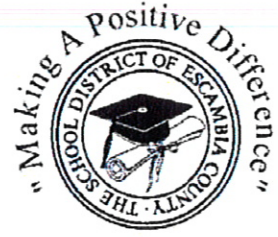

SCHOOL DISTRICT OF ESCAMBIA COUNTY



FISCAL YEAR 2018-2019

SUPPLEMENTAL BUDGET INFORMATION

September 18, 2018

Table of Contents

Financial Information

2018-2019 Analysis by Fund	1
How Do We Compare – 2017-2018 vs. 2018-2019 Budget.....	2
2018-2019 Revenue - General Operating Fund	3
Beginning Fund Balance	4
Unassigned Beginning Fund Balance – 2006-2007 through 2018-2019	5
2018-2019 Appropriations - General Operating Fund	
Displayed by Object.....	6
Displayed by Function	7
General Operating Fund – Carryovers From 2017-2018	8 - 10
2018-2019 Reserves (Non-Categorical)	11
Unweighted FTE – 2007-2008 through 2018-2019	12

Millage and Tax Roll Information

Certification of School Taxable Value	13 - 14
Ad Valorem Tax Levies by Fund.....	15
District Millage Levies.....	16
Analysis of Property Taxes Generated	17
Millage Levied by School Board 1989-1990 to 2018-2019.....	18
Analysis of Tax Roll 1994-1995 to 2018-2019	19

Advertisements

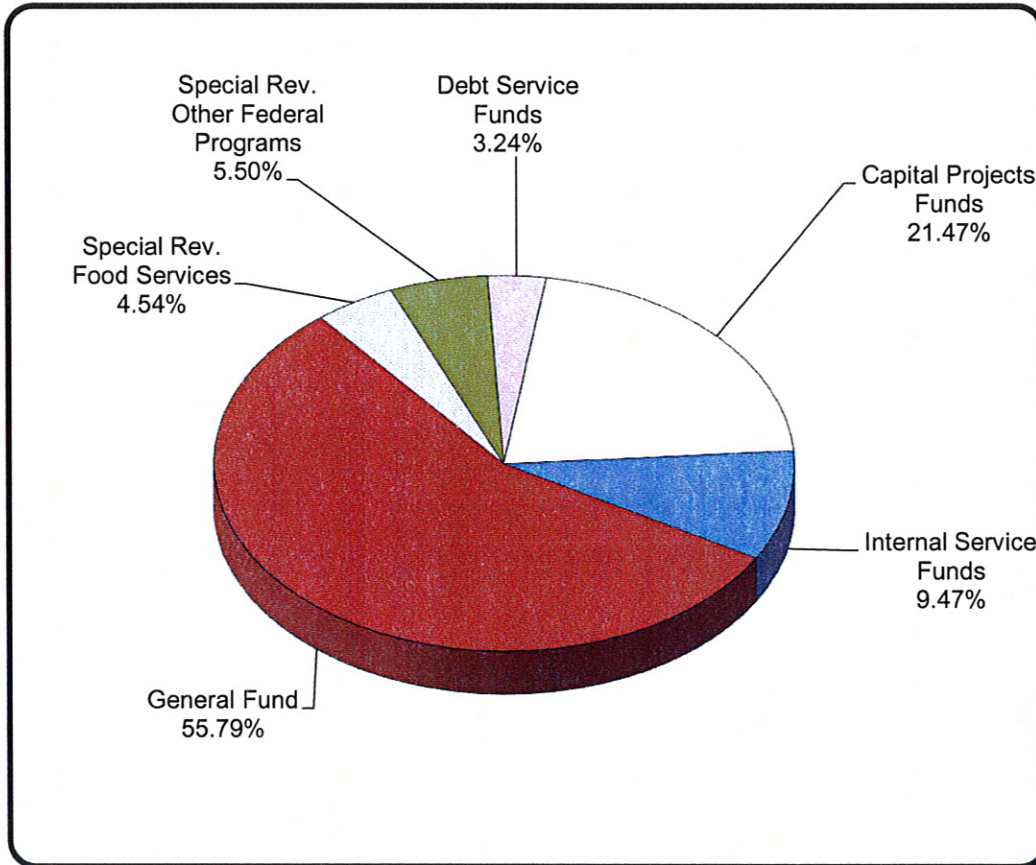
Notice of Budget Hearing.....	20
Notice of Tax for School Capital Outlay.....	21
Budget Summary Notice	22

Resolutions

Resolution Number 2019-01	23
Resolution Number 2019-02	24
Resolution Number 2019-03	25 - 26
Resolution Number 2019-04.....	27

FINANCIAL INFORMATION

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
2018-2019 ANALYSIS BY FUND**

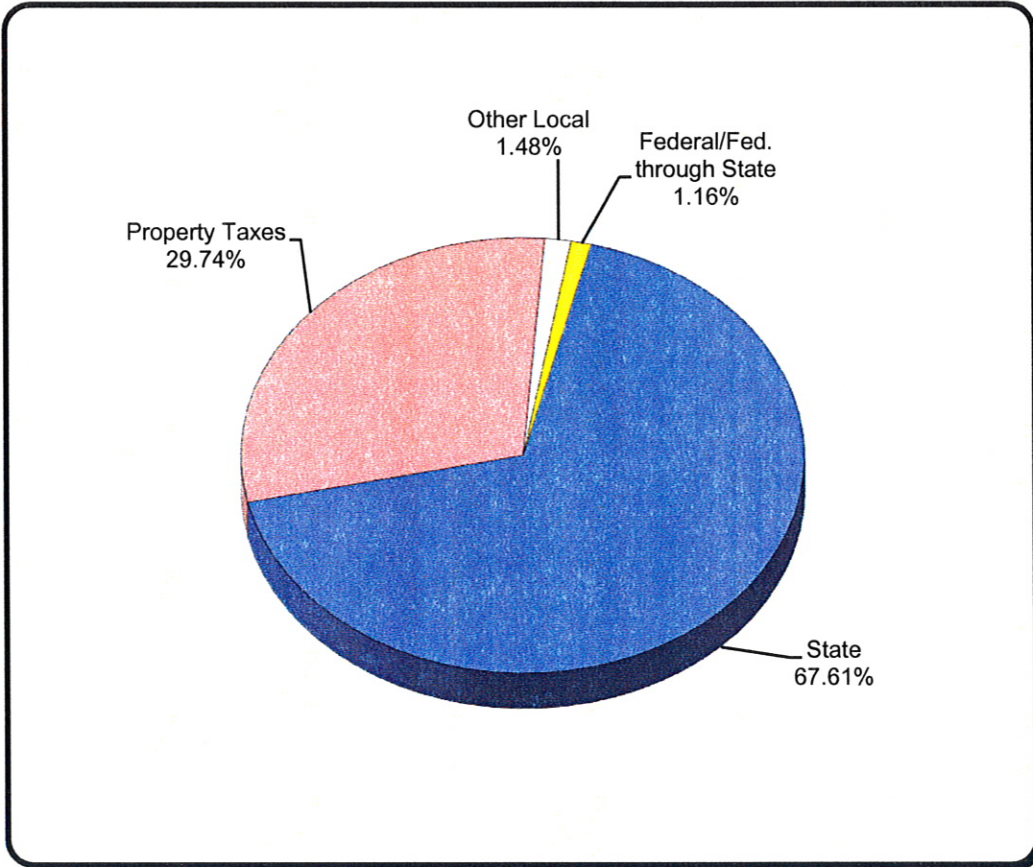


General Fund	\$359,065,951.60
Special Rev. Food Services	29,188,485.93
Special Rev. Federal Programs	35,380,227.10
Debt Service Funds	20,871,957.21
Capital Projects Funds	138,177,126.96
Total Governmental Funds	582,683,748.80
Internal Service Funds	60,927,373.77
Grand Total	<u><u>\$643,611,122.57</u></u>

HOW DO WE COMPARE --
2017-2018 vs. 2018-2019 BUDGET

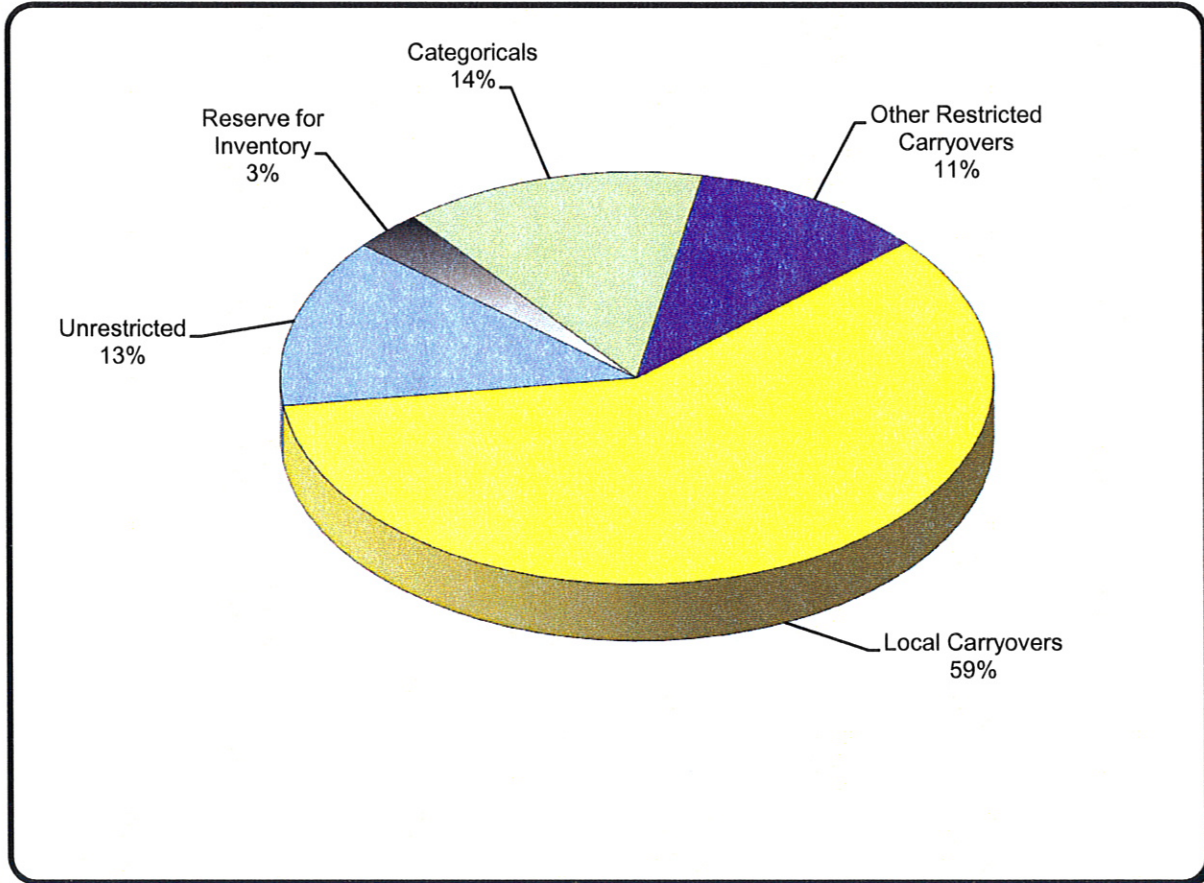
	2017-2018 Adopted Budget (Millions)	2018-2019 Proposed Budget (Millions)	Increase/ (Decrease)
General Fund	\$357.14	\$359.07	\$1.93
Special Revenue - Food Service	27.24	29.19	1.95
Special Revenue - Federal Pgms.	31.95	35.38	3.43
Debt Service Funds	21.71	20.87	(0.84)
Capital Projects Funds	182.48	138.18	(44.30)
Internal Service Funds	54.08	60.93	6.85
Total	<u>674.60</u>	<u>643.62</u>	<u>(30.98)</u>

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
2018-2019 ESTIMATED REVENUE**



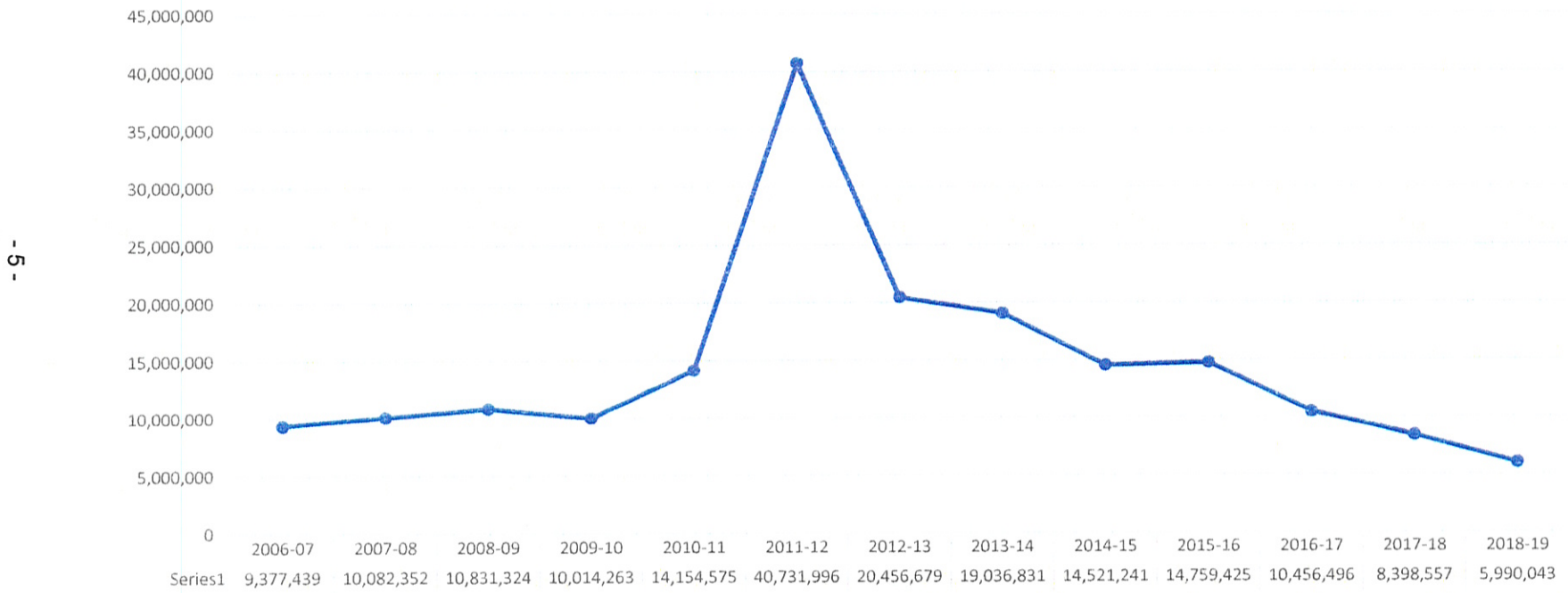
Federal/Federal through State	\$3,549,734.78
State	206,400,465.75
Property Taxes	90,785,688.00
Other Local	4,527,716.46
Total Revenue	<u>305,263,604.99</u>
Transfers In	8,636,107.00
Beginning Fund Balance 7/1/18	<u>45,166,239.61</u>
Total Available	<u><u>\$359,065,951.60</u></u>

BEGINNING FUND BALANCE

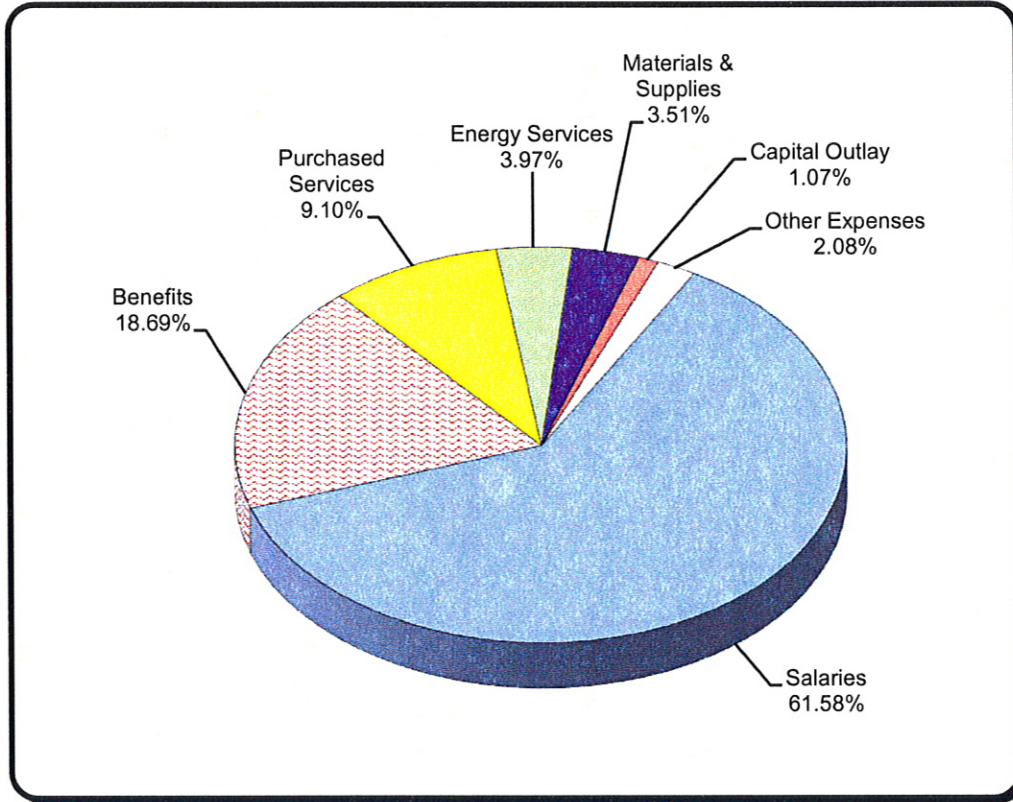


<u>Fund Balance Category</u>	<u>Description</u>	<u>2017-2018</u>	<u>2018-2019</u>
Non-spendable	Reserve for Inventory	\$1,399,578	\$1,399,578
Restricted	Categoricals	9,192,746	6,223,390
Restricted	Other Restricted Carryovers	5,279,750	4,809,121
Assigned	Local Carryovers	25,167,612	26,744,108
Unassigned	Unrestricted	8,398,557	5,990,043
	Total	\$49,438,242	\$45,166,240

General Fund
Unassigned Beginning Fund Balance
2006-07 - 2018-19

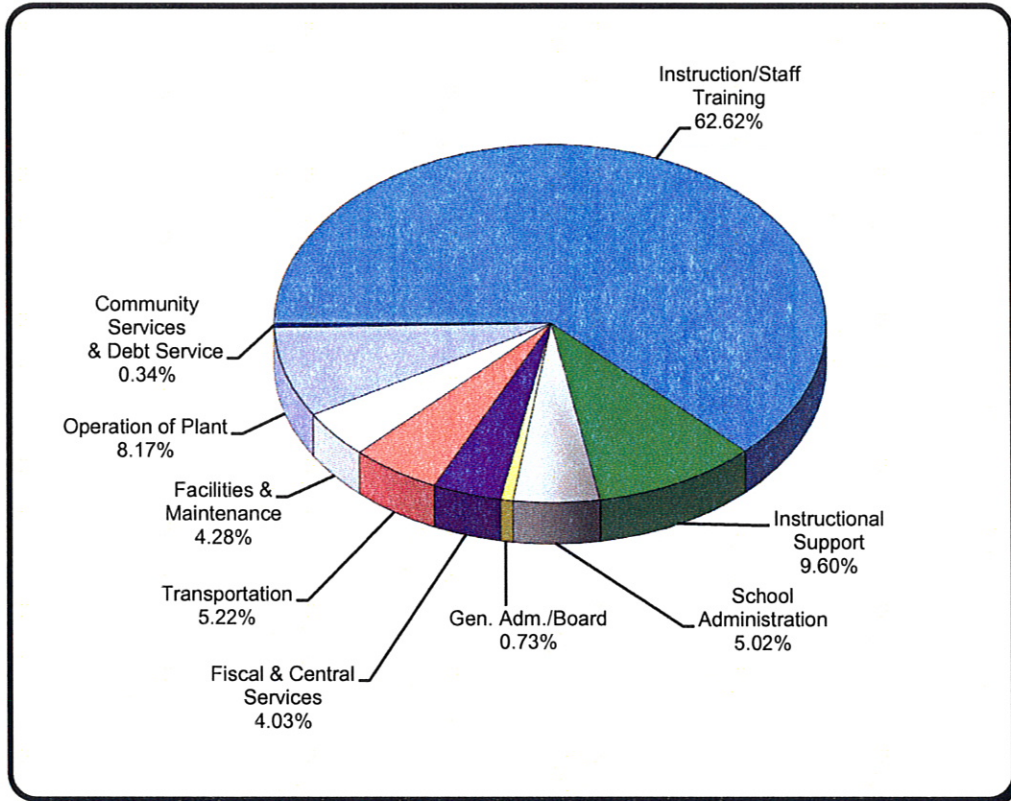


**SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
2018-2019 APPROPRIATIONS BY OBJECT**



Salaries	\$ 196,005,373.17
Benefits	59,495,815.84
Purchased Services	28,968,209.39
Energy Services	12,627,402.00
Materials & Supplies	11,175,316.67
Capital Outlay	3,399,121.26
Other Expenses	6,635,005.19
Total Appropriations	<u>318,306,243.52</u>
Ending Fund Balance	<u>40,759,708.08</u>
Grand Total	<u><u>\$ 359,065,951.60</u></u>

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
2018-2019 APPROPRIATIONS BY FUNCTION**



Instruction/Staff Training	\$ 199,332,794.22
Instructional Support	30,546,836.80
School Administration	15,963,635.40
Gen. Adm./Board	2,317,582.37
Fiscal & Central Services	12,827,312.77
Transportation	16,604,238.72
Facilities & Maintenance	13,623,301.10
Operation of Plant	25,997,666.20
Community Services	1,092,875.94
Total Appropriations	318,306,243.52
Transfers & Reserves	40,759,708.08
Grand Total	\$ 359,065,951.60

SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
CARRYOVERS FROM 2017-2018
JUNE 30, 2018

Project	Subproject	Project Name	Local Carryovers Unencumbered	Local Carryovers Encumbered	Contingencies Unencumbered	Other Restricted Unencumbered	Other Restricted Encumbered	Required/ Categorical Carryovers Unencumbered	Required/ Categorical Carryovers Encumbered	Total Carryovers
01000	00000	Regular Operations--Departments		165,352.81						165,352.81
01030	00000	Other Personal Services		45,762.69						45,762.69
01080	00000	Regular Operations--Schools	458,604.71							458,604.71
01100	00000	Travel-Away Departments	21,051.96							21,051.96
02000	00000	Buildings & Grounds Maintenance		184,620.43						184,620.43
02080	00000	Finance & Business Affairs		15,758.50						15,758.50
02190	00000	Maintenance of Equipment - Departments		14,536.29						14,536.29
02230	00000	E-Rate					2,722.13			2,722.13
02300	00000	Payroll Services - Charter Schools	44,070.04							44,070.04
02330	00000	Outsourced Custodial Services		109,498.17						109,498.17
02360	00000	Federal Stimulus - Indirect Cost	391,063.08							391,063.08
02370	00000	School Energy Incentive Program	120,091.72							120,091.72
02480	00000	Startup Supplies-New Schools		27.36						27.36
04500	00000	Object Reserves	441,590.00							441,590.00
05010	00000	Reserve-Inventory			1,399,577.99					1,399,577.99
05020	00000	Reserve-K 12 FTE Basic			1,140,000.00					1,140,000.00
05030	00000	Reserve-K 12 FTE Exceptional			456,000.00					456,000.00
05040	00000	Reserve-K 12 FTE Vocational			304,000.00					304,000.00
05080	00000	Reserve-FTE Audit Adjustments			882,000.00					882,000.00
05100	00000	Reserve-Major Self Insured Losses			200,000.00					200,000.00
05130	00000	Reserve-Federal Audit Questioned Costs			872,328.00					872,328.00
05190	00000	Reserve-Transportation Fuel			150,000.00					150,000.00
05210	00000	Reserve-Workforce Development				925,380.80				925,380.80
05250	00000	Reserve-Charter School Terminal Pay			131,193.27					131,193.27
05270	00000	Reserve-Contingencies			1,279,795.43					1,279,795.43
05280	00000	Reserve-Projected Loss of Beach Property Taxes			1,670,898.00					1,670,898.00
05310	00000	Reserve-BP Settlement			1,288,417.64					1,288,417.64
05320	00000	Litigation-Beach Prop Taxes			75,000.00					75,000.00
06090	00000	Min Self-Insured Losses-Auto & Gen Liab	2,463,582.30							2,463,582.30
06100	00000	Min Self-Insured Losses-Property		7,525.00						7,525.00
06150	00000	Safe Schools-District Cost Portion		96,319.29						96,319.29
06280	00000	Hurricane Ivan 2004 - Permanent	3,861,559.87							3,861,559.87
06410	00000	Human Resources Imaging	274,295.42	9,227.46						283,522.88
06420	00000	Employee & Vendor Credentialing		15,986.00						15,986.00
06450	00000	Dori Slosberg Driver Education Safety Act				89,135.58				89,135.58
06460	00000	Vendor Fingerprinting - Jessica Lunsford Act	165,082.18							165,082.18
06470	00000	School Closing & Consolidation		151.00						151.00
06480	00000	ERP Project	654,345.28							654,345.28
06500	00000	Flood Disaster 2014	2,508,492.39	6,779.98						2,515,272.37
06520	00000	Focus Software	15,247.05	165,283.00						180,530.05
07050	00000	Escambia Virtual Academy		178,835.00						178,835.00
07060	00000	Contracted Virtual School Programs	6,571.29	228.80						6,800.09
07080	00000	Instructional Contract		3,754.14						3,754.14
07140	00000	Principal's - School Improvement Allocation	226,131.99							226,131.99
07160	00000	Supplemental Acad Instr--Reg 180 Day Term						140,010.91		140,010.91
07170	00000	Supplemental Acad Instr--Beyond Reg 180 Day Term						633,730.59		633,730.59
07180	00000	SAI Operational Cost - Regular Term						1,219,993.81	24,407.71	1,244,401.52
07190	00000	Summer Reading						8,343.98	6,998.95	15,342.93
07200	00000	Constitutional Amendment for Class Size Reduction						1,090,451.14		1,090,451.14
07210	00000	SAI-I Care						473.24		473.24
07230	00000	Reading Allocation						181,445.33		181,445.33
08000	00000	Exceptional Student Education		532,100.64						532,100.64

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
CARRYOVERS FROM 2017-2018
JUNE 30, 2018**

Project	Subproject	Project Name	Local	Local	Contingencies	Other	Other	Required/ Categorical	Required/	Total
			Carryovers	Carryovers		Unencumbered	Unencumbered		Categorical	
			Unencumbered	Encumbered	Unencumbered	Unencumbered	Encumbered	Unencumbered	Encumbered	Carryovers
09000	00000	Vocational Education	1,380.43	65.10						1,445.53
09020	00000	Consumable Supply Fee-Regular				401.02				401.02
09030	00000	Consumable Supply Fee-Law Enforce Trng				145,899.61	14,889.00			160,788.61
09040	00000	Vocational Production Shop Flow-Thru				26,001.13				26,001.13
09090	00000	Welding Lab Fee				17,131.61				17,131.61
09100	00000	Technology Fees				33,284.51				33,284.51
09110	00000	GED Testing Fees				7,398.91				7,398.91
09120	00000	TABE Testing Fees				11,073.14				11,073.14
09130	00000	CJBAT Fees				9,603.10				9,603.10
09140	00000	Adult General Ed Fees				24,272.54				24,272.54
09150	00000	Aviation Lab Fees				30,337.38				30,337.38
10000	00000	Workforce Education				585,183.42	20,670.00			605,853.42
10080	00000	Aviation-Power Plant				80,958.82	21,654.53			102,613.35
10100	00000	Industry Certifications-Performance Based				132,377.08				132,377.08
10110	00000	Adult General Ed Perform Fd				11,398.00				11,398.00
10120	00000	FJG Workforce Training Grant				532,521.90	15,000.00			547,521.90
11020	00000	Advanced Placement Add-On Allocation				550,622.12				550,622.12
11030	00000	Cape FTE Funds				1,073,098.52	8,526.00			1,081,624.52
11040	00000	Computer Assisted Instruction		33,677.32						33,677.32
11080	00000	Elementary & Secondary Ed		43,000.76						43,000.76
11230	00000	Guidance Services	10,000.00							38,340.08
11250	00000	Subject Area Specialists		9,929.00						9,929.00
11290	00000	Employee Wellness	25,359.36							25,359.36
11310	00000	Auto External Defibrillator		30,660.83						30,660.83
11330	00000	Wellness Program - Risk Mgmt	170,667.07	5,554.06						176,221.13
12020	00000	Diplomas		70.26						70.26
12030	00000	Health		244,966.15						244,966.15
13010	00000	High School Minor Sports - Subsidy	134,138.06							134,138.06
13020	00000	High School Bands - Subsidy	10,940.95							10,940.95
13070	00000	MS & HS Band Instrument Replacement-District Level	30,000.00							30,000.00
13080	00000	Middle School Band - School Level	43,724.28							43,724.28
13100	00000	Middle School Band & Orchestra - District Level	17,435.62							17,435.62
13140	00000	Middle School Orchestra - School Level	4,437.88							4,437.88
13200	00000	High School Apparel	3,877.18							3,877.18
20580	00000	Facilities Planning		54,039.95						54,039.95
51000	00000	Medicaid - Administrative Claiming		45,398.36						45,398.36
51010	20120	Medicaid - Direct Services	133,015.47							133,015.47
51010	20130	Medicaid - Direct Services	123,690.28							123,690.28
51010	20140	Medicaid - Direct Services	136,882.45							136,882.45
51010	20150	Medicaid - Direct Services	265,479.39							265,479.39
51010	20160	Medicaid - Direct Services	404,439.00							404,439.00
51010	20170	Medicaid - Direct Services	460,797.20							460,797.20
51010	20180	Medicaid - Direct Services	529,482.30							529,482.30
53090	20160	Head Start/Title I Pre-School Program	2,367.24	7,753.83						10,121.07
53090	20170	Head Start/Title I Pre-School Program	105,378.98							105,378.98
53090	20180	Head Start/Title I Pre-School Program	176,782.46							176,782.46
60550	00000	SBO-Recruitment		2,500.00						2,500.00
60560	00000	Florida Teachers Lead Program						148,958.49		148,958.49
60570	00000	Teacher Recruitment & Retention	10,609.53	5,148.00						15,757.53
60650	00000	Instructional Materials-Library						280,390.24		280,390.24
60660	00000	Instructional Materials-Textbooks						3,612.12	118,599.81	122,211.93
60670	00000	Textbook Flexibility Funds							8,902.97	8,902.97
60680	00000	Instructional Materials--Dual Enrollment						211,944.66	21,265.01	233,209.67

SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
CARRYOVERS FROM 2017-2018
JUNE 30, 2018

Project	Subproject	Project Name	Local	Local	Contingencies	Other	Other	Required/ Categorical	Required/	Total
			Carryovers	Carryovers		Restricted	Restricted		Categorical	
			Unencumbered	Encumbered	Unencumbered	Unencumbered	Encumbered	Unencumbered	Encumbered	Carryovers
60700	00000	Science Lab Materials						146,528.94		146,528.94
60960	00000	Discretionary Lottery Funds-Sch Impr Activity						847,293.42		847,293.42
61600	00000	Safe Schools--School Resource Officers						188,125.45	280,891.55	469,017.00
61620	00000	Safe Schools						81,541.13		81,541.13
67300	00000	Class Size Reduction (K-3)						55,542.11		55,542.11
67720	00000	Florida School Recognition Program						123,730.09		123,730.09
68180	20170	FL Student Assist Grant Career Ed				562.08				562.08
69010	00000	Classroom Technology				117,911.31				117,911.31
69050	00000	Positive Behavior Support				3,746.62				3,746.62
72500	00000	Adlt Fees-Cap Imprv,Tech Enhnc Equip Bldg				151,214.06				151,214.06
73680	00000	Scoreboard Maintenance - Coca Cola Contract				11,709.96				11,709.96
73700	00000	Contributions to Special Education				3,704.06				3,704.06
73750	00000	Special Contributions				1,619.10				1,619.10
73830	00000	Physical Education Grants				184.45				184.45
75420	20160	Voluntary Pre-K Education Program						12,560.61		12,560.61
75420	20170	Voluntary Pre-K Education Program						98,295.84		98,295.84
75420	20180	Voluntary Pre-K Education Program						232,206.41		232,206.41
75430	20160	Summer Voluntary Pre-K Education Program						20,712.18		20,712.18
75430	20170	Summer Voluntary Pre-K Education Program						1,079.53		1,079.53
75430	20180	Summer Voluntary Pre-K Education Program						35,353.76		35,353.76
76300	00000	Financial Aid Fees				148,928.70				148,928.70
77700	00000	Child Care (After School) (Dist Oper)	130,316.90							130,316.90
77710	00000	Child Care (After School) (Contracted)	249,065.80							249,065.80
		Total Carryovers	14,862,707.94	2,032,189.43	9,849,210.33	4,725,659.53	83,461.66	5,762,323.98	461,066.00	37,776,618.87

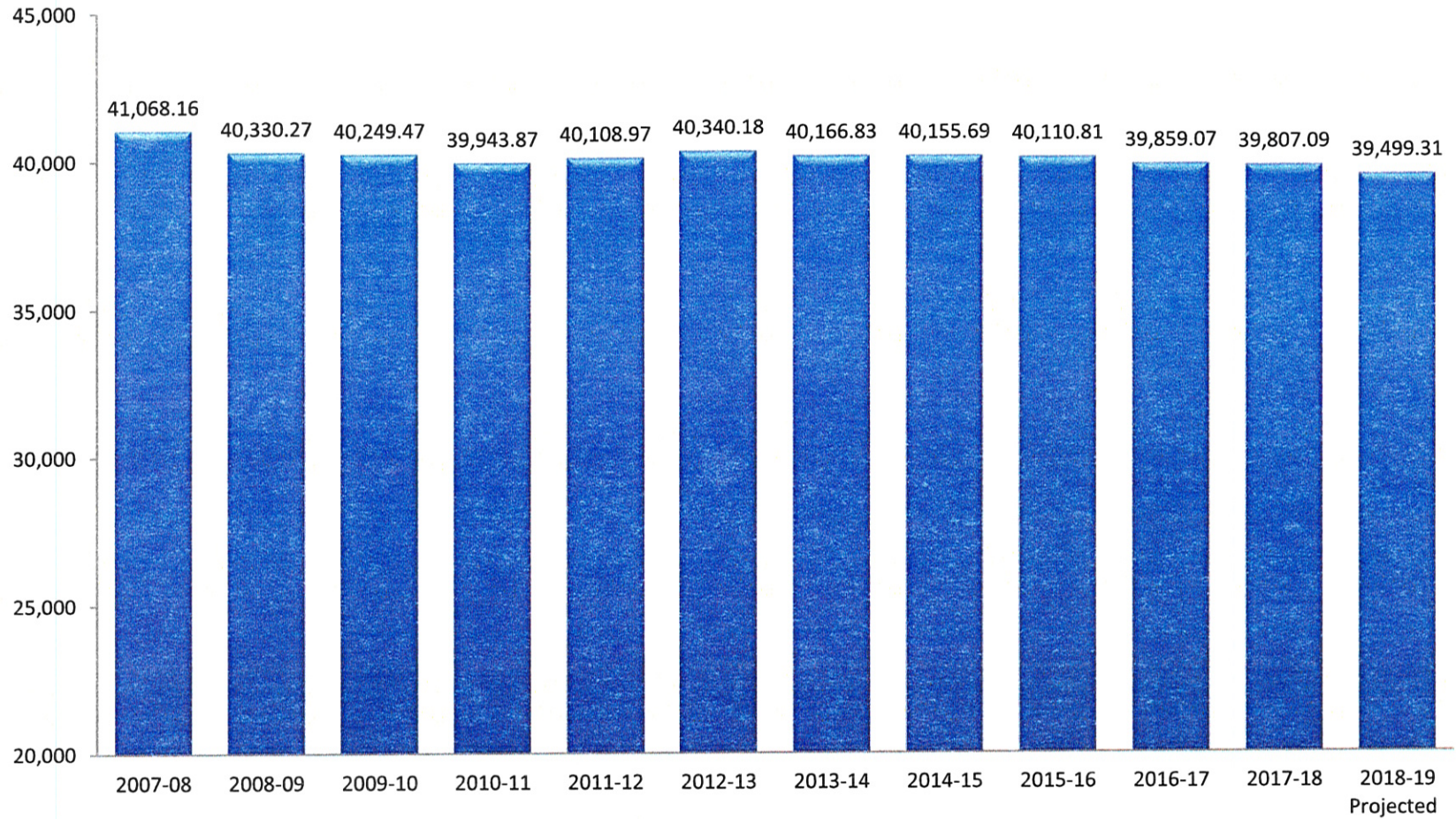
- 10 -

	Unencumbered	Encumbered	TOTAL	Fund Balance Category
Other Restricted	4,725,659.53	83,461.66	4,809,121.19	Restricted
Categorical	5,762,323.98	461,066.00	6,223,389.98	Restricted
Inventory Reserve	1,399,577.99		1,399,577.99	Non-Spendable
	11,887,561.50	544,527.66	12,432,089.16	
Local Carryovers	14,862,707.94	2,032,189.43	16,894,897.37	Assigned
Contingencies	9,849,210.33		9,849,210.33	Assigned
Unrestricted Carryovers	5,990,042.75		5,990,042.75	Unassigned
	30,701,961.02	2,032,189.43	32,734,150.45	
Total Fund Balance				45,166,239.61

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
2018-2019 RESERVES - NON CATEGORICAL
SEPTEMBER 18, 2018**

Project #	Project Name	Amount
05000	Unrestricted Reserve	\$1,425,154.58
05010	Reserve-Inventory	1,434,376.17
05020	Reserve-K 12 FTE	2,000,000.00
05080	Reserve-FTE Audit Adjustments	600,000.00
05100	Reserve-Major Self Insured Losses	200,000.00
05180	Reserve-Transportation Revenue	200,000.00
05210	Reserve-Workforce Development	925,380.80
05240	Reserve-McKay Scholarships	2,500,000.00
05250	Reserve-Charter School Terminal Pay	67,163.32
05270	Reserve-Contingency	1,500,000.00
05280	Reserve-Projected Loss of Beach Property Taxes	1,670,898.00
05320	Litigation-Beach Property Taxes	75,000.00
	Total	<u><u>\$12,597,972.87</u></u>

Unweighted FTE 2007-2008 - 2018-2019



During the 2013-14 fiscal year, UFTE was prorated based on a maximum 1.0 UFTE cap.

**MILLAGE AND TAX ROLL
INFORMATION**



CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-4205
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2018	County : ESCAMBIA
Name of School District : ESCAMBIA CO SCHOOL DIST	

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$	17,064,399,310	(1)
2.	Current year taxable value of personal property for operating purposes	\$	2,019,132,282	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	28,922,930	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	19,112,454,522	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	308,586,809	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	18,803,867,713	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	17,937,051,307	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		(8)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :	Date :		
	Electronically Certified by Property Appraiser	6/28/2018 1:52 PM		

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.					
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	4.3830	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	78,618,096	(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	40,322,491	(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	118,940,587	(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	4.1810	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1444	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	4.2000	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.3770	0.7480	0.0000		0.0000
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>			2.1250	per \$1,000

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	80,272,309	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	40,613,966	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	120,886,275	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>		0.45 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>([(Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1), multiplied by 100</i>		-0.01 %	(22)

Final public budget hearing	Date : 9/18/2018	Time : 5:01PM	Place : J.E. Hall Center, 30 E. Texar Drive, Room 160, Pensacola, FL
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S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer : <i>Malcolm Thomas</i>				Date : <i>July 31, 2018</i>
	Title : MALCOLM THOMAS, SUPERINTENDENT		Contact Name And Contact Title : TERRY ST. CYR, ASST SUPT		
	Mailing Address : 75 N. PACE BLVD		Physical Address : 75 N. PACE BLVD		
	City, State, Zip : PENSACOLA, FL 32505		Phone Number : 8504696122	Fax Number : 8504696266	

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**AD VALOREM TAX LEVIES BY FUND
2018-2019 FISCAL YEAR**

Ad Valorem Tax Levies	Mills	Amount ⁽¹⁾
General Fund - Required Local Effort	4.200	\$77,061,417
Discretionary - Operating	0.748	13,724,271
	4.948	\$90,785,688
Capital Outlay	1.377	25,265,136
Total	6.325	\$116,050,824
2018 Certified Tax Roll		\$19,112,454,522

⁽¹⁾ Amounts generated by tax levies = millage rate x 96% of tax roll as certified by Property Appraiser and DOR.

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**DISTRICT MILLAGE LEVIES
2018-2019 FEFP 2ND CALCULATION**

	2017-2018	2018-2019	Change
Required Local Effort	4.383 ⁽³⁾	4.200	(0.183)
Discretionary - Operating	0.748	0.748	0.000
Total	5.131	4.948	(0.183)
Capital Outlay	1.500	1.377	(0.123)
Grand Total	6.631	6.325	(0.306)
	2017-2018	2018-2019	Change
Certified Tax Roll	\$17,937,051,307 ⁽¹⁾	\$19,112,454,522 ⁽²⁾	\$1,175,403,215

(1) Final Taxable Value - 2017 DR-422.

(2) 2018-2019 Tax Roll as certified by Property Appraiser and DOR.

(3) Includes prior period funding adjustment.

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**ANALYSIS OF PROPERTY TAXES GENERATED
2017-2018 VS 2018-2019**

Appraised Value	Exempt Value	Non-Exempt Value	2017-2018	2018-2019	Difference
\$ 50,000.00	\$ (25,000.00)	\$ 25,000.00	\$ 165.78	\$ 158.13	\$ (7.65)
70,000.00	(25,000.00)	45,000.00	298.40	284.63	(13.77)
90,000.00	(25,000.00)	65,000.00	431.02	411.13	(19.89)
110,000.00	(25,000.00)	85,000.00	563.64	537.63	(26.01)
130,000.00	(25,000.00)	105,000.00	696.26	664.13	(32.13)
150,000.00	(25,000.00)	125,000.00	828.88	790.63	(38.25)
			Required Local Effort	Discretionary	Total
Note: Mills Levied 2017-2018			4.383 *	2.248	6.631
Mills Levied 2018-2019			<u>4.200</u>	<u>2.125</u>	<u>6.325</u>
Difference			<u>(0.183)</u>	<u>(0.123)</u>	<u>(0.306)</u>

Mills Based on 2018-2019 Certified Tax Roll of \$19,112,454,522

*Includes prior period funding adjustment.

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**MILLAGE LEVIED BY SCHOOL BOARD
1989-1990 TO 2018-2019**

Fiscal Year	Operating				Discretionary Local Capital Improvement	Total Millage
	Required Local Effort (Mandated by State)	Discretionary Operating	Discretionary Supplemental	Discretionary Critical Operating Needs		
1989-90	6.151	0.719			2.000	8.870
1990-91	6.385	1.019			2.000	9.404
1991-92	6.635	0.510			2.000	9.145
1992-93	6.975	0.510			2.000	9.485
1993-94	6.937	0.510			2.000	9.447
1994-95	7.054	0.510	0.250		2.000	9.814
1995-96	7.159	0.510	0.250		2.000	9.919
1996-97	6.856	0.510	0.250		2.000	9.616
1997-98	6.805	0.510	0.250		2.000	9.565
1998-99	6.796	0.510	0.250		2.000	9.556
1999-00	6.251	0.510	0.250		2.000	9.011
2000-01	6.489	0.510	0.250		2.000	9.249
2001-02	6.226	0.510	0.250		2.000	8.986
2002-03	6.127	0.510	0.250		2.000	8.887
2003-04	6.049	0.510	0.229		2.000	8.788
2004-05	5.694	0.510	0.206		2.000	8.410
2005-06	5.273	0.510	0.250		2.000	8.033
2006-07	5.134	0.510	0.250		2.000	7.894
2007-08	4.960	0.510	0.250		2.000	7.720
2008-09	5.286	0.498	0.250		1.686	7.720
2009-10	5.612	0.748	-0 ¹	0.250	1.250	7.860
2010-11	5.631 ²	0.748	-0-	0.250	1.231	7.860
2011-12	5.573	0.748	-0-	-0-	1.500	7.821
2012-13	5.510	0.748	-0-	-0-	1.500	7.758
2013-14	5.309	0.748	-0-	-0-	1.500	7.557
2014-15	5.237	0.748	-0-	-0-	1.337	7.322
2015-16	4.999 ²	0.748	-0-	-0-	1.366	7.113
2016-17	4.666 ²	0.748	-0-	-0-	1.462	6.876
2017-18	4.383 ²	0.748	-0-	-0-	1.500	6.631
2018-19	4.200	0.748	-0-	-0-	1.377	6.325

¹ Effective FY 2009 - 2010 the Discretionary Basic and Discretionary Supplemental millages were combined.

² Includes Prior Period Funding Adjustment Millage.

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**ANALYSIS OF TAX ROLL
1994-1995 to 2018-2019**

Fiscal Year	Date of Roll	Amount	Percentage Increase
1994-95	1994	5,551,207,772	2.34%
1995-96	1995	5,776,890,120	4.07%
1996-97	1996	5,956,369,950	3.11%
1997-98	1997	6,478,881,830	8.77%
1998-99	1998	7,033,279,212	8.56%
1999-00	1999	7,351,078,109	4.52%
2000-01	2000	8,045,257,509	9.44%
2001-02	2001	8,642,058,347	7.42%
2002-03	2002	9,100,507,039	5.30%
2003-04	2003	9,775,652,130	7.42%
2004-05 ⁽¹⁾	2004	11,622,765,421	18.90%
2005-06 ⁽²⁾	2005	11,613,884,200	-0.08%
2006-07	2006	14,825,927,718	27.66%
2007-08	2007	15,951,031,059	7.59%
2008-09	2008	16,435,045,831	3.03%
2009-10	2009	15,932,352,281	-3.06%
2010-11	2010	15,248,094,138	-4.29%
2011-12	2011	15,328,183,064	0.53%
2012-13	2012	14,995,805,026	-2.17%
2013-14	2013	15,185,937,304	1.27%
2014-15	2014	15,845,710,220	4.34%
2015-16	2015	16,413,934,013	3.59%
2016-17	2016	17,066,661,790	3.98%
2017-18	2017	17,937,051,307	5.10%
2018-19 ⁽³⁾	2018	19,112,454,522	6.55%

Note: ⁽¹⁾ Value of Pensacola Beach property (leasehold improvements) added to tax rolls.

⁽²⁾ Decrease in tax rolls due to hurricane damages.

⁽³⁾ July 1, 2018 Taxable Value.

ADVERTISEMENTS

NOTICE OF BUDGET HEARING

The Escambia County School Board will soon consider a budget for
2018 – 2019. A public hearing to make a
DECISION on the budget AND TAXES will be held on:

July 31, 2018

5:01 p.m.

at

The Escambia County School Board

J. E. Hall Center

30 East Texar Drive

Pensacola, FL 32503

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Escambia County School Board will soon consider a measure to impose a 1.377 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 4.948 mills for operating expenses and is proposed solely at the discretion of the School Board.

The Capital Outlay Tax will generate approximately \$25,265,136 to be used for the following projects:

MAINTENANCE, RENOVATION, AND REPAIR

Repair, maintenance and renovation of facilities

Reimbursement of maintenance, renovations, and repairs paid through the General Fund as permitted by Florida Statute

MOTOR VEHICLE PURCHASES

Purchase of up to thirty-two (32) school buses

Lease of driver's education vehicles

Purchase of maintenance and facility vehicles

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

Computer equipment

Equipment for facilities

Furniture and equipment

Enterprise software technology

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

Transfer for payment of rent under a lease-purchase agreement

Debt service on certificates of participation for twenty-one (21) schools

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS

Removal of hazardous waste

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Property insurance on physical plants

All concerned citizens are invited to a public hearing to be held on July 31, 2018, at 5:01 p.m. at the Escambia County School Board, J. E. Hall Center, 30 East Texar Drive, Pensacola, Florida.

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

**BUDGET SUMMARY
DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
FISCAL YEAR 2018 - 2019**

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort	4.2000
Local Capital Improvement (Capital Outlay)	1.3770
Discretionary Operating	0.7480
Discretionary Capital Outlay	0.0000

Discretionary Critical Needs Operating	0.0000
Additional Millage Not to Exceed 4 Years (Operating)	0.0000

**PROPOSED MILLAGE LEVIES
NOT SUBJECT TO 10-MILL CAP:**

Operating or Capital Not to Exceed 2 Years	0.0000
Debt Service	0.0000
Total Millage	6.3250

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
ESTIMATED REVENUES:					
Federal sources	3,435,755	55,813,890	0	0	59,249,645
State sources	205,793,526	280,420	210,405	2,294,012	208,578,363
Local sources	95,313,078	2,270,500	0	49,265,136	146,848,714
TOTAL SOURCES	304,542,359	58,364,810	210,405	51,559,148	414,676,722
Other Financing Sources	0	0	0	0	0
Transfers In	8,406,562	0	10,349,050	0	18,755,612
Fund Balances/Reserves/Net Assets	42,540,662	6,477,973	10,850,927	87,174,374	147,043,936
TOTAL REVENUES, TRANSFERS & BALANCES	355,489,583	64,842,783	21,410,382	138,733,522	580,476,270
EXPENDITURES					
Instruction	194,175,564	16,277,281	0	0	210,452,845
Pupil Personnel Services	16,063,588	1,404,150	0	0	17,467,738
Instructional Media Services	4,245,471	13,800	0	0	4,259,271
Instructional and Curriculum Development Services	6,559,420	6,873,357	0	0	13,432,777
Instructional Staff Training Services	3,221,436	4,274,059	0	0	7,495,495
Instruction Related Technology	3,127,487	1,457,842	0	0	4,585,329
School Board	1,421,214	0	0	0	1,421,214
General Administration	876,369	1,532,119	0	0	2,408,488
School Administration	15,936,369	36,800	0	0	15,973,169
Facilities Acquisition and Construction	2,637,698	1,000	0	86,679,699	89,318,397
Fiscal Services	2,445,198	0	0	0	2,445,198
Food Services	60,000	22,318,683	0	0	22,378,683
Central Services	6,619,589	85,885	0	0	6,705,474
Pupil Transportation Services	16,566,689	3,328,444	0	0	19,895,133
Operation of Plant	25,887,901	17,010	0	0	25,904,911
Maintenance of Plant	10,968,496	0	0	0	10,968,496
Administrative Technology Services	3,178,282	80,027	0	0	3,258,309
Community Services	554,000	1,005,964	0	0	1,559,964
Debt Services	0	0	10,559,455	0	10,559,455
TOTAL EXPENDITURES	314,544,771	58,706,421	10,559,455	86,679,699	470,490,346
Transfers Out	0	0	0	18,755,612	18,755,612
Fund Balances/Reserves/Net Assets	40,944,812	6,136,362	10,850,927	33,298,211	91,230,312
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	355,489,583	64,842,783	21,410,382	138,733,522	580,476,270

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

RESOLUTIONS

Resolution Number 2019-01

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2018-2019.

WHEREAS, the School Board of Escambia County, Florida, did pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2018 to June 30, 2019; and

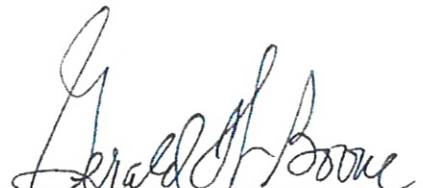
WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Escambia County School Board adopted the tentative millage rates for fiscal year 2018-2019 in the amounts of:

	<u>Tentative Millage Levy</u>	<u>Proposed Amount To Be Raised</u>
Required Local Effort	4.200	77,061,417
Discretionary – Operating	0.748	13,724,271
Capital Outlay	1.377	25,265,136

The total millage rate to be levied is less than the roll-back rate by 0.01 percent.

NOW THEREFORE, BE IT RESOLVED;

~~That the Escambia County School Board, adopted each tentative millage rate for the fiscal year July 1, 2018 to June 30, 2019 on July 31, 2018 by separate vote prior to adopting the tentative budget.~~


Gerald W. Boone, Chair

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JUL 31 2018

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Resolution Number 2019-02

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2018-2019.

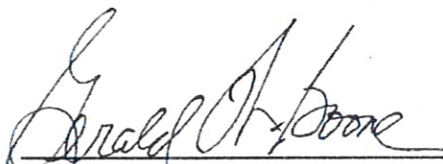
WHEREAS, the School Board of Escambia County, Florida, did pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1, 2018 to June 30, 2019; and

WHEREAS, the Escambia County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2018-2019.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Escambia County School Board adopted the tentative millage rates and the budget in the amount of \$641,683,061.98 for fiscal year 2018-2019.

NOW THEREFORE, BE IT RESOLVED;

That the attached budget of Escambia County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Escambia County as a tentative budget for the categories indicated for the fiscal year July 1, 2018 to June 30, 2019.


Gerald W. Boone, Chair

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JUL 31 2018

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 West Gaines Street, Room 814
 Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION
 RESOLUTION DETERMINING
 REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF ESCAMBIA 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, 2018, AND ENDING JUNE 30, 2019.

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>19,112,454,522</u>	Required Local Effort	\$ <u>77,061,417</u>	<u>4.2000</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>0</u>	<u> </u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>77,061,417</u>	<u>4.2000</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>19,112,454,522</u>	Discretionary Operating	\$ <u>13,724,271</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> </u>	Additional Operating	\$ <u> </u>	<u> </u> mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ <u> </u>	<u> </u> mills <small>s. 1011.73(1), F.S.</small>

Resolution 2019-03

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>19,112,454,522</u>	Local Capital Improvement	\$ <u>25,265,136</u>	<u>1.3770</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills s. 1010.40, F.S.
	_____	\$ _____	_____ mills s. 1011.74, F.S.
	_____	\$ _____	_____ 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 .01 PERCENT.

STATE OF FLORIDA

COUNTY OF ESCAMBIA

I, Malcolm Thomas, Superintendent of Schools and ex-officio Secretary of the District School Board of Escambia 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 Escambia County, Florida, on September 18, 2018.

Malcolm Thomas
Signature of District School Superintendent

9/18/18
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.

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

SEP 18 2018

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Resolution Number 2019-04

A RESOLUTION OF ESCAMBIA COUNTY SCHOOL ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2018-2019

WHEREAS, the School Board of Escambia County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2018 to June 30, 2019; and

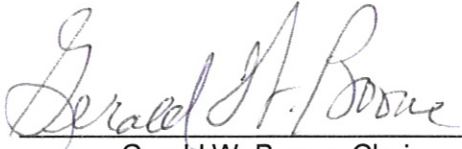
WHEREAS, the Escambia County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2018-2019.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Escambia County School Board adopted the final millage rates and the budget in the amount of \$643,611,122.57 for fiscal year 2018-2019.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Escambia County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Escambia County as a final budget for the categories indicated for the fiscal year July 1, 2018 to June 30, 2019.

September 18, 2018
Date Adopted


Gerald W. Boone, Chair

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

SEP 18 2018

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY