

Public Hearing- School Board of Alachua County

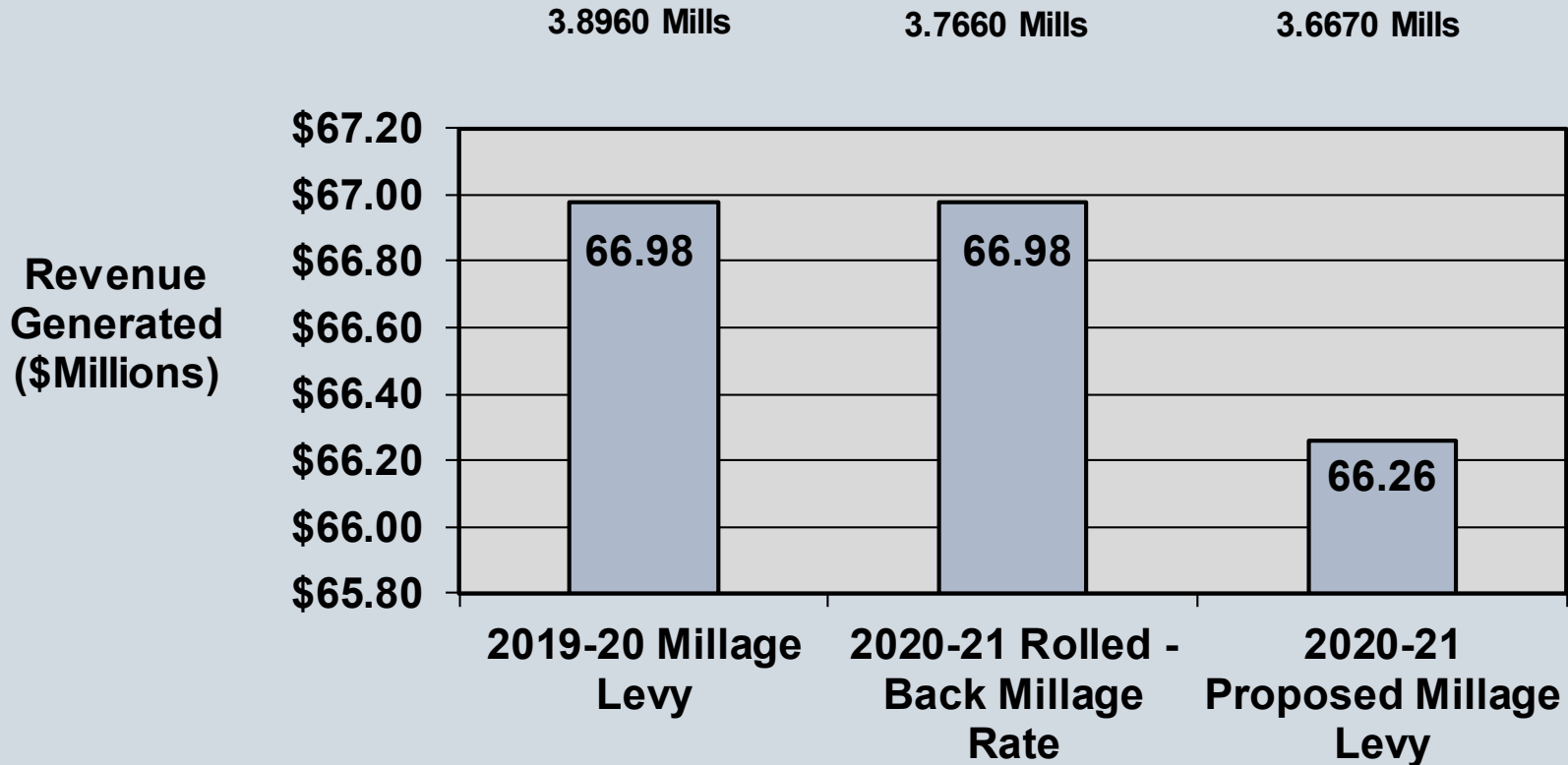
JULY 28, 2020

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.

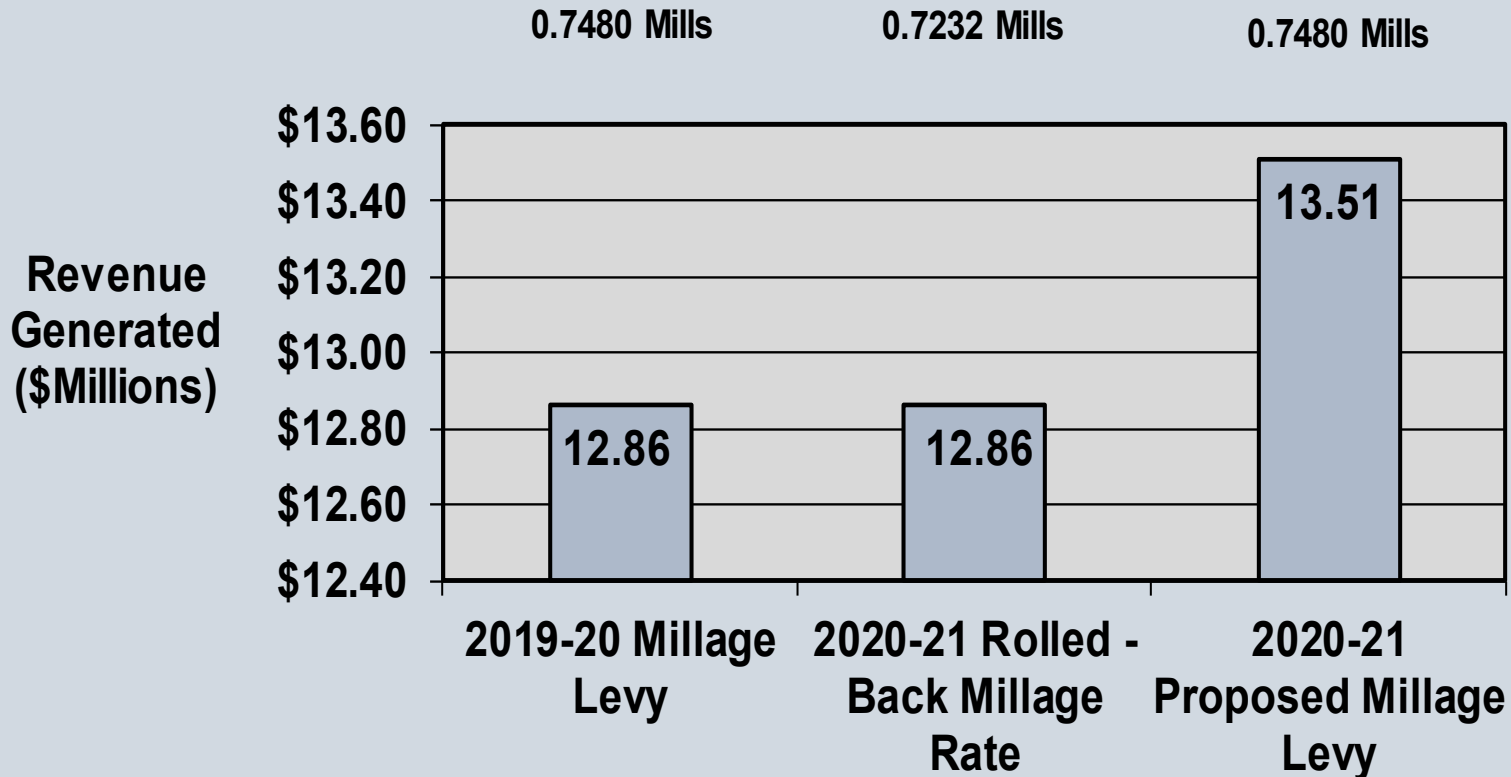
Rolled-Back Rates

Required Local Effort (RLE)



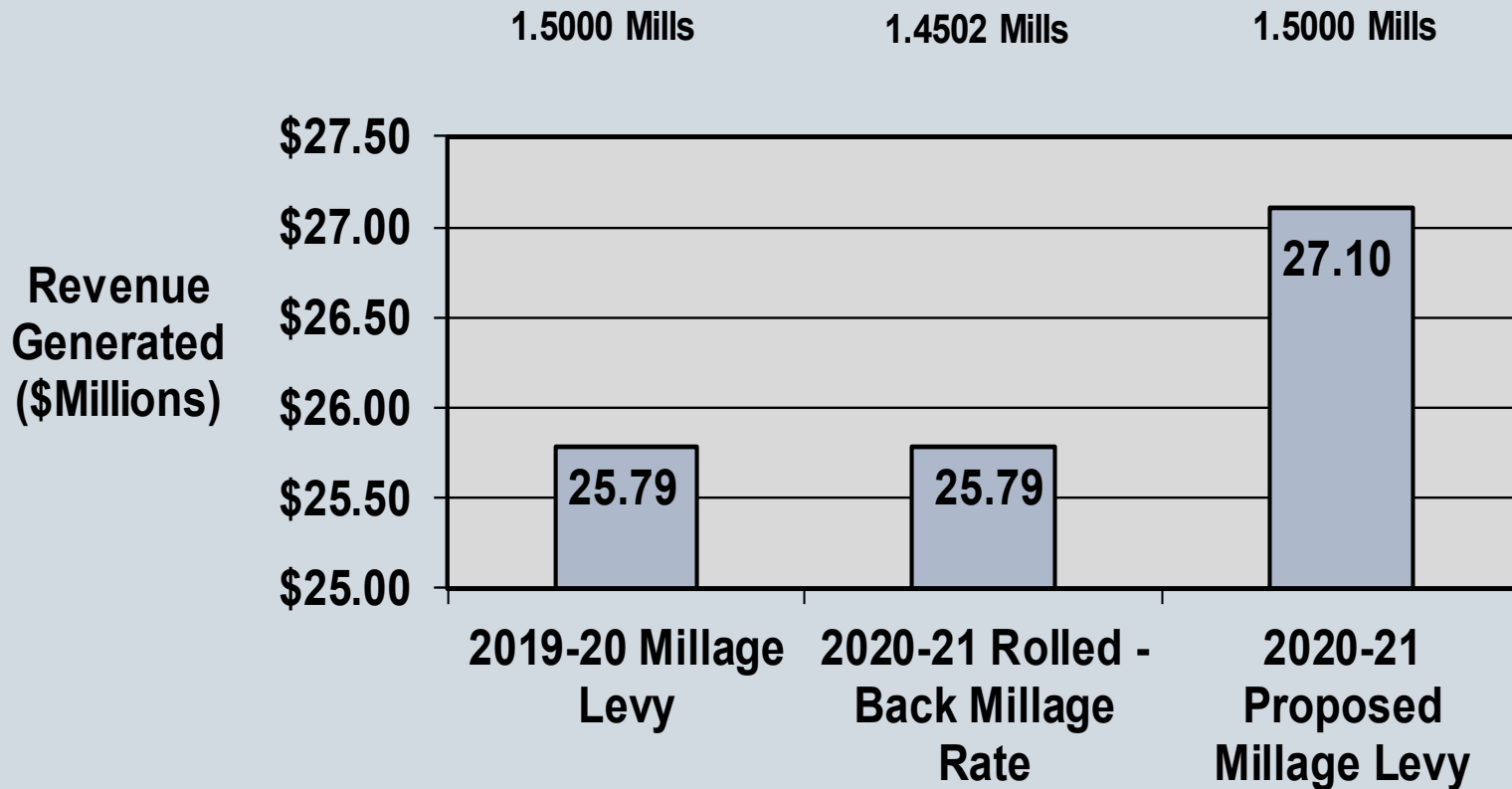
Rolled-Back Rates

Discretionary Operating



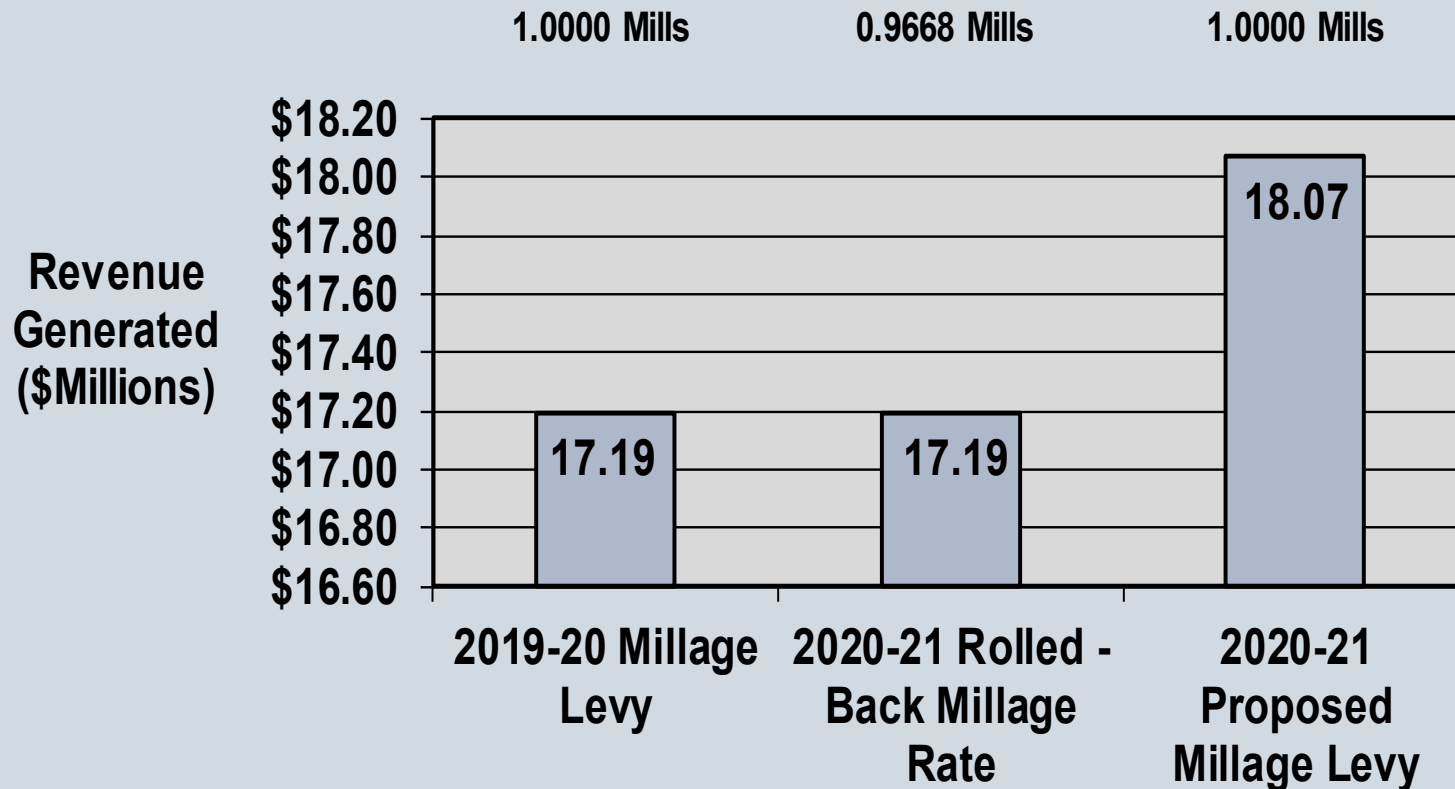
Rolled-Back Rates

Capital Outlay



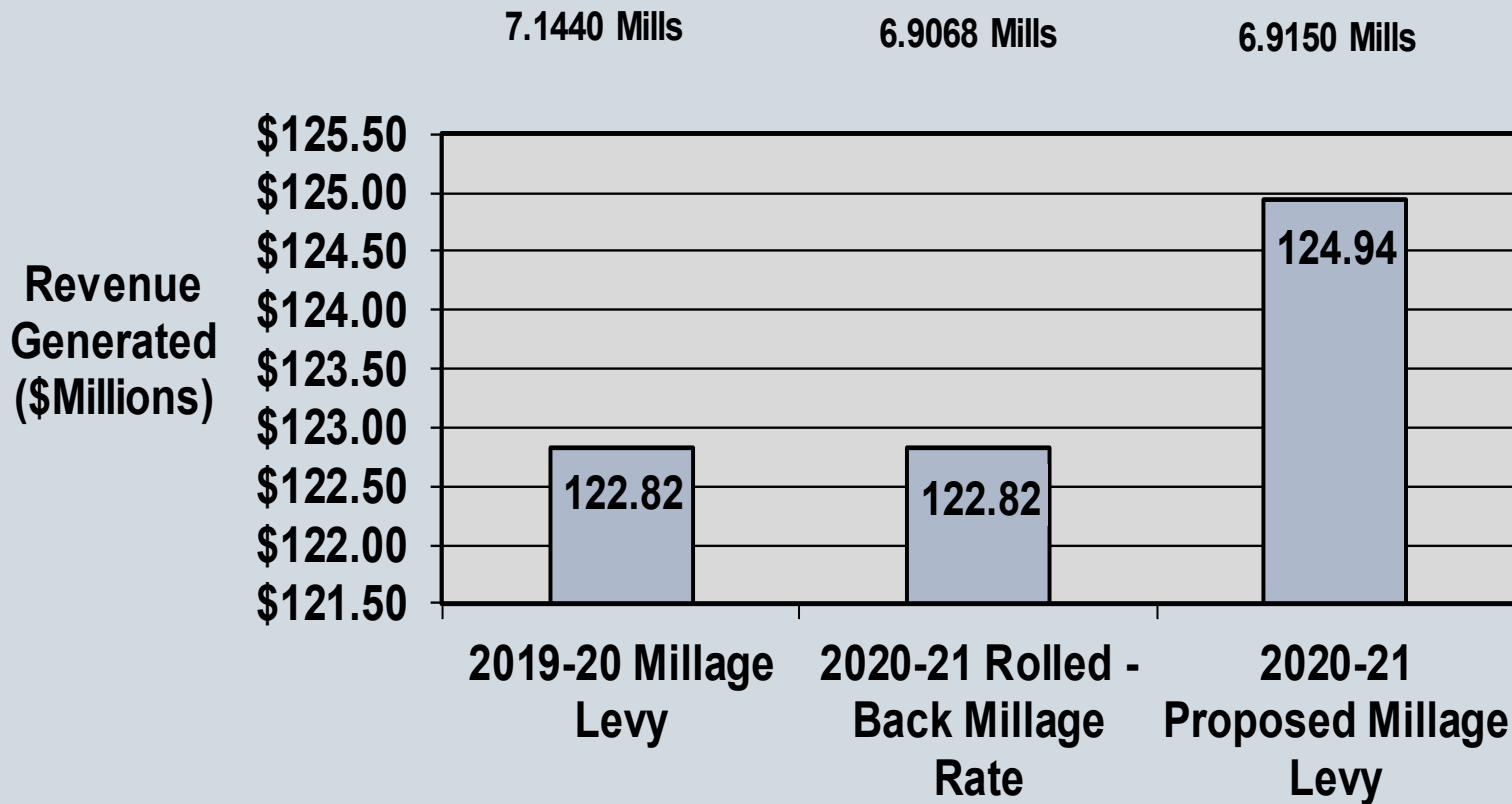
Rolled-Back Rates

Voter Approved Operating



Rolled-Back Rates

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



2020-2021 Budgeted Advalorem Tax Revenues

Description	2019-2020 Actual Mills	2020-2021 Proposed	Increase (Decrease)	2020-2021 Est.	
				Local Tax Revenue	2020-2021 Est. State Revenue
General Operating Millage:					
Required Local Effort	3.896	3.667	(0.229)	\$ 63,482,888	\$ 142,504,531
Additional Voted Millage	1.000	1.000	-	17,345,052	
Discretionary Operating	0.748	0.748	-	12,974,099	\$ 4,180,746
Total Estimated Operating	5.644	5.415	(0.229)	\$ 93,802,039	\$ 146,685,277
Other Millage:					
Capital Improvement	1.500	1.500	-	\$ 26,017,578	
Estimated Total	7.144	6.915	(0.229)	\$ 119,819,617	\$ 146,685,277

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 2020 the CPI is 2.3%. Therefore, the maximum increase in assessment for 2020, assuming no improvements to a home, would be 2.3%.

	MARKET VALUE	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE
YOUR PROPERTY VALUE THIS YEAR:	135,000	127,875	25,000	102,875
YOUR PROPERTY VALUE LAST YEAR:	125,000	125,000	25,000	100,000

Millage Impact on Taxpayer for Education (cont)

Assumptions:

- **2020-2021 Assessed Value increased by 2.3%.**
- **House assessed at \$127,875 with a \$25,000 homestead exemption for education with maximum change in Assessed Value.**

\$102,875 @ 6.915 mills for 2020-2021	\$ 711.38
\$100,000 @ 7.144 mills for 2019-2020	<u>\$ 714.40</u>
	<u>\$ (3.02)</u>

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)
2019-2020	2019	1.9%	\$194,065	\$169,065	7.144	\$1,208	\$6
2020-2021	2020	2.3%	\$198,528	\$173,528	6.915	\$1,200	(\$8)
Increase (Decrease) in Taxes Paid, Current Compared to 1997							(\$18)

Executive Order No. 20-114

This Executive Order sets forth an option for Districts to submit an Innovative Learning Plan which will allow students to learn either synchronous or asynchronous virtually.

- Allows Districts to receive full FTE funding for students in Innovative Learning Environments, as opposed to the regular Virtual Education funding which is over 2k less per student.
- Allows Districts to receive full funding based on 2020-21 student forecast, thus waiving the impact of potential October FTE survey student reductions.
- Waives strict compliance with section 1003.02 and 1011.60 State Statute which requires 180 days of instruction or hourly equivalent.
- Districts must provide a full panoply of services to students.
- Requires Districts to open in Brick & Mortar at all schools, five days a week, subject to advice of the Florida Department of Health or local health department.
- Districts who do not submit a plan will receive none of the above waivers and will not receive full FTE funding for students in Innovative Learning Environments.

FEFP Funding - Virtual District

DESCRIPTION	(1) 2020-21 VIRTUAL	(2) 2020-21 CALC 2	(3) 2020-2021 CALC 2 OVER (UNDER) 2020-2021 VIRTUAL (1) - (2)	Percent Increase -Decrease
BASE STUDENT ALLOCATION	\$4,319.49	\$4,319.49	\$0.00	0.00%
DISTRICT COST DIFFERENTIAL	0.9798	0.9798	-	0.00%
UNWEIGHTED FTE	29,537.56	29,537.56	-	0.00%
WEIGHTED FTE	32,091.34	32,091.34	-	0.00%
SCHOOL TAXABLE VALUE	\$18,067,761,957	\$18,067,761,957	-	0.00%
REQUIRED LOCAL EFFORT MILLAGE	3.667	3.667	-	
DISCRETIONARY MILLAGE	0.748	0.748	-	
TOTAL MILLAGE	4.415	4.415	-	0.00%

DESCRIPTION	(1) 2020-21 VIRTUAL	(2) 2020-21 CALC 2	(3) 2020-2021 CALC 2 OVER (UNDER) 2020-2021 VIRTUAL (1) - (2)
FEFP DETAIL:			
WFTE X BSA DCD	135,818,134	135,818,134	-
DIGITAL CLASSROOMS ALLOCATION	-	107,250	(107,250)
SAFE SCHOOLS	-	2,261,291	(2,261,291)
MENTAL HEALTH	-	1,060,085	(1,060,085)
FUNDING COMPRESSION	1,088,162	1,088,162	-
COMPRESSION ADJUSTMENT .748 MILLS	4,180,746	4,180,746	-
SUPPL. ACAD. INSTRUCTION ALLOCATION	-	8,394,585	(8,394,585)
ESE GUARANTEED ALLOCATION	-	12,000,549	(12,000,549)
READING INSTRUCTION	1,313,090	1,313,090	-
DJJ SUPPLEMENTAL ALLOCATION	-	196,082	(196,082)
INSTRUCTIONAL MATERIALS	2,413,997	2,413,997	-
STUDENT TRANSPORTATION	-	3,849,759	(3,849,759)
TEACHER LEAD PROGRAM	-	560,758	(560,758)
TEACHER SALARY INCREASE ALLOCATION	4,930,819	4,930,819	-
TURNAROUND SUPPLEMENT	878,455	878,455	-
TOTAL FEFP	150,623,403	179,053,762	(28,430,359)
			Categorical

DESCRIPTION	(1)	(2.00)	(3)	Percent Increase -Decrease
	2020-21 VIRTUAL	2020-21 CALC 2	2020-2021 CALC 2 OVER (UNDER) 2020-2021 VIRTUAL (1) - (2)	
TOTAL FEFP	\$150,623,403	\$179,053,762	(\$28,430,359)	
LESS LOCAL FEFP FUNDS:				
REQUIRED LOCAL EFFORT	\$63,482,888	\$63,482,888	-	
STATE NET FEFP FUNDS	\$87,140,515	\$115,570,874	(\$28,430,359)	
CATEGORICALS:				
CLASS SIZE	-	\$31,114,403	(\$31,114,403)	
SCHOOL LOTTERY & RECOGNITION	-	-	-	
TOTAL MAJOR CATEGORICALS	-	\$31,114,403	(\$31,114,403)	
TOTAL STATE FUNDING	87,140,515	146,685,277	(59,544,762)	
POTENTIAL DISCRETIONARY	\$12,974,099	\$12,974,099	-	
POTENTIAL REQUIRED LOCAL EFFORT	63,482,888	63,482,888	-	
TOTAL LOCAL FUNDING	\$76,456,987	\$76,456,987	\$0	
TOTAL POTENTIAL FUNDING	\$163,597,502	\$223,142,264	\$ (59,544,762)	-26.68%
Dollars Per UWFTE	\$5,538.63	\$7,554.53	(\$2,015.90)	-26.68%
STATE	\$163,597,502	\$223,142,264		
LOCAL TAXES	2,950.16	4,966.06	(2,015.90)	-40.59%
	2,588.47	2,588.47	-	0.00%
	\$5,538.63	\$7,554.53	\$ (2,015.90)	-26.68%

Student Support & Services Positions

Assignment	Employee Count
Bus Aides	53
Bus Drivers	129
EDEP Activity Leaders	161
EDEP Coordinators	32
Food & Nutrition Services Assistants	202
Guidance Clericals	41
Health Technicians	5
Lab Proctors	7
Media Aides	33
Nurses	32
Paraprofessionals	89
Paraprofessionals Instructional	271
Paraprofessionals Behavioral	45
Paraprofessionals Instructional	22
Student Service Specialists	14
Total	1,136

Section 1011.60 Florida Statutes
Minimum requirements of the
Florida Education Finance Program

(c) No salary payment shall be paid to any employee in advance of service being rendered.

Citizen Input

Resolutions

THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA
RESOLUTION NUMBER 21-01

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, 2020 to June 30, 2021; 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 2020-2021 in the amounts of:

	<u>Tentative Millage Levy</u>	<u>Proposed Amount To Be Raised</u>
Required Local Effort Including Prior Period Funding Adjustment	3.667	\$ 63,604,305
Capital Outlay	1.500	\$ 26,017,578
Discretionary Operating	0.748	\$ 12,974,099
Additional Voted Millage	1.000	\$ 17,345,052

The total millage rate to be levied is more than the roll-back rate by 0.12 percent.

NOW THEREFORE, BE IT RESOLVED:

That the School Board of Alachua County, adopted each tentative millage rate for the fiscal year July 1, 2020 to June 30, 2021 on July 30, 2020, by separate vote prior to adopting the tentative budget.

**THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA
RESOLUTION NUMBER 21-02**

**A RESOLUTION OF THE ALACHUA COUNTY SCHOOL BOARD
ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR 2019-2020**

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, 2020 to June 30, 2021; and

WHEREAS, the School Board of Alachua County set forth the appropriations and revenue estimate for the budget for fiscal year 2020-2021; 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 \$527,883,153 for fiscal year 2020-2021.

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, 2020 to June 30, 2021.

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.