114</b>
Transfers In	5,500,000	-	538,854	501,450	-	-	-	6,540,304
Fund Balances/Net Assets	33,679,319	3,207,589	5,737,800	13,830,029	-	-	-	56,454,737
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$ 267,542,907</b>	<b>\$ 41,545,100</b>	<b>\$ 6,451,654</b>	<b>\$ 37,993,494</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>353,533,155</b>
<b>EXPENDITURES:</b>								
Instruction	\$ 134,635,806	\$ 12,338,105	\$ -	\$ -	\$ -	\$ -	\$ -	146,973,911
Pupil Personnel Services	12,034,724	2,373,786	-	-	-	-	-	14,408,510
Instructional Media Services	4,503,191	-	-	-	-	-	-	4,503,191
Instruction and Curriculum Development Services	5,067,425	3,565,340	-	-	-	-	-	8,632,765
Instructional Staff Training Services	1,149,697	1,473,162	-	-	-	-	-	2,622,859
Instruction Related Technology	3,111,413	90,606	-	-	-	-	-	3,202,019
Board of Education	1,079,978	-	-	-	-	-	-	1,079,978
General Administration	918,503	1,019,042	-	-	-	-	-	1,937,545
School Administration	14,823,900	-	-	-	-	-	-	14,823,900
Facilities Acquisition and Construction	488,885	9,300	-	25,852,703	-	-	-	26,350,888
Fiscal Services	1,783,032	-	-	-	-	-	-	1,783,032
Food Services	-	16,589,800	-	-	-	-	-	16,589,800
Central Services	3,888,971	82,601	-	-	-	-	-	3,971,572
Pupil Transportation Services	11,517,106	13,226	-	-	-	-	-	11,530,332
Operation of Plant	23,210,549	278,593	-	-	-	-	-	23,489,142
Maintenance of Plant	7,260,835	-	-	-	-	-	-	7,260,835
Administrative Technology Services	1,641,846	-	-	-	-	-	-	1,641,846
Community Services	4,047,116	2,500	-	-	-	-	-	4,049,616
Debt Service	-	-	173,770	6,101,937	-	-	-	6,275,707
<b>TOTAL EXPENDITURES</b>	<b>\$ 231,162,977</b>	<b>\$ 37,836,061</b>	<b>\$ 173,770</b>	<b>\$ 31,954,640</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>301,127,448</b>
Transfers Out	-	501,450	-	6,038,854	-	-	-	6,540,304
Fund Balances/Net Assets	36,379,930	3,207,589	6,277,884	-	-	-	-	45,865,403
<b>TOTAL EXPENDITURES</b>								
<b>TRANSFERS &amp; BALANCES</b>	<b>\$ 267,542,907</b>	<b>\$ 41,545,100</b>	<b>\$ 6,451,654</b>	<b>\$ 37,993,494</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>353,533,155</b>
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 PERCENT OVER PRIOR YEAR EXPENDITURES  
CALCULATION FOR TRIM BUDGET SUMMARY

	2016-2017 EXPENDITURES		2017-2018 BUDGET		INCREASE (DECREASE)
OPERATING	\$	262,649,601	\$	267,542,907	\$ 4,893,306
PERCENTAGE CHANGE					1.9%

# NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

Schedule VI

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 6.1250 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 \$22,027,221 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. Gainesville HS Bldg 27 Air Conditioning Replacement.
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, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE**

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

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

1. Certificates of Participation (Series 2010A).
2. Certificates of Participation (Series 2010B).
3. Certificates of Participation (Series 2010C).
4. Certificates of Participation (Series 2011A).
5. Certificates of Participation (Series 2013).
6. Certificates of Participation (Series 2015).

### **PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES**

1. Relocatable Classrooms for Various Alachua County Schools.
2. Leasing of Ancillary Facilities and Plants.

### **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**

**CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.**

**PURCHASE OF REAL PROPERTY**

**CONSTRUCTION OF SCHOOL FACILITIES**

**PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES**

**PURCHASE OF VEHICLES TO TRANSPORT STUDENTS**

**RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES**

**PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES**

**PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT**

**COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE**

**PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER**

All concerned citizens are invited to a public hearing to be held on August 1, 2017, at 5:30 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 21, 2017 WHICH CONTAINS THE FOLLOWING FUNDS AND APPROPRIATIONS, FOR THE 2017-2018 FISCAL YEAR:

<u>FUND</u>	<u>APPROPRIATION</u>
GENERAL	\$ 267,542,907
SPECIAL REVENUE	41,545,100
DEBT SERVICE	6,451,654
CAPITAL PROJECTS	<u>37,993,494</u>
TOTAL	<u><u>\$ 353,533,155</u></u>