

BOARD MEMBERS

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SUPERINTENDENT OF SCHOOLS

Karen D. Clarke

An 'A-rated' District

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

MEMORANDUM

TO: Karen Clarke, Superintendent
FROM: Alex Rella, Assistant Superintendent
Business Services
SUBJECT: 2019-2020 Millage and Budget Resolutions
DATE: August 28, 2019

Enclosed are the proposed millage and budget resolutions together with supporting financial detail, by fund, outlining the appropriation changes from those tentatively approved at the public hearing held July 30, 2019. Differences from the tentative approved budget are set forth in Schedules I – V.

The supporting financial data is as follows:

- Schedule I Changes in the General Fund
- Schedule II Changes in the Special Revenue – Other (Federal Projects Funds)
- Schedule III Changes in the Special Revenue – Food Service Fund
- Schedule IV Changes in the Debt Service Fund
- Schedule V Changes in the Capital Projects Fund

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Enclosures

Resolution Number 20-03

FLORIDA DEPARTMENT OF EDUCATION RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

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 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, 2019, AND ENDING JUNE 30, 2020.

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>17,224,018,082</u> | Required Local Effort | \$ <u>64,089,883</u> | <u>3.8760</u> mills <small>s. 1011.62(4), F.S.</small> |
| | Prior-Period Funding Adjustment Millage | \$ <u>330,702</u> | <u>0.0200</u> mills <small>s. 1011.62(4)(c), F.S.</small> |
| | Total Required Millage | \$ <u>64,420,585</u> | <u>3.8960</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>17,224,018,082</u> | Discretionary Operating | \$ <u>12,368,223</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>17,224,018,082</u> | Additional Operating | \$ <u>16,535,058</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> </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>17,224,018,082</u> | Local Capital Improvement | \$ <u>24,802,587</u> | <u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small> |
| | Discretionary Capital Improvement | \$ <u>0</u> | <u> </u> mills <small>s. 1011.71(3), F.S.</small> |

5. DISTRICT DEBT SERVICE TAX (voted levy)

| a) Certified taxable value | b) Description of levy | c) Amount to be raised | d) Millage levy |
|----------------------------|------------------------|------------------------|--|
| \$ _____ | _____ | \$ _____ | _____ mills <small>s. 1010.40, F.S.</small> |
| | _____ | \$ _____ | _____ mills <small>s. 1011.74, F.S.</small> |
| | _____ | \$ _____ | _____ 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 2.96 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 17, 2019.

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 20-04

A RESOLUTION OF THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA,
ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2019-2020

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, 2019 to June 30, 2020; and

WHEREAS, the School Board of Alachua County set forth the appropriations and revenue estimate for the Budget for fiscal year 2019-2020.

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 \$424,449,875.72 for fiscal year 2019-2020.

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, 2019 to June 30, 2020.

Robert P Hyatt, Chair

Date of Signature

CHANGES IN THE GENERAL FUND
FROM THE TENTATIVE BUDGET OF 7/30/2019

| | APPROVED BUDGET 7/30/2019 | ADJUSTMENTS | REVISED BUDGET 9/17/2019 |
|------------------------|------------------------------|-----------------------|-----------------------------|
| SALARIES | \$ 149,137,932.00 | \$ - | \$ 149,137,932.00 |
| BENEFITS | 46,850,835.00 | - | 46,850,835.00 |
| PURCHASED SERVICES | 32,348,689.00 | - | 32,348,689.00 |
| ENERGY SERVICES | 9,196,346.00 | - | 9,196,346.00 |
| MATERIALS AND SUPPLIES | 8,897,134.00 | - | 8,897,134.00 |
| CAPITAL OUTLAY | 3,589,589.00 | - | 3,589,589.00 |
| OTHER EXPENSES | 2,245,676.00 | - | 2,245,676.00 |
| TRANSFERS | - | - | - |
| FUND BALANCE | <u>33,550,334.64</u> | <u>525,317.98</u> (1) | <u>34,075,652.62</u> |
| | <u>\$ 285,816,535.64</u> | <u>\$ 525,317.98</u> | <u>\$ 286,341,853.62</u> |

(1) The change is a result of adjustments to actual ending 2018-19 balances.

CHANGES IN THE SPECIAL REVENUE - OTHER
FROM THE TENTATIVE BUDGET OF 7/30/2019

| | APPROVED BUDGET 7/30/2019 | ADJUSTMENTS | REVISED BUDGET 9/17/2019 |
|------------------------|------------------------------|-------------|-----------------------------|
| SALARIES | \$ 16,707,167.79 | \$ - | \$ 16,707,167.79 |
| BENEFITS | 6,279,231.68 | - | 6,279,231.68 |
| PURCHASED SERVICES | 1,585,981.19 | - | 1,585,981.19 |
| ENERGY SERVICES | 98,230.00 | - | 98,230.00 |
| MATERIALS AND SUPPLIES | 1,242,088.25 | - | 1,242,088.25 |
| CAPITAL OUTLAY | 947,234.61 | - | 947,234.61 |
| OTHER EXPENSES | 1,793,715.28 | - | 1,793,715.28 |
| TRANSFERS | - | - | - |
| FUND BALANCE | - | - | - |
| | <u>\$ 28,653,648.80</u> | <u>\$ -</u> | <u>\$ 28,653,648.80</u> |

CHANGES IN THE SPECIAL REVENUE - FOOD SERVICE FUND
FROM THE TENTATIVE BUDGET OF 7/30/2019

| | APPROVED BUDGET 7/30/2019 | ADJUSTMENTS | REVISED BUDGET 9/17/2019 |
|------------------------|------------------------------|-----------------------|-----------------------------|
| SALARIES | \$ 6,285,833.39 | \$ - | \$ 6,285,833.39 |
| BENEFITS | 3,092,978.56 | - | 3,092,978.56 |
| PURCHASED SERVICES | 894,676.09 | - | 894,676.09 |
| ENERGY SERVICES | 392,435.95 | - | 392,435.95 |
| MATERIALS AND SUPPLIES | 8,131,465.01 | - | 8,131,465.01 |
| CAPITAL OUTLAY | - | - | - |
| OTHER EXPENSES | 624,985.12 | - | 624,985.12 |
| TRANSFERS | 960,674.00 | - | 960,674.00 |
| FUND BALANCE | <u>3,307,449.97</u> | <u>541,228.35 (1)</u> | <u>3,848,678.32</u> |
| | <u>\$ 23,690,498.09</u> | <u>\$ 541,228.35</u> | <u>\$ 24,231,726.44</u> |

(1) The change is a result of adjustments to actual ending 2018-19 balances.

CHANGES IN THE DEBT SERVICE FUND
FROM THE TENTATIVE BUDGET OF 7/30/2019

| | APPROVED BUDGET 7/30/2019 | ADJUSTMENTS | REVISED BUDGET 9/17/2019 |
|--------------------------|------------------------------|----------------------|-----------------------------|
| OTHER EXPENSES | \$ - | \$ - | \$ - |
| REDEMPTION OF PRIN & INT | - | - | - |
| FUND BALANCE | <u>7,801,064.79</u> | <u>83,447.86 (1)</u> | <u>7,884,512.65</u> |
| | <u>\$ 7,801,064.79</u> | <u>\$ 83,447.86</u> | <u>\$ 7,884,512.65</u> |

(1) The change is a result of adjustments to actual ending 2018-19 balances.

CHANGES IN THE CAPITAL PROJECTS FUND
FROM THE TENTATIVE BUDGET OF 7/30/2019

| | APPROVED BUDGET 7/30/2019 | ADJUSTMENTS | REVISED BUDGET 9/17/2019 |
|----------------|------------------------------|----------------------|-----------------------------|
| CAPITAL OUTLAY | \$ 65,580,069.74 | \$ 107,300.47 (1) | \$ 65,687,370.21 |
| OTHER EXPENSES | 6,126,483.00 | - | 6,126,483.00 |
| TRANSFERS | 5,524,281.00 | - | 5,524,281.00 |
| FUND BALANCE | - | - | - |
| | <u>\$ 77,230,833.74</u> | <u>\$ 107,300.47</u> | <u>\$ 77,338,134.21</u> |

(1) The change is a result of adjustments to actual ending 2018-19 balances.

**SUMMARY OF CHANGES IN ALL FUNDS
FROM THE TENTATIVE BUDGET OF 7/30/2019**

| | APPROVED BUDGET 7/30/2019 | ADJUSTMENTS | REVISED BUDGET 9/17/2019 |
|--|------------------------------|------------------------|-----------------------------|
| General Fund, Schedule I | \$ 285,816,535.64 | \$ 525,317.98 | \$ 286,341,853.62 |
| Special Revenue Other, Schedule II | 28,653,648.80 | - | 28,653,648.80 |
| Special Revenue Food Service, Schedule III | 23,690,498.09 | 541,228.35 | 24,231,726.44 |
| Debt Service, Schedule IV | 7,801,064.79 | 83,447.86 | 7,884,512.65 |
| Capital Projects, Schedule V | 77,230,833.74 | 107,300.47 | 77,338,134.21 |
| | <u>\$ 423,192,581.06</u> | <u>\$ 1,257,294.66</u> | <u>\$ 424,449,875.72</u> |