

BOARD MEMBERS

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SUPERINTENDENT OF SCHOOLS

Shane L. Andrew, Interim Superintendent

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

MEMORANDUM

TO: Shane Andrew, Superintendent

FROM: Alex Rella, Chief of Finance

SUBJECT: Budget and Millage Information for the July 21, 2022, Meeting

DATE: July 20, 2022

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 2022-23 to the 2021-22 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, 2022, a public hearing will be held on August 2, 2022, 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\$ 133,096,622
- B. Less tax reductions due to Value Adjustment Board
and other assessment changes\$ 1,451,933
- C. Actual property tax levy \$ 131,644,689

This year's proposed tax levy.....\$ 147,278,740

A portion of the tax levy is required under state law in order for the school board to receive \$138,961,583 in state education grants. The required portion has increased by 3.9 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 August 2, 2022 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 tax increase and the budget will be made at this hearing.

Schedule II

REQUIRED TRIM CALCULATION
 PERCENT CHANGE OVER ROLLED-BACK RATE
 2022-2023

	ROLLED-BACK RATE	PROPOSED MILLAGE	MILLAGE INCREASE (DECREASE)
REQUIRED LOCAL EFFORT	3.1275	3.2500	0.1225
VOTER APPROVED OPERATING MILLAGE	0.8700	1.0000	0.1300
DISCRETIONARY OPERATING	0.6507	0.7480	0.0973
CAPITAL IMPROVEMENT	1.3049	1.5000	0.1951
	<u>5.9531</u>	<u>6.4980</u>	<u>0.5449</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 9.15 PERCENT.

Schedule III

FOR INFORMATION ONLY

COMPARISON OF PROPOSED 2022-2023 TO THE 2021-2022 ACTUAL MILLAGE RATES CALCULATION NOT REQUIRED IN TRIM PROCESS MILLAGE BY FUND

2022-2023 PROPOSED	OPERATING	DEBT SERVICE	CAPITAL IMPROVEMENT	TOTAL ALL FUNDS
REQUIRED LOCAL EFFORT	3.250			3.250
VOTER APPROVED OPERATING MILLAGE	1.000			1.000
DISCRETIONARY OPERATING	0.748			0.748
CAPITAL IMPROVEMENT			1.500	1.500
	4.998	-	1.500	6.498
2021-2022 ACTUAL	OPERATING	DEBT SERVICE	CAPITAL IMPROVEMENT	TOTAL ALL FUNDS
REQUIRED LOCAL EFFORT	3.595			3.595
VOTER APPROVED OPERATING MILLAGE	1.000			1.000
DISCRETIONARY OPERATING	0.748			0.748
CAPITAL IMPROVEMENT			1.500	1.500
	5.343	-	1.500	6.843
INCREASE/ (DECREASE)	(0.345)	-	-	(0.345)
PERCENT CHANGE				-5.04%

MILLAGE RECAP

	ACTUAL 2021-2022	PROPOSED 2022-2023	DIFFERENCE	PERCENT DIFFERENCE
REQUIRED LOCAL EFFORT (STATE)	3.595	3.250	(0.345)	
VOTER APPROVED OPERATING MILLAGE (VOTED)	1.000	1.000	-	
DISCRETIONARY OPERATING (SBAC)	0.748	0.748	-	
CAPITAL IMPROVEMENT (SBAC)	1.500	1.500	-	
TOTAL	6.843	6.498	(0.345)	-5.04%

TOTAL STATE INCREASE (DECREASE)	(0.345)
TOTAL LOCAL INCREASE (DECREASE)	-
	(0.345)

BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF ALACHUA COUNTY ARE 2.9%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR 2022-2023

	<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)	3.2500	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	6.4980

<u>ESTIMATED REVENUES:</u>	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	1,410,000	\$ 93,484,631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,894,631
State Sources	139,526,172	260,000	-	1,170,000	-	-	-	140,956,172
Local Sources	117,535,367	4,819,226	-	59,516,012	-	-	-	181,870,605
TOTAL SOURCES	258,471,539	98,563,857	-	60,686,012	\$ -	\$ -	\$ -	417,721,408
Transfers In	6,340,538	-	494,003	350,000	-	-	-	7,184,541
Fund Balances/Net Assets	26,374,530	13,047,308	7,076,622	60,700,547	-	-	-	107,199,007
TOTAL REVENUES, TRANSFERS & BALANCES	291,186,607	111,611,166	7,570,625	121,736,559	\$ -	\$ -	\$ -	532,104,957
EXPENDITURES:								
Instruction	\$ 147,704,828	33,796,571	-	\$ -	\$ -	\$ -	\$ -	\$ 181,501,399
Pupil Personnel Services	14,892,037	9,130,542	-	-	-	-	-	24,022,579
Instructional Media Services	5,236,714	-	-	-	-	-	-	5,236,714
Instruction and Curriculum Development Services	5,092,321	5,702,059	-	-	-	-	-	10,794,380
Instructional Staff Training Services	1,643,742	3,232,698	-	-	-	-	-	4,876,440
Instruction Related Technology	3,707,815	782,089	-	-	-	-	-	4,489,904
Board of Education	1,161,356	-	-	-	-	-	-	1,161,356
General Administration	1,435,504	3,998,631	-	-	-	-	-	5,434,135
School Administration	17,668,708	250,943	-	-	-	-	-	17,919,651
Facilities Acquisition and Construction	2,665,673	16,502,574	-	97,540,709	-	-	-	116,708,956
Fiscal Services	2,157,715	-	-	-	-	-	-	2,157,715
Food Services	-	21,044,522	-	-	-	-	-	21,044,522
Central Services	3,966,093	798,486	-	-	-	-	-	4,764,579
Pupil Transportation Services	11,782,553	646,158	-	-	-	-	-	12,428,711
Operation of Plant	30,052,916	247,431	-	-	-	-	-	30,300,347
Maintenance of Plant	8,119,140	-	-	-	-	-	-	8,119,140
Administrative Technology Services	1,582,119	-	-	-	-	-	-	1,582,119
Community Services	4,781,540	2,415,052	-	-	-	-	-	7,196,592
Debt Service	-	-	-	17,361,309	-	-	-	17,361,309
TOTAL EXPENDITURES	\$ 263,650,774	98,547,757	-	114,902,018	\$ -	\$ -	\$ -	477,100,549
Transfers Out	-	350,000	-	6,834,541	-	-	-	7,184,541
Fund Balances/Net Assets	27,535,833	12,713,408	7,570,625	-	-	-	-	47,819,866
TOTAL EXPENDITURES TRANSFERS & BALANCES	\$ 291,186,607	111,611,166	7,570,625	121,736,559	\$ -	\$ -	\$ -	532,104,957

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

	2021-2022 EXPENDITURES	2022-2023 BUDGET	INCREASE (DECREASE)
OPERATING	\$ 282,879,160	\$ 291,186,607	\$ 8,307,447
PERCENTAGE CHANGE			2.9%

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, 2022 WHICH CONTAINS THE FOLLOWING FUNDS AND APPROPRIATIONS, FOR THE 2022-2023 FISCAL YEAR:

<u>FUND</u>	<u>APPROPRIATION</u>
GENERAL	\$ 291,186,607
SPECIAL REVENUE	111,611,166
DEBT SERVICE	7,570,625
CAPITAL PROJECTS	<u>121,736,559</u>
TOTAL	<u>\$ 532,104,957</u>

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 4.998 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 \$32,637,948 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, Physical Education Enhancements, and Athletic Facility 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. Certificates of Participation (Series 2010A)
2. Certificates of Participation (Series 2010B)
3. Certificates of Participation (Series 2013)
4. Master Equipment Bus Lease Purchase Agreement (Series 2019)
5. Certificates of Participation (Series 2020)

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 August 2, 2022 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.