

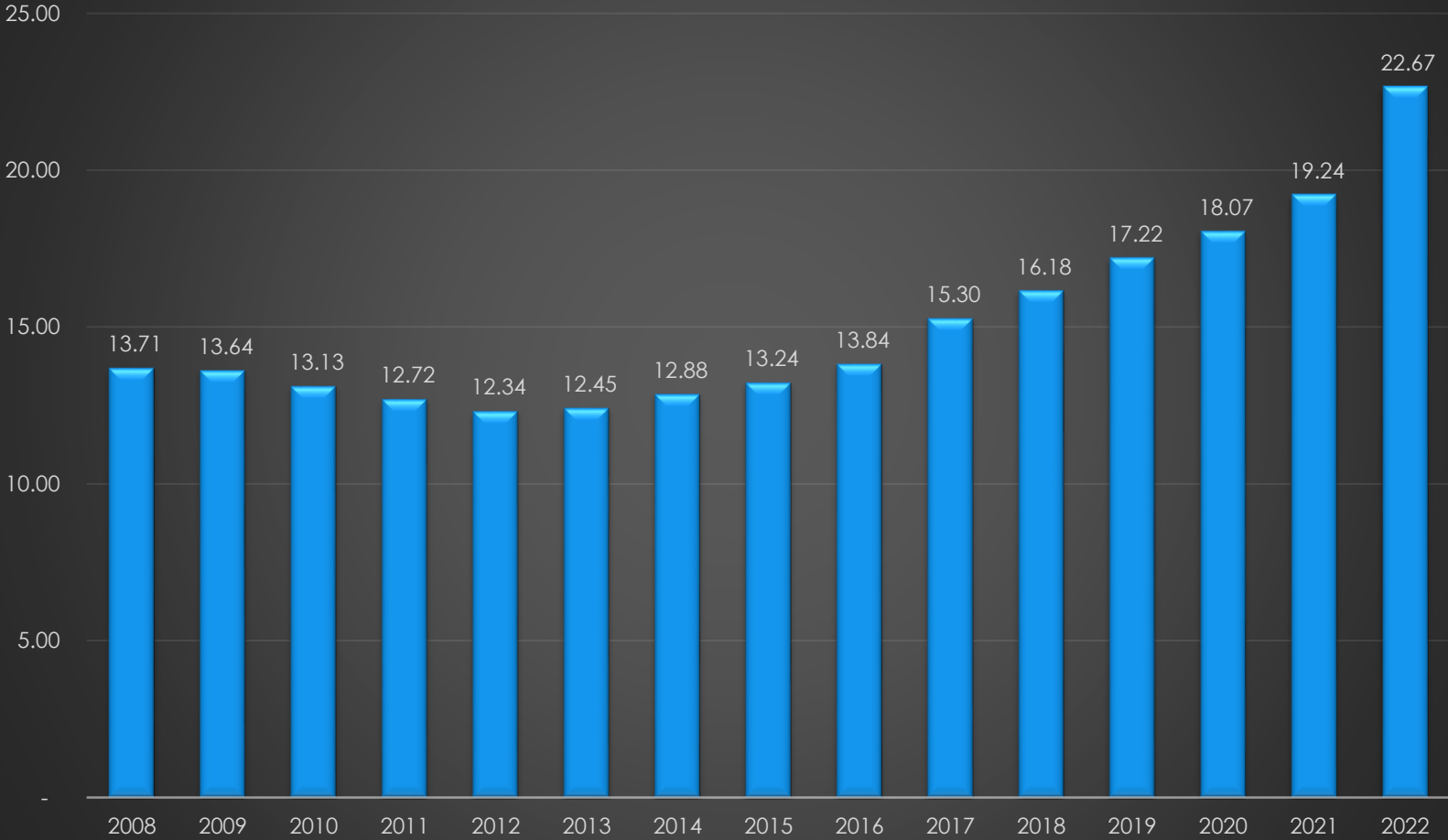
PUBLIC HEARING-  
ADOPTION OF THE 2022-23  
TENTATIVE MILLAGE & BUDGET

AUGUST 2, 2022

# TRUTH IN MILLAGE TIMELINES

| Date                              | Activity   |
|-----------------------------------|--|
| Tuesday July 19 <sup>th</sup>     | CALC 2 and Millage Certification received from the DOE     |
| Wednesday July 20 <sup>th</sup>   | Tentative Budget sent to Board for review                  |
| Thursday July 21 <sup>th</sup>    | Board approves Tentative Budget for advertising            |
| Friday July 29 <sup>th</sup>      | Budget Advertisement runs in the <u>Gainesville Sun</u>    |
| Tuesday August 2 <sup>nd</sup>    | Public Hearing to Approve the Tentative Millage and Budget |
| Tuesday September 6 <sup>th</sup> | Public Hearing to Approve the Final Millage and Budget     |

# Property Tax Roll (Billions)



# 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<br>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<br>Actual Mills | 2022-2023<br>Proposed | Increase<br>(Decrease) | 2022-2023 Est.        |                                 |
|----------------------------------|---------------------------|-----------------------|------------------------|-----------------------|---------------------------------|
|                                  |                           |                       |                        | Local Tax<br>Revenue  | 2022-2023 Est.<br>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 3%.

|                                | MARKET VALUE | ASSESSED VALUE | EXEMPTIONS | TAXABLE VALUE |
|--------------------------------|--------------|----------------|------------|---------------|
| YOUR PROPERTY VALUE THIS YEAR: | 245,000      | 206,000        | 25,000     | 181,000       |
| YOUR PROPERTY VALUE LAST YEAR: | 225,000      | 200,000        | 25,000     | 175,000       |



# MILLAGE IMPACT ON TAXPAYER FOR EDUCATION (CONT)

## Assumptions:

- 2022-2023 Assessed Value increased by 3%.
- House assessed at \$181,000 with a \$25,000 homestead exemption for education with maximum change in Assessed Value.

|  |                           |
|--|---------------------------|
| <b>\$181,000 @ 6.498 mills for 2022-2023</b> | <b>\$ 1,176.14</b>        |
| <b>\$175,000 @ 6.843 mills for 2021-2022</b> | <b><u>\$ 1,197.53</u></b> |
|  | <b><u>(\$21.39)</u></b>   |

# CITIZEN INPUT

**THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA  
RESOLUTION NUMBER 23-01**

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, 2022 to June 30, 2023; 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 2022-2023 in the amounts of:

|  | <u>Tentative Millage Levy</u> | <u>Proposed Amount<br/>To Be Raised</u> |
|--|-------------------------------|---|
| Required Local Effort Including<br>Prior Period Funding Adjustment | 3.250                         | \$ 70,715,555                           |
| Capital Outlay   | 1.500                         | \$ 32,637,948                           |
| Discretionary Operating  | 0.748                         | \$ 16,275,457                           |
| Additional Voted Millage   | 1.000                         | \$ 21,758,632                           |

**The total millage rate to be levied is more than the roll-back rate by 9.15 percent.**

NOW THEREFORE, BE IT RESOLVED:

That the School Board of Alachua County, adopted each tentative millage rate for the fiscal year July 1, 2022 to June 30, 2023 on August 2, 2022, by separate vote prior to adopting the tentative budget.

**THE SCHOOL BOARD OF ALACHUA COUNTY, FLORIDA  
RESOLUTION NUMBER 23-02**

**A RESOLUTION OF THE ALACHUA COUNTY SCHOOL BOARD  
ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR 2022-2023**

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, 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; 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 \$532,104,957 for fiscal year 2022-2023.

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, 2022 to June 30, 2023.

**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.**