

**BOARD MEMBERS**

Tina Certain  
Robert P. Hyatt  
Leannetta McNealy, Ph.D.  
Gunnar F. Paulson, Ed.D.  
Eileen F. Roy

**SUPERINTENDENT OF SCHOOLS**

Karen D. Clarke



**An 'A-rated' District**

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

District Office  
620 East University Avenue  
Gainesville, Florida  
32601-5498

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(352) 955-7559

**MEMORANDUM**

TO: Karen D. Clarke, Superintendent

FROM: Alex Rella, Assistant Superintendent  
Business Services

SUBJECT: Budget and Millage Information for the July 23, 2019, Meeting

DATE: July 19, 2019

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

- Schedule I - Notice of Property Tax Increase
- Schedule II - Percent Change Over Rolled Back Rate
- Schedule III - Comparison of Proposed 2019-20 to the 2018-19 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 23, 2019, a public hearing will be held on July 30, 2019, to approve the tentative budget, millage rates, and program recommendations.

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Enclosures

## 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 .....\$ 117,515,376
- B. Less tax reductions due to Value Adjustment Board  
and other assessment changes .....\$ 616,483
- C. Actual property tax levy ..... \$ 116,898,893

**This year's proposed tax levy.....\$ 123,048,385**

A portion of the tax levy is required under state law in order for the school board to receive \$109,729,976 in state education grants. The required portion has increased by 1.56 percent, and represents approximately five 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 July 30, 2019 at 5:30 p.m., in the School Board Meeting Room at the the District Administrative Offices, 620 East University Avenue, Gainesville, Florida.

A DECISION on the proposed tax increase and the budget will be made at this hearing.

REQUIRED TRIM CALCULATION  
 PERCENT CHANGE OVER ROLLED-BACK RATE  
 2019-2020

	ROLLED-BACK RATE	PROPOSED MILLAGE	MILLAGE INCREASE (DECREASE)
REQUIRED LOCAL EFFORT	3.8360	3.8960	0.0600
VOTER APPROVED OPERATING MILLAGE	0.9552	1.0000	0.0448
DISCRETIONARY OPERATING	0.7145	0.7480	0.0335
CAPITAL IMPROVEMENT	1.4328	1.5000	0.0672
	<u>6.9385</u>	<u>7.1440</u>	<u>0.2055</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 2.96 PERCENT.

## Schedule III

FOR INFORMATION ONLY

COMPARISON OF PROPOSED 2019-2020 TO THE 2018-2019 ACTUAL MILLAGE RATES  
CALCULATION NOT REQUIRED IN TRIM PROCESS  
MILLAGE BY FUND

2019-2020 PROPOSED	OPERATING	DEBT SERVICE	CAPITAL IMPROVEMENT	TOTAL ALL FUNDS
REQUIRED LOCAL EFFORT	3.896			3.896
VOTER APPROVED OPERATING MILLAGE	1.000			1.000
DISCRETIONARY OPERATING	0.748			0.748
CAPITAL IMPROVEMENT			1.500	1.500
	5.644	-	1.500	7.144

2018-2019 ACTUAL	OPERATING	DEBT SERVICE	CAPITAL IMPROVEMENT	TOTAL ALL FUNDS
REQUIRED LOCAL EFFORT	4.016			4.016
VOTER APPROVED OPERATING MILLAGE	1.000			1.000
DISCRETIONARY OPERATING	0.748			0.748
CAPITAL IMPROVEMENT			1.500	1.500
	5.764	-	1.500	7.264

INCREASE/ (DECREASE)	(0.120)	-	-	(0.120)
	=====	=====	=====	=====

PERCENT CHANGE -1.65%

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MILLAGE RECAP

	ACTUAL 2018-2019	PROPOSED 2019-2020	DIFFERENCE	PERCENT DIFFERENCE
REQUIRED LOCAL EFFORT (STATE)	4.016	3.896	(0.120)	
VOTER APPROVED OPERATING MILLAGE (VOTED)	1.000	1.000	-	
DISCRETIONARY OPERATING (SBAC)	0.748	0.748	-	
CAPITAL IMPROVEMENT (SBAC)	1.500	1.500	-	
TOTAL	7.264	7.144	(0.120)	-1.65%

TOTAL STATE INCREASE (DECREASE) = (0.120)

TOTAL LOCAL INCREASE (DECREASE) = -

(0.120)

**BUDGET SUMMARY**  
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF ALACHUA COUNTY ARE 2.4% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

<u>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</u>		<u>PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:</u>	
Required Local Effort (including Prior Period)	3.8960	Discretionary Critical Needs (Operating)	0.0000
Funding Adjustment Millage)		Additional Voted Millage (Operating)	1.0000
Local Capital Improvement	1.5000		
Discretionary Operating	0.7480		
		<b>TOTAL MILLAGE</b>	<b>7.1440</b>

<u>ESTIMATED REVENUES:</u>	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	\$ 1,490,000	\$ 47,385,035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,875,035
State Sources	144,573,795	195,995	-	690,000	-	-	-	145,459,790
Local Sources	101,763,639	1,455,667	-	48,313,419	-	-	-	151,532,725
<b>TOTAL SOURCES</b>	<b>\$ 247,827,434</b>	<b>49,036,697</b>	<b>-</b>	<b>49,003,419</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>345,867,550</b>
Transfers In	5,000,000	-	524,281	960,674	-	-	-	6,484,955
Fund Balances/Net Assets	32,989,102	3,307,450	7,276,784	27,266,741	-	-	-	70,840,077
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$ 285,816,536</b>	<b>52,344,147</b>	<b>7,801,065</b>	<b>77,230,834</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>423,192,582</b>
<b>EXPENDITURES:</b>								
Instruction	\$ 145,453,343	17,521,542	-	-	\$ -	\$ -	\$ -	\$ 162,974,885
Pupil Personnel Services	16,285,583	3,187,063	-	-	-	-	-	19,472,646
Instructional Media Services	4,962,815	-	-	-	-	-	-	4,962,815
Instruction and Curriculum Development Services	5,085,174	3,917,548	-	-	-	-	-	9,002,722
Instructional Staff Training Services	952,217	1,993,742	-	-	-	-	-	2,945,959
Instruction Related Technology	3,767,059	46,681	-	-	-	-	-	3,813,740
Board of Education	1,020,549	-	-	-	-	-	-	1,020,549
General Administration	1,230,532	1,294,854	-	-	-	-	-	2,525,386
School Administration	16,728,277	-	-	-	-	-	-	16,728,277
Facilities Acquisition and Construction	1,169,725	12,200	-	65,580,070	-	-	-	66,761,995
Fiscal Services	2,037,874	-	-	-	-	-	-	2,037,874
Food Services	-	19,422,374	-	-	-	-	-	19,422,374
Central Services	3,994,626	149,863	-	-	-	-	-	4,144,489
Pupil Transportation Services	11,719,618	263,883	-	-	-	-	-	11,983,501
Operation of Plant	23,398,289	266,273	-	-	-	-	-	23,664,562
Maintenance of Plant	8,268,051	-	-	-	-	-	-	8,268,051
Administrative Technology Services	1,443,255	-	-	-	-	-	-	1,443,255
Community Services	4,749,214	-	-	-	-	-	-	4,749,214
Debt Service	-	-	-	6,126,483	-	-	-	6,126,483
<b>TOTAL EXPENDITURES</b>	<b>\$ 252,266,201</b>	<b>48,076,023</b>	<b>-</b>	<b>71,706,553</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>372,048,777</b>
Transfers Out	-	960,674	-	5,524,281	-	-	-	6,484,955
Fund Balances/Net Assets	33,550,335	3,307,450	7,801,065	-	-	-	-	44,658,850
<b>TOTAL EXPENDITURES TRANSFERS &amp; BALANCES</b>	<b>\$ 285,816,536</b>	<b>52,344,147</b>	<b>7,801,065</b>	<b>77,230,834</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>423,192,582</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

	2018-2019 EXPENDITURES	2019-2020 BUDGET	INCREASE (DECREASE)
OPERATING	\$ 279,134,864	\$ 285,816,536	\$ 6,681,672
PERCENTAGE CHANGE			2.4%

# 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 5.6440 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 \$24,802,587 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.
9. Purchase of Ancillary and Auxiliary Facilities.

## **MAINTENANCE, RENOVATION, AND REPAIR**

1. Districtwide HVAC Maintenance and Repair.
2. Districtwide Roof Renovation and Repair.
3. Districtwide Maintenance, Renovation, Remodeling, and Repairs.

## **MOTOR VEHICLE PURCHASES**

1. Purchase of fifteen (15) new school buses.
2. Lease purchase of up to one hundred (100) school buses.
3. 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).

## **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**

All concerned citizens are invited to a public hearing to be held on July 30, 2019, at 5:30 p.m., in the School Board Meeting Room at the District Administrative Offices, 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 23, 2019 WHICH CONTAINS THE FOLLOWING FUNDS AND APPROPRIATIONS, FOR THE 2019-2020 FISCAL YEAR:

<u>FUND</u>	<u>APPROPRIATION</u>
GENERAL	\$ 285,816,536
SPECIAL REVENUE	52,344,147
DEBT SERVICE	7,801,065
CAPITAL PROJECTS	<u>77,230,834</u>
TOTAL	<u><u>\$ 423,192,582</u></u>