

BOARD MEMBERS

April M. Griffin
Robert P. Hyatt
Leannetta McNealy, Ph.D.
Gunnar F. Paulson, Ed.D.
Eileen F. Roy

SUPERINTENDENT

Owen A. Roberts, Ph.D.



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We are committed to the success of every student!

MEMORANDUM

TO: Owen A. Roberts, Superintendent

FROM: Alex Rella, Interim Assistant Superintendent
Business Services

SUBJECT: Budget and Millage Information for the July 21, 2015, Meeting

DATE: July 18, 2015

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 2015-2016 to the 2014-2015 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, 2015, a public hearing will be held on July 28, 2015, to approve the tentative budget, millage rates, and program recommendations.

ARR/jp
Enclosures

Schedule I

**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\$ 108,323,257
- B. Less tax reductions due to Value Adjustment Board
and other assessment changes\$ 99,157
- C. Actual property tax levy \$ 108,224,100

This year’s proposed tax levy.....\$ 110,477,886

A portion of the tax levy is required under state law in order for the school board to receive \$90,744,676 in state education grants. The required portion has increased by 0.35 percent, and represents approximately six 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, 2015, at 5:30 p.m., in the School Board Meeting Room at the Kirby-Smith Center, 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 2015-2016

	ROLLED-BACK RATE	PROPOSED MILLAGE	MILLAGE INCREASE (DECREASE)
REQUIRED LOCAL EFFORT	5.0763	5.0940	0.0177
VOTER APPROVED OPERATING MILLAGE	0.9834	1.0000	0.0166
DISCRETIONARY OPERATING	0.7356	0.7480	0.0124
CAPITAL IMPROVEMENT	1.4751	1.5000	0.0249
	<u>8.2704</u>	<u>8.3420</u>	<u>0.0716</u>

THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS THE ROLL-BACK RATE COMPUTED
PURSUANT TO SECTION 200.65(1), F. S., BY 0.87 PERCENT.

Schedule III

FOR INFORMATION ONLY

COMPARISON OF PROPOSED 2015-2016 TO THE 2014-2015 ACTUAL MILLAGE RATES CALCULATION NOT REQUIRED IN TRIM PROCESS MILLAGE BY FUND

2015-2016 PROPOSED	OPERATING	DEBT SERVICE	CAPITAL IMPROVEMENT	TOTAL ALL FUNDS
REQUIRED LOCAL EFFORT	5.094			5.094
VOTER APPROVED OPERATING MILLAGE	1.000			1.000
DISCRETIONARY OPERATING	0.748			0.748
CAPITAL IMPROVEMENT			1.500	1.500
	6.842	-	1.500	8.342

2014-2015 ACTUAL	OPERATING	DEBT SERVICE	CAPITAL IMPROVEMENT	TOTAL ALL FUNDS
REQUIRED LOCAL EFFORT	5.162			5.162
VOTER APPROVED OPERATING MILLAGE	1.000			1.000
DISCRETIONARY OPERATING	0.748			0.748
CAPITAL IMPROVEMENT			1.500	1.500
	6.910	-	1.500	8.410

INCREASE/ (DECREASE)	(0.068)	-	-	(0.068)
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PERCENT CHANGE				-0.81%
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MILLAGE RECAP

	ACTUAL 2014-2015	PROPOSED 2015-2016	DIFFERENCE	PERCENT DIFFERENCE
REQUIRED LOCAL EFFORT (STATE)	5.162	5.094	(0.068)	
VOTER APPROVED OPERATING MILLAGE (VOTED)	1.000	1.000	-	
DISCRETIONARY OPERATING (SBAC)	0.748	0.748	-	
CAPITAL IMPROVEMENT (SBAC)	1.500	1.500	-	
TOTAL	8.410	8.342	(0.068)	-0.81%

TOTAL STATE INCREASE (DECREASE) = (0.068)

TOTAL LOCAL INCREASE (DECREASE) = -

(0.068)

BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF ALACHUA COUNTY ARE 3.1%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR 2015-2016

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (including Prior Period Funding Adjustment Millage)	5.0940	Discretionary Critical Needs (Operating)	0.0000
Local Capital Improvement	1.5000	Additional Voted Millage (Operating)	1.0000
Discretionary Operating	0.7480		

PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:

Debt Service	0.0000
TOTAL MILLAGE	8.3420

<u>ESTIMATED REVENUES:</u>	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	\$ 1,135,000	\$ 33,968,247	\$ -	\$ -	\$ -	\$ -	\$ -	35,103,247
State Sources	124,746,262	168,000	940,250	1,012,327	-	-	-	126,866,839
Local Sources	93,330,815	2,395,250	-	19,230,746	-	-	-	114,956,811
TOTAL SOURCES	\$ 219,212,077	\$ 36,531,497	\$ 940,250	\$ 20,243,073	\$ -	\$ -	\$ -	276,926,897
Transfers In	7,000,000	-	659,530	624,550	-	-	-	8,284,080
Fund Balances/Net Assets	26,686,782	3,062,393	9,982,189	8,649,487	-	-	-	48,380,851
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 252,898,859	\$ 39,593,890	\$ 11,581,969	\$ 29,517,110	\$ -	\$ -	\$ -	333,591,828
EXPENDITURES:								
Instruction	\$ 128,615,931	\$ 12,716,389	\$ -	\$ -	\$ -	\$ -	\$ -	141,332,320
Pupil Personnel Services	11,876,979	1,857,961	-	-	-	-	-	13,734,940
Instructional Media Services	4,406,432	-	-	-	-	-	-	4,406,432
Instruction and Curriculum Development Services	4,280,822	4,184,771	-	-	-	-	-	8,465,592
Instructional Staff Training Services	1,226,033	2,097,911	-	-	-	-	-	3,323,945
Instruction Related Technology	3,246,883	79,137	-	-	-	-	-	3,326,021
Board of Education	1,096,931	-	-	-	-	-	-	1,096,931
General Administration	942,553	977,433	-	-	-	-	-	1,919,985
School Administration	13,640,685	-	-	-	-	-	-	13,640,685
Facilities Acquisition and Construction	496,656	3,000	-	15,588,245	-	-	-	16,087,901
Fiscal Services	1,844,340	-	-	-	-	-	-	1,844,340
Food Services	-	13,400,600	-	-	-	-	-	13,400,600
Central Services	3,633,040	195,717	-	-	-	-	-	3,828,757
Pupil Transportation Services	12,113,769	122,344	-	-	-	-	-	12,236,113
Operation of Plant	23,462,840	269,093	-	-	-	-	-	23,731,933
Maintenance of Plant	7,110,940	-	-	-	-	-	-	7,110,940
Administrative Technology Services	1,384,121	-	-	-	-	-	-	1,384,121
Community Services	3,969,014	2,591	-	-	-	-	-	3,971,605
Debt Service	-	-	940,250	6,269,335	-	-	-	7,209,585
TOTAL EXPENDITURES	\$ 223,347,969	\$ 35,906,947	\$ 940,250	\$ 21,857,580	\$ -	\$ -	\$ -	282,052,747
Transfers Out	-	624,550	-	7,659,530	-	-	-	8,284,080
Fund Balances/Net Assets	29,550,890	3,062,393	10,641,719	-	-	-	-	43,255,001
TOTAL EXPENDITURES								
TRANSFERS & BALANCES	\$ 252,898,859	\$ 39,593,890	\$ 11,581,969	\$ 29,517,110	\$ -	\$ -	\$ -	333,591,828
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 AD PERCENT OVER PRIOR YEAR EXPENDITURES CALCULATION FOR TRIM BUDGET SUMMARY

	2014-2015 EXPENDITURES		2015-2016 BUDGET		INCREASE (DECREASE)
OPERATING	\$	245,393,332	\$	252,898,859	\$ 7,505,527
PERCENTAGE CHANGE					3.1%

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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 6.8420 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 \$19,070,746 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.

MAINTENANCE, RENOVATION, AND REPAIR

1. A. Q. Jones Exceptional Student Center Food Service Renovation and Repair.
2. Districtwide HVAC Maintenance and Repair.
3. Districtwide Roof Renovation and Repair.
4. Districtwide Maintenance, Renovation, Remodeling, and Repairs.

MOTOR VEHICLE PURCHASES

1. Purchase of 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, COMPUTERS, ENTERPRISE RESOURCE SOFTWARE, AND S. 1011.71(2), F.S., ELIGIBLE EXPENDITURES IN SUPPORT OF DIGITAL CLASSROOMS PLANS PURSUANT TO S. 1011.62(12), F.S.

1. New and Replacement Equipment Purchases for Various Schools and Centers.

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

1. Certificates of Participation (Refunding, Series 2005).
2. Certificates of Participation (Refunding, Series 2009A).
3. Certificates of Participation (Series 2010A).
4. Certificates of Participation (Series 2010B).
5. Certificates of Participation (Series 2010C).
6. Certificates of Participation (Series 2011A).
7. Certificates of Participation (Series 2013).

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

1. Relocatable Classrooms for Various Alachua County Schools.

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 to be held on July 28, 2015, at 5:30 p.m., in the School Board Meeting Room at the Kirby-Smith Center, 620 East University Avenue, Gainesville, Florida.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

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, 2015 WHICH CONTAINS THE FOLLOWING FUNDS AND APPROPRIATIONS, FOR THE 2015-2016 FISCAL YEAR:

<u>FUND</u>	<u>APPROPRIATION</u>
GENERAL	\$ 252,898,859
SPECIAL REVENUE	39,593,890
DEBT SERVICE	11,581,969
CAPITAL PROJECTS	<u>29,517,110</u>
TOTAL	<u><u>\$ 333,591,828</u></u>