

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 21, 2020, Meeting

DATE: July 18, 2020

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 2020-21 to the 2019-20 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 21, 2020, a public hearing will be held on July 28, 2020, 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\$ 123,048,385
- B. Less tax reductions due to Value Adjustment Board
and other assessment changes\$ 225,568
- C. Actual property tax levy \$ 122,822,817

This year's proposed tax levy.....\$ 124,938,574

A portion of the tax levy is required under state law in order for the school board to receive \$146,685,277 in state education grants. The required portion has decreased by 2.65 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 28, 2020 at 5:30 p.m., in the School Board Meeting Room at the District Administrative Offices, 620 East University Avenue, Gainesville, Florida, or virtually through the Alachua County Public Schools YouTube channel.

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
 2020-2021

	ROLLED-BACK RATE	PROPOSED MILLAGE	MILLAGE INCREASE (DECREASE)
REQUIRED LOCAL EFFORT	3.7666	3.6670	(0.0996)
VOTER APPROVED OPERATING MILLAGE	0.9668	1.0000	0.0332
DISCRETIONARY OPERATING	0.7232	0.7480	0.0248
CAPITAL IMPROVEMENT	1.4502	1.5000	0.0498
	<u>6.9068</u>	<u>6.9150</u>	<u>0.0082</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 0.12 PERCENT.

Schedule III

FOR INFORMATION ONLY

COMPARISON OF PROPOSED 2020-2021 TO THE 2019-2020 ACTUAL MILLAGE RATES
CALCULATION NOT REQUIRED IN TRIM PROCESS
MILLAGE BY FUND

2020-2021 PROPOSED	OPERATING	DEBT SERVICE	CAPITAL IMPROVEMENT	TOTAL ALL FUNDS
REQUIRED LOCAL EFFORT	3.667			3.667
VOTER APPROVED OPERATING MILLAGE	1.000			1.000
DISCRETIONARY OPERATING	0.748			0.748
CAPITAL IMPROVEMENT			1.500	1.500
	5.415	-	1.500	6.915

2019-2020 ACTUAL	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

INCREASE/ (DECREASE)	(0.229)	-	-	(0.229)
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PERCENT CHANGE				-3.21%
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MILLAGE RECAP

	ACTUAL 2019-2020	PROPOSED 2020-2021	DIFFERENCE	PERCENT DIFFERENCE
REQUIRED LOCAL EFFORT (STATE)	3.896	3.667	(0.229)	
VOTER APPROVED OPERATING MILLAGE (VOTED)	1.000	1.000	-	
DISCRETIONARY OPERATING (SBAC)	0.748	0.748	-	
CAPITAL IMPROVEMENT (SBAC)	1.500	1.500	-	
TOTAL	7.144	6.915	(0.229)	-3.21%

TOTAL STATE INCREASE (DECREASE) =		(0.229)
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TOTAL LOCAL INCREASE (DECREASE) =	-	(0.229)
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BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF ALACHUA COUNTY ARE 2.3%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR 2020-2021

	<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	3.6670	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	6.9150

<u>ESTIMATED REVENUES:</u>	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	\$ 1,290,000	\$ 44,038,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,328,024
State Sources	149,087,294	197,000	-	690,000	-	-	-	149,974,294
Local Sources	102,106,380	1,540,010	-	43,717,578	-	-	-	147,363,968
TOTAL SOURCES	\$ 252,483,674	45,775,034	-	44,407,578	\$ -	\$ -	\$ -	342,666,286
Transfers In	6,055,425	-	506,092	1,021,883	-	-	-	7,583,401
Fund Balances/Net Assets	30,704,041	2,723,103	8,732,446	135,473,877	-	-	-	177,633,467
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 289,243,140	48,498,136	9,238,539	180,903,338	\$ -	\$ -	\$ -	527,883,153
EXPENDITURES:								
Instruction	\$ 150,339,526	16,148,104	-	\$ -	\$ -	\$ -	\$ -	166,487,630
Pupil Personnel Services	14,261,347	1,725,363	-	-	-	-	-	15,986,710
Instructional Media Services	5,094,883	-	-	-	-	-	-	5,094,883
Instruction and Curriculum Development Services	4,935,802	3,010,981	-	-	-	-	-	7,946,783
Instructional Staff Training Services	1,028,337	1,311,809	-	-	-	-	-	2,340,145
Instruction Related Technology	4,025,398	-	-	-	-	-	-	4,025,398
Board of Education	832,588	-	-	-	-	-	-	832,588
General Administration	1,294,128	976,333	-	-	-	-	-	2,270,461
School Administration	17,215,208	-	-	-	-	-	-	17,215,208
Facilities Acquisition and Construction	1,602,858	-	-	165,634,229	-	-	-	167,237,087
Fiscal Services	2,055,384	-	-	-	-	-	-	2,055,384
Food Services	-	21,257,557	-	-	-	-	-	21,257,557
Central Services	3,405,438	39,336	-	-	-	-	-	3,444,774
Pupil Transportation Services	11,389,690	281,889	-	-	-	-	-	11,671,578
Operation of Plant	26,653,835	1,779	-	-	-	-	-	26,655,614
Maintenance of Plant	8,146,031	-	-	-	-	-	-	8,146,031
Administrative Technology Services	1,476,334	-	-	-	-	-	-	1,476,334
Community Services	4,782,312	-	-	-	-	-	-	4,782,312
Debt Service	-	-	-	8,707,591	-	-	-	8,707,591
TOTAL EXPENDITURES	\$ 258,539,099	44,753,150	-	174,341,820	\$ -	\$ -	\$ -	477,634,070
Transfers Out	-	1,021,883	-	6,561,518	-	-	-	7,583,401
Fund Balances/Net Assets	30,704,041	2,723,103	9,238,539	-	-	-	-	42,665,682
TOTAL EXPENDITURES TRANSFERS & BALANCES	\$ 289,243,140	48,498,136	9,238,539	180,903,338	\$ -	\$ -	\$ -	527,883,153

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

	2019-2020 EXPENDITURES	2020-2021 BUDGET	INCREASE (DECREASE)
OPERATING	\$ 282,838,842	\$ 289,243,140	\$ 6,404,298
PERCENTAGE CHANGE			2.3%

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 5.415 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 \$26,017,578 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 up to 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. Qualified Zone Academy Bond (Series 2005)
2. Certificates of Participation (Series 2010A).
3. Certificates of Participation (Series 2010B).
4. Certificates of Participation (Series 2010C).
5. Certificates of Participation (Series 2011A).
6. Certificates of Participation (Series 2013).
7. Master Equipment Bus Lease Purchase Agreement (Series 2019)

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 on the tax increase to be held on July 28, 2020 at 5:30 p.m., in the School Board Meeting Room at the District Administrative Offices, 620 East University Avenue, Gainesville, Florida, or virtually through the Alachua County Public Schools YouTube channel.

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, 2020 WHICH CONTAINS THE FOLLOWING FUNDS AND APPROPRIATIONS, FOR THE 2020-2021 FISCAL YEAR:

<u>FUND</u>	<u>APPROPRIATION</u>
GENERAL	\$ 289,243,140
SPECIAL REVENUE	48,498,136
DEBT SERVICE	9,238,539
CAPITAL PROJECTS	<u>180,903,338</u>
TOTAL	<u><u>\$ 527,883,153</u></u>