

PUBLIC HEARING-  
ADOPTION OF THE 2022-23  
FINAL MILLAGE & BUDGET

SEPTEMBER 6, 2022



# EXPLANATION OF ROLLED-BACK RATE

The “rolled-back rate” is the rate that will raise the same amount of revenue as the prior year if applied to the current year tax roll, less new construction, additions and other adjustments.

	(1)	(2)	(3)
	<u>Prior Year</u>	<u>Rolled-Back Rate</u>	<u>Current Year</u>
Taxable Value	\$ 100,000	\$ 120,000	\$ 120,000
Millage Rate	1.00	0.8333	1.00
Dollars Generated	\$ 100	\$ 100	\$ 120
Explanation of proposed rate as a percent (%) of the Rolled-Back Rate $(3-2)/(2) = 20\%$			

# ROLLED-BACK RATES

Millage	2021-22 Actual Rate	2022-23 Rolled-Back Rate	2022-23 Proposed Rate
Required Local Effort	3.5950	3.1275	3.2500
Voter Approved Operating	1.0000	0.6507	1.0000
Discretionary Operating	0.7480	0.8700	0.7480
Capital Outlay	1.5000	1.3049	1.5000
<b>Total</b>	<b>6.8430</b>	<b>5.9531</b>	<b>6.4980</b>

**Current year total proposed rate as a percent change of the rolled-back rate is 9.15%**



# MILLAGE RATE HISTORICAL

Millage Rate	2018-19	2019-20	2020-21	2021-22	2022-23 Proposed	Variance
Per State Law	3.980	3.876	3.660	3.571	3.217	(0.354)
Prior Period	0.036	0.020	0.007	0.024	0.033	0.009
Total RLE	<b>4.016</b>	<b>3.896</b>	<b>3.667</b>	<b>3.595</b>	<b>3.250</b>	<b>(0.345)</b>
Disc. Operating	0.748	0.748	0.748	0.748	0.748	-
Voter Approved	1.000	1.000	1.000	1.000	1.000	-
Capital Outlay	1.500	1.500	1.500	1.500	1.500	-
<b>Total Millage</b>	<b>7.264</b>	<b>7.144</b>	<b>6.915</b>	<b>6.843</b>	<b>6.498</b>	<b>(0.345)</b>

# 2022-2023 BUDGETED ADVALOREM TAX REVENUES

Description	2021-2022 Actual Mills	2022-2023 Proposed	Increase (Decrease)	2022-2023 Est.	
				Local Tax Revenue	2022-2023 Est. State Revenue
General Operating Millage:					
Required Local Effort	3.595	3.250	(0.345)	\$ 70,715,555	\$ 133,524,522
Additional Voted Millage	1.000	1.000	-	21,758,632	
Discretionary Operating	0.748	0.748	-	16,275,457	\$ 5,437,061
<b>Total Estimated Operating</b>	<b>5.343</b>	<b>4.998</b>	<b>(0.345)</b>	<b>\$ 108,749,644</b>	<b>\$ 138,961,583</b>
Other Millage:					
Capital Improvement	1.500	1.500	-	\$ 32,637,948	
<b>Estimated Total</b>	<b>6.843</b>	<b>6.498</b>	<b>(0.345)</b>	<b>\$ 141,387,592</b>	<b>\$ 138,961,583</b>



# 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 2022 the CPI is 7%. Therefore, the maximum increase in assessment for 2022, assuming no improvements to a home, would be 1.4%.

	MARKET VALUE	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE
YOUR PROPERTY VALUE THIS YEAR:	213,742	147,079	25,000	122,079
YOUR PROPERTY VALUE LAST YEAR:	209,001	142,795	25,000	117,795



# MILLAGE IMPACT ON TAXPAYER FOR EDUCATION (CONT)

## Assumptions:

- **2022-2023 Assessed Value increased by 3.0%.**
- **House assessed at \$147,079 with a \$25,000 homestead exemption for education with maximum change in Assessed Value.**

<b>\$120,079 @ 6.498 mills for 2022-2023</b>	<b>\$ 793.27</b>
<b>\$117,795 @ 6.843 mills for 2021-2022</b>	<b><u>\$ 806.07</u></b>
	<b><u>(\$12.80)</u></b>



# SUMMARY OF BUDGETARY CHANGES

## SUMMARY OF CHANGES IN ALL FUNDS FROM THE TENTATIVE BUDGET OF 8/3/2021

	APPROVED BUDGET		REVISED BUDGET
	8/2/2022	ADJUSTMENTS	9/6/2022
General Fund, Schedule I	\$ 291,186,606.57	\$ (629,559.17)	\$ 290,557,047.40
Special Revenue Other, Schedule II	27,871,930.82	-	27,871,930.82
Special Revenue Food Service, Schedule III	29,529,856.45	306,287.81	29,836,144.26
Debt Service, Schedule IV	7,570,625.11	-	7,570,625.11
Capital Projects, Schedule V	121,736,559.00	3,245,386.45	124,981,945.45
ESSER Funds, VI	54,209,378.24	-	54,209,378.24
	<u>\$ 532,104,956.19</u>	<u>\$ 2,922,115.09</u>	<u>\$ 535,027,071.28</u>



# CITIZEN INPUT



# RESOLUTIONS



## Resolution Number 23-03

### 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, 2022, AND ENDING JUNE 30, 2023.

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>22,665,241,640</u>	Required Local Effort	\$ <u>69,997,520</u>	<u>3.2170</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>718,035</u>	<u>0.0330</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>70,715,555</u>	<u>3.2500</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>22,665,241,640</u>	Discretionary Operating	\$ <u>16,275,457</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>22,665,241,640</u>	Additional Operating	\$ <u>21,758,632</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>0</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>22,665,241,640</u>	Local Capital Improvement	\$ <u>32,637,948</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 9.15 PERCENT.

STATE OF FLORIDA

COUNTY OF ALACHUA

I, Shane L. Andrew, 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 6, 2022.

\_\_\_\_\_  
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 23-04**

A RESOLUTION OF THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA,  
ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2022-2023

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, 2022 to June 30, 2023; and

WHEREAS, the School Board of Alachua County set forth the appropriations and revenue estimate for the Budget for fiscal year 2022-2023.

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 \$535,027,071.28 for fiscal year 2022-2023.

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, 2022 to June 30, 2023.

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**Robert P. Hyatt, Chairman**

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**Date of Signature**