

Public Hearing- School Board of Alachua County

JULY 31, 2018

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.

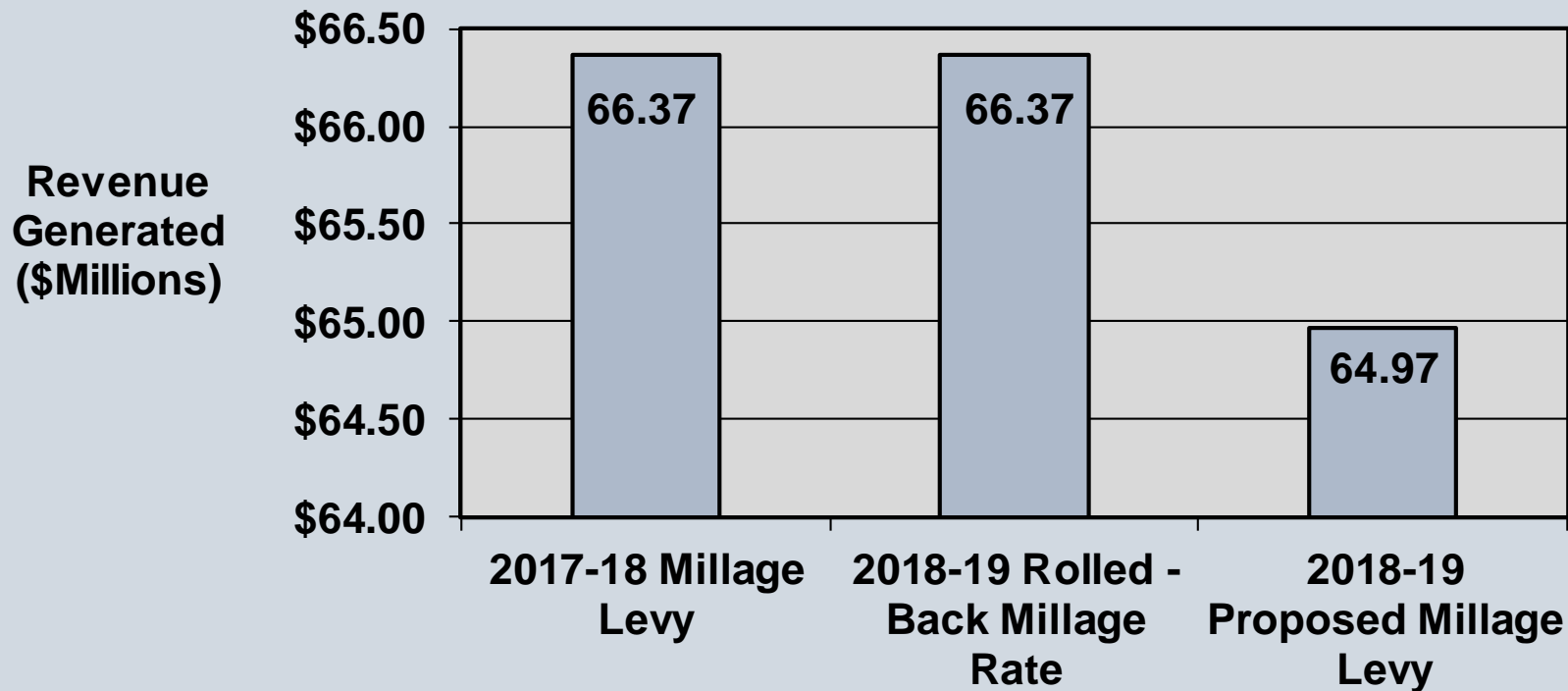
Rolled-Back Rates

Required Local Effort (RLE)

4.3770 Mills

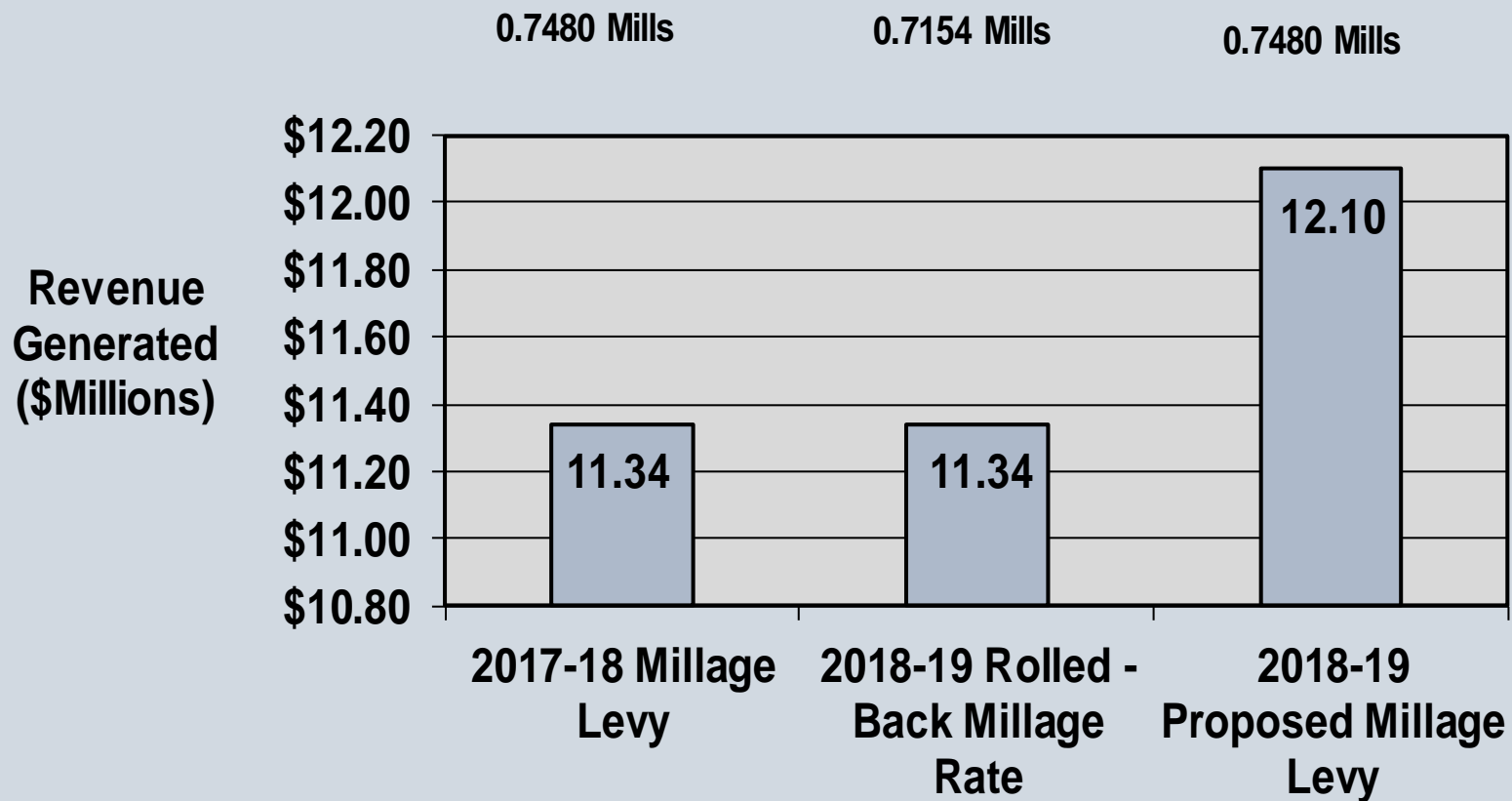
4.1862 Mills

4.0160 Mills



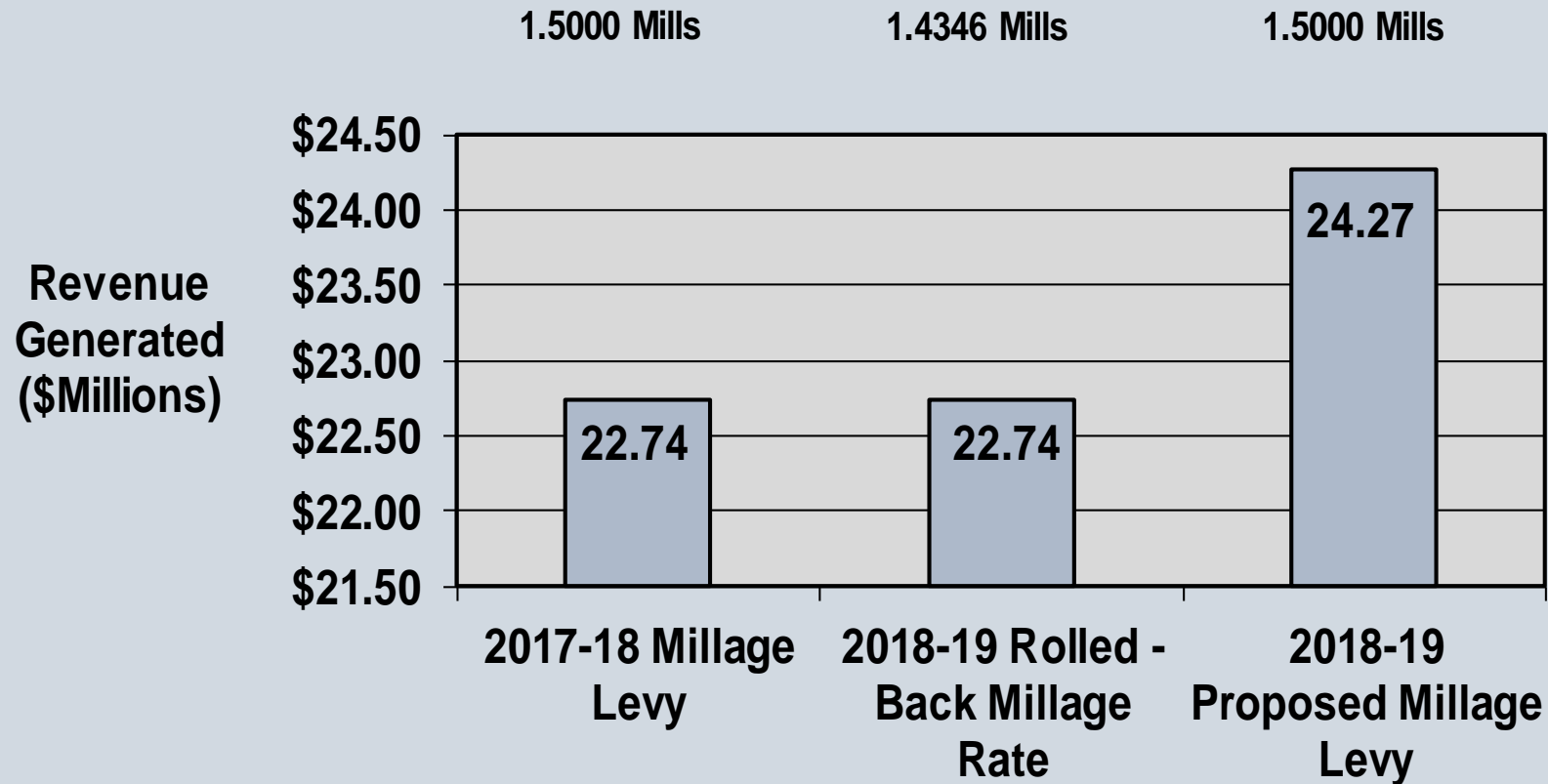
Rolled-Back Rates

Discretionary Operating



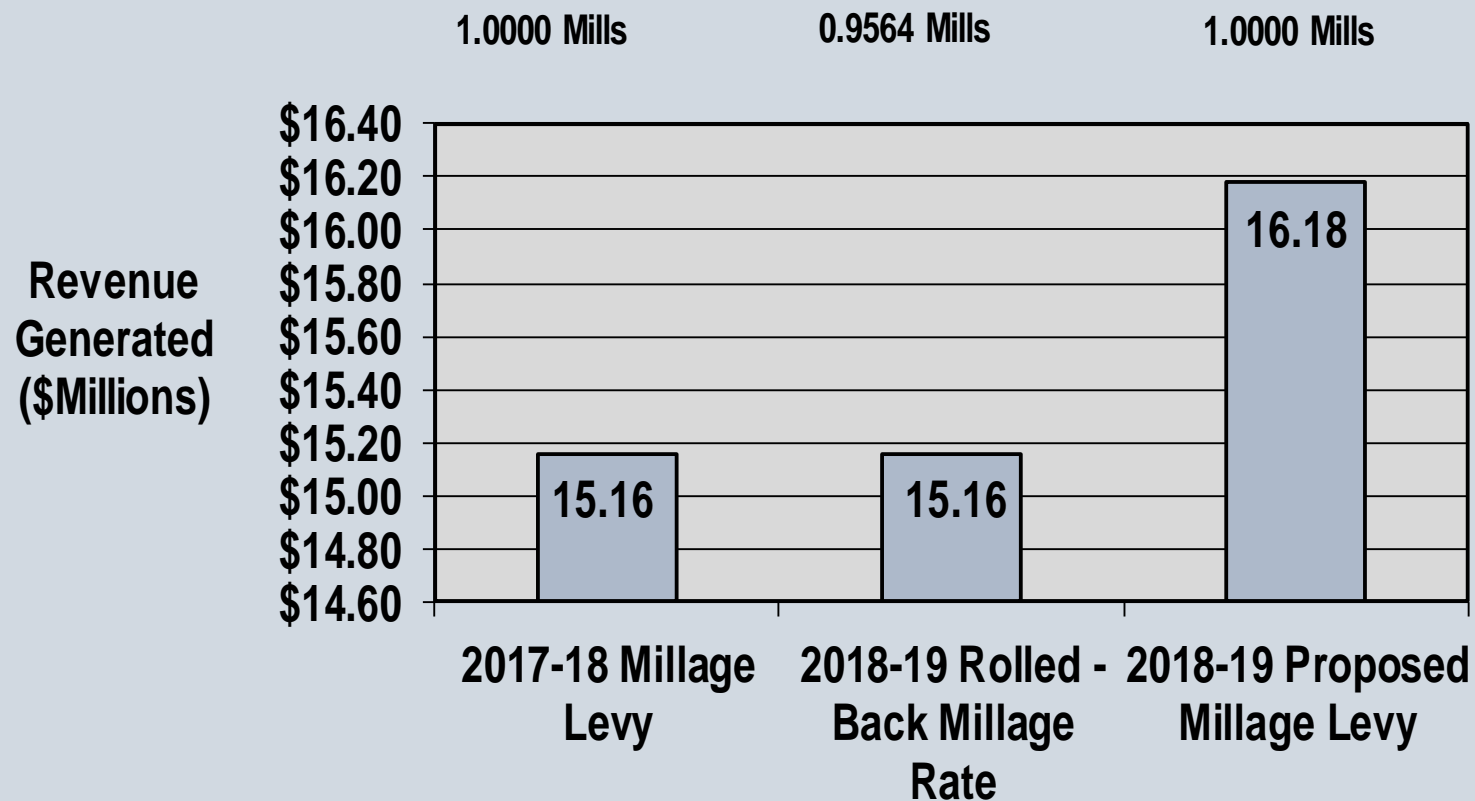
Rolled-Back Rates

Capital Outlay



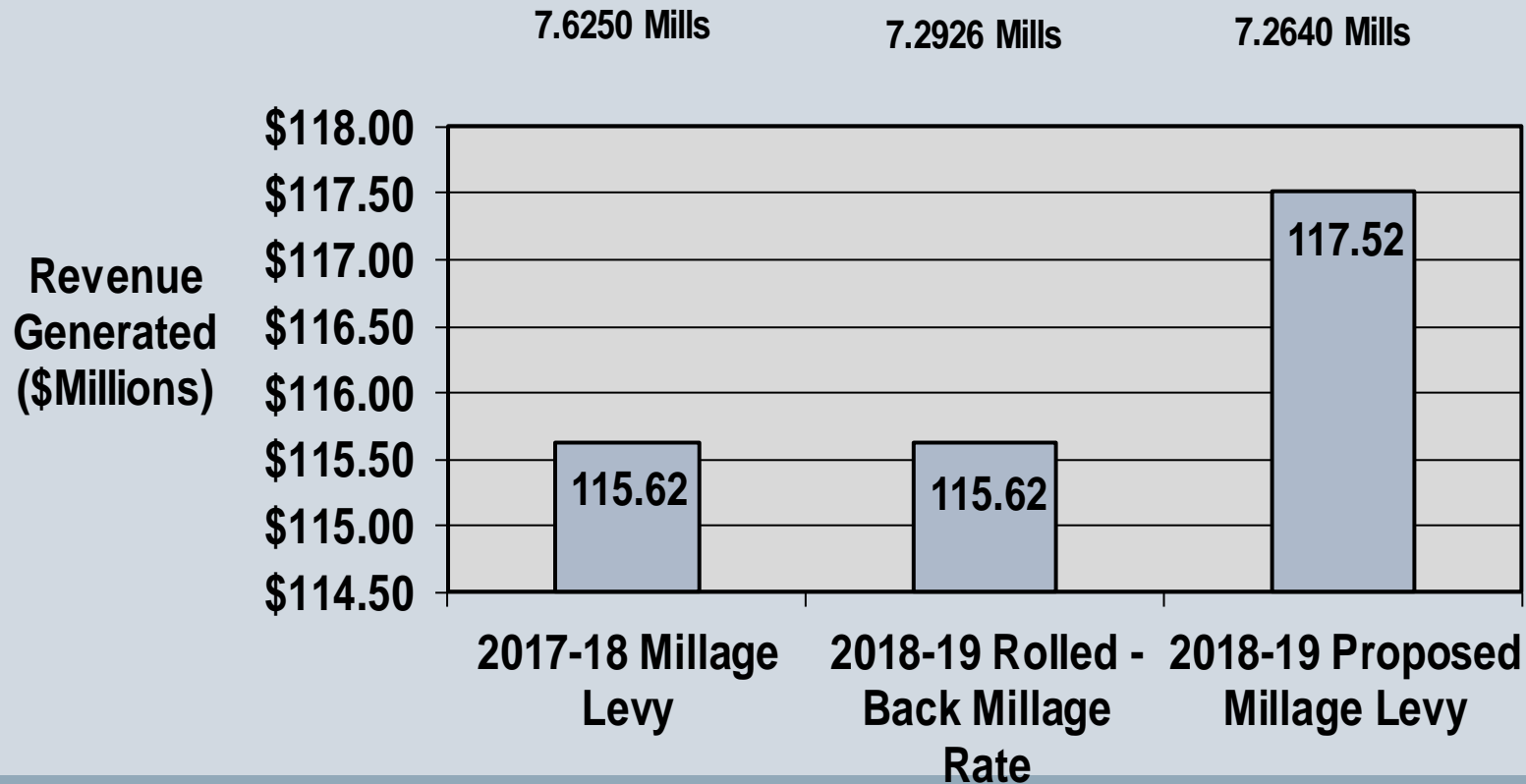
Rolled-Back Rates

Voter Approved Operating



Rolled-Back Rates

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



2018-2019 Budgeted Advalorem Tax Revenues

Description	2017-2018 Actual Mills	2018-2019 Proposed	Increase (Decrease)	2018-2019 Est.	
				Local Tax Revenue	2018-2019 Est. State Revenue
General Operating Millage:					
Required Local Effort	4.377	4.016	(0.361)	\$ 62,371,157	\$ 102,612,395
Additional Voted Millage	1.000	1.000	-	15,530,667	
Discretionary Operating	0.748	0.748	-	11,616,939	\$ 3,707,537
Total Estimated Operating	6.125	5.764	(0.361)	\$ 89,518,763	\$ 106,319,932
Other Millage:					
Capital Improvement	1.500	1.500	-	\$ 23,296,000	
Estimated Total	7.625	7.264	(0.361)	\$ 112,814,763	\$ 106,319,932

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 2018 the CPI is 2.1%. Therefore, the maximum increase in assessment for 2018, 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:

- **2018-2019 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 @ 7.264 mills for 2018-2019	\$ 745.47
\$100,000 @ 7.625 mills for 2016-2018	<u>\$ 762.50</u>
	<u><u>(\$17.03)</u></u>

Home Purchased in 1997

School Year	CPI Year	CPI 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	8.342	\$1,305	\$1
2016-2017	2016	0.7%	\$182,692	\$157,692	7.936	\$1,251	(\$53)
2017-2018	2017	2.1%	\$186,529	\$161,529	7.625	\$1,232	(\$20)
2018-2019	2018	2.1%	\$190,446	\$165,446	7.264	\$1,202	(\$30)
Increase (Decrease) in Taxes Paid, Current Compared to 1997							<u>(\$16)</u>

Citizen Input

Resolutions

**THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA
RESOLUTION NUMBER 19-01**

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, 2018 to June 30, 2019; 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 2018-2019 in the amounts of:

	<u>Tentative Millage Levy</u>	<u>Proposed Amount To Be Raised</u>
Required Local Effort Including Prior Period Funding Adjustment	4.016	\$ 62,371,157
Capital Outlay	1.500	\$ 23,296,000
Discretionary Operating	0.748	\$ 11,616,939
Additional Voted Millage	1.000	\$ 15,530,667

The total millage rate to be levied is less than the roll-back rate by (0.39) percent.

NOW THEREFORE, BE IT RESOLVED:

That the School Board of Alachua County, adopted each tentative millage rate for the fiscal year July 1, 2018 to June 30, 2019 on July 31, 2018, by separate vote prior to adopting the tentative budget.

**THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA
RESOLUTION NUMBER 19-02**

**A RESOLUTION OF THE ALACHUA COUNTY SCHOOL BOARD
ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR 2018-2019**

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, 2018 to June 30, 2019; and

WHEREAS, the School Board of Alachua County set forth the appropriations and revenue estimate for the budget for fiscal year 2018-2019; 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 \$371,977,595 for fiscal year 2018-2019.

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, 2018 to June 30, 2019.

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.