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# SCHOOL DISTRICT OF ESCAMBIA COUNTY

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**FISCAL YEAR 2014-2015**

## **SUPPLEMENTAL BUDGET INFORMATION**

**September 16, 2014**

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# Table of Contents

## **Financial Information**

2014-2015 Analysis by Fund .....	1
How Do We Compare – 2013-2014 vs. 2014-2015 Budget.....	2
2014-2015 Revenue - General Operating Fund.....	3
Beginning Fund Balance.....	4
Unassigned Beginning Fund Balance – 2001-2002 through 2014-2015.....	5
2014-2015 Appropriations - General Operating Fund	
Displayed by Object .....	6
Displayed by Function.....	7
General Operating Fund – Carryovers From 2013-2014 .....	8 - 11
2014-2015 Reserves (Non-Categorical) .....	12
Unweighted FTE – 2003-2004 through 2014-2015.....	13

## **Millage and Tax Roll Information**

Certification of School Taxable Value.....	14 - 15
Ad Valorem Tax Levies by Fund.....	16
District Millage Levies .....	17
Analysis of Property Taxes Generated.....	18
Millage Levied by School Board 1985-1986 to 2014-2015 .....	19
Analysis of Tax Roll 1990-1991 to 2014-2015 .....	20

## **Advertisements**

Notice of Budget Hearing.....	21
Notice of Tax for School Capital Outlay.....	22
Budget Summary Notice .....	23

## **Resolutions**

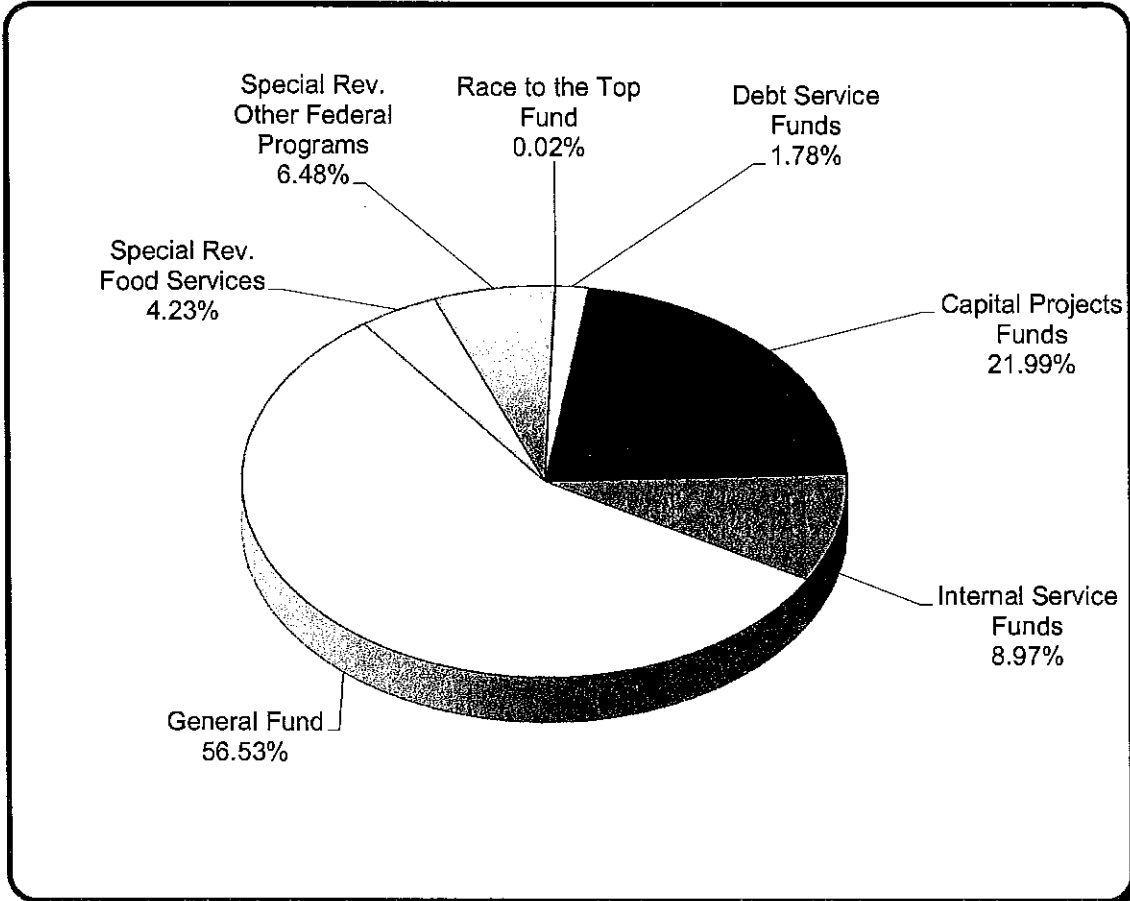
Resolution Number 2015-01.....	24
Resolution Number 2015-02.....	25
Resolution Number 2015-03.....	26 - 27
Resolution Number 2015-04.....	28

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## **FINANCIAL INFORMATION**

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**SCHOOL DISTRICT OF ESCAMBIA COUNTY  
DISTRICT SUMMARY BUDGET  
2014-2015 ANALYSIS BY FUND  
September 16, 2014**

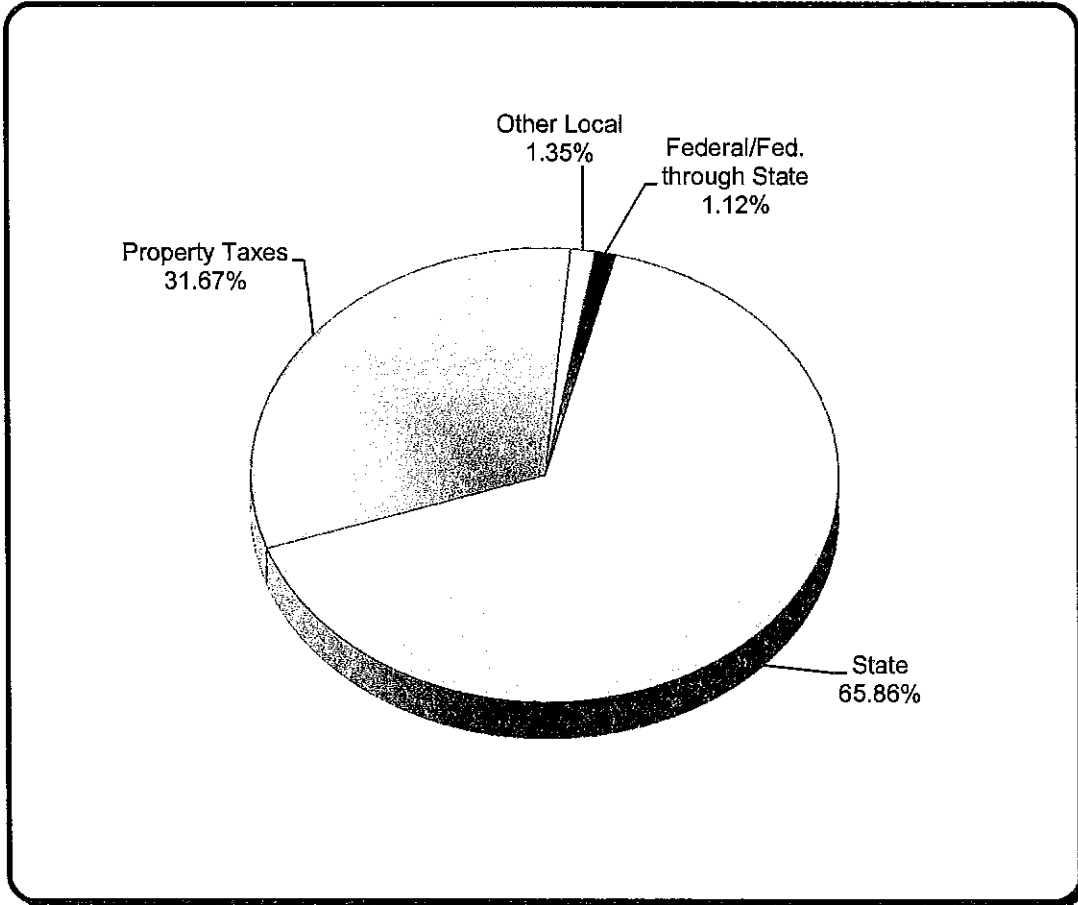


General Fund	\$348,974,456.45
Special Rev. Food Services	26,113,187.78
Special Rev. Federal Programs	40,016,652.83
Race to the Top Fund	98,578.27
Debt Service Funds	10,963,060.43
Capital Projects Funds	135,776,884.53
Internal Service Funds	55,371,088.24
<b>Grand Total</b>	<b><u><u>\$617,313,908.53</u></u></b>

**HOW DO WE COMPARE --  
2013-2014 vs. 2014-2015 BUDGET**

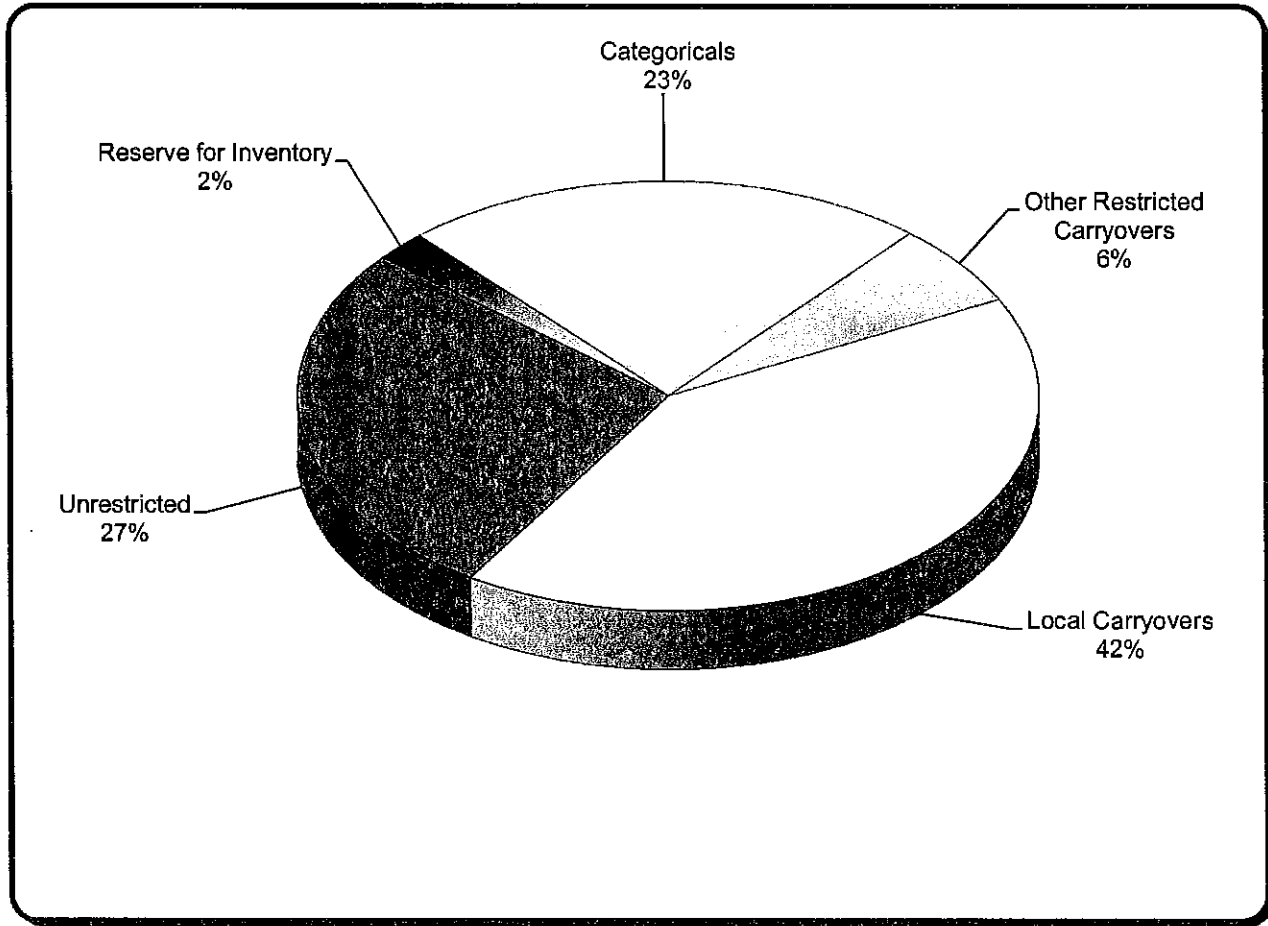
	2013-2014 Adopted Budget (Millions)	2014-2015 Proposed Budget (Millions)	Increase/ (Decrease)
General Fund	\$339.70	\$348.97	\$9.27
Special Revenue - Food Service	26.93	26.11	(0.82)
Special Revenue - Federal Pgms.	39.49	40.02	0.53
Special Revenue - ARRA	0.39	0.00	(0.39)
Race to the Top Fund	2.88	0.10	(2.78)
Debt Service Funds	11.24	10.96	(0.28)
Capital Projects Funds	137.98	135.78	(2.20)
Internal Service Funds	54.11	55.37	1.26
Total	<u>612.72</u>	<u>617.31</u>	<u>4.59</u>

**SCHOOL DISTRICT OF ESCAMBIA COUNTY  
GENERAL OPERATING FUND  
2014-2015 REVENUE  
September 16, 2014**



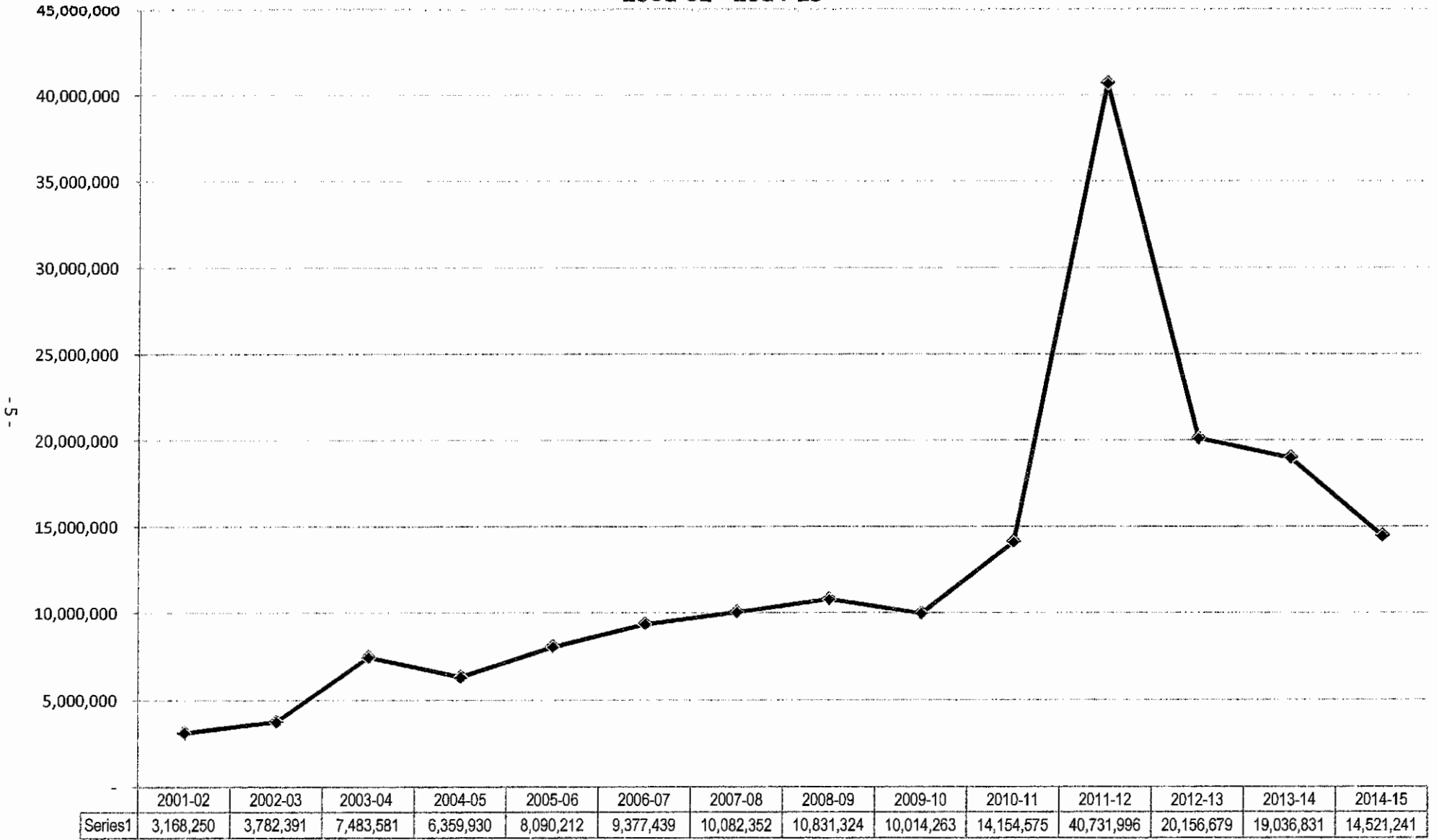
Federal/Federal through State	\$3,221,456.00
State	189,364,921.29
Property Taxes	91,051,655.00
Other Local	3,869,343.00
Total Revenue	<u>287,507,375.29</u>
Transfers In	8,007,949.00
Beginning Fund Balance 7/1/14	<u>53,459,132.16</u>
<b>Total Available</b>	<b><u><u>\$348,974,456.45</u></u></b>

# BEGINNING FUND BALANCE



<u>Fund Balance Category</u>	<u>Description</u>	<u>Actual</u> <u>2013-2014</u>	<u>Actual</u> <u>2014-2015</u>
Non-spendable	Reserve for Inventory	1,208,455	1,208,455
Restricted	Categoricals	7,624,272	12,276,557
Restricted	Other Restricted Carryovers	1,482,012	3,337,418
Assigned	Local Carryovers	21,234,801	22,115,462
Unassigned	Unrestricted	19,036,831	14,521,241
	<b>Total</b>	<u>\$50,586,371</u>	<u>\$53,459,132</u>

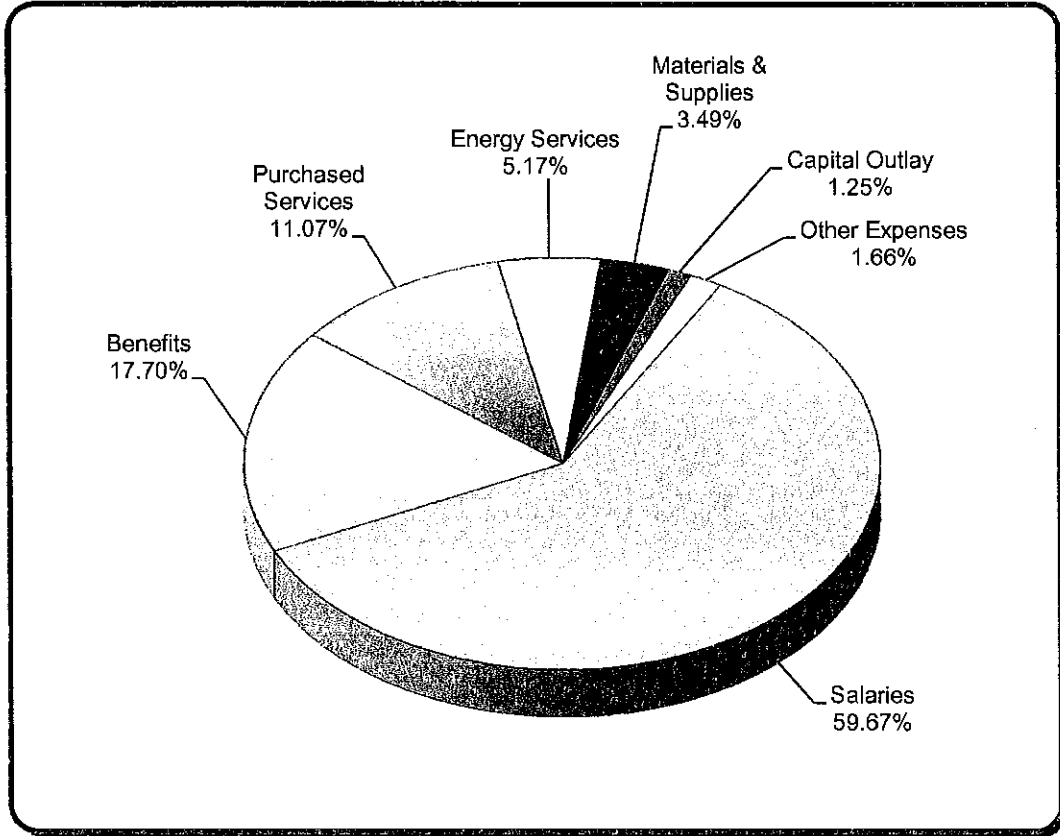
**General Fund  
Unassigned Beginning Fund Balance  
2001-02 - 2014-15**



	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Series1	3,168,250	3,782,391	7,483,581	6,359,930	8,090,212	9,377,439	10,082,352	10,831,324	10,014,263	14,154,575	40,731,996	20,156,679	19,036,831	14,521,241

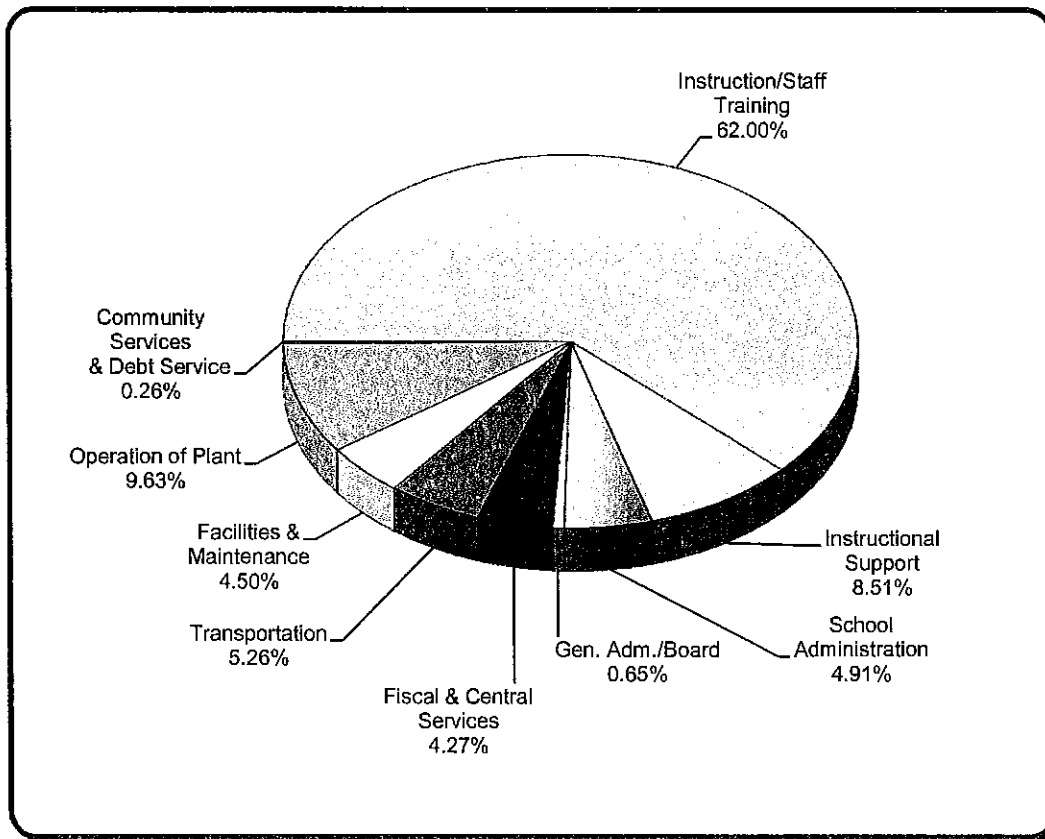


**SCHOOL DISTRICT OF ESCAMBIA COUNTY  
GENERAL OPERATING FUND  
2014-2015 APPROPRIATIONS BY OBJECT**



Salaries	\$ 182,618,002.65
Benefits	54,165,440.76
Purchased Services	33,879,181.42
Energy Services	15,809,161.14
Materials & Supplies	10,688,581.65
Capital Outlay	3,813,563.13
Other Expenses	5,078,400.19
Total Appropriations	<u>306,052,330.94</u>
Ending Fund Balance	<u>42,922,125.51</u>
<b>Grand Total</b>	<b><u><u>\$ 348,974,456.45</u></u></b>

**SCHOOL DISTRICT OF ESCAMBIA COUNTY  
GENERAL OPERATING FUND  
2014-2015 APPROPRIATIONS BY FUNCTION**



Instruction/Staff Training	\$ 189,763,277.96
Instructional Support	26,043,589.50
School Administration	15,025,249.58
Gen. Adm./Board	1,974,562.29
Fiscal & Central Services	13,065,934.74
Transportation	16,111,873.42
Facilities & Maintenance	13,786,837.93
Operation of Plant	29,487,302.34
Community Services & Debt Service	793,703.18
<b>Total Appropriations</b>	<u>306,052,330.94</u>
 Transfers & Reserves	 <u>42,922,125.51</u>
 <b>Grand Total</b>	 <u><u>\$ 348,974,456.45</u></u>

SCHOOL DISTRICT OF ESCAMBIA COUNTY  
GENERAL OPERATING FUND  
CARRYOVERS FROM 2013 - 2014  
JUNE 30, 2014

Project Number	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	0000 Regular Operations—Departments	\$ 13,600.00	\$ 187,173.53						\$ 200,773.53
01030	0000 Other Personal Services		49,561.92						49,561.92
01080	0000 Regular Operations—Schools	632,149.65	13,410.52						645,560.17
01100	0000 Travel-Away Departments	39,126.78							39,126.78
02000	0000 Buildings & Grounds Maintenance		139,838.21						139,838.21
02140	0000 E-SEAL Training	642.87							642.87
02190	0000 Maintenance of Equipment - Departments		25,688.35						25,688.35
02230	0000 E-Rate				143,847.40	93,211.66			237,059.06
02300	0000 Payroll Services - Charter Schools	26,605.89							26,605.89
02330	0000 Outsourced Custodial Services		0.52						0.52
02360	0000 Federal Stimulus - Indirect Cost	590,053.33	17,134.00						607,187.33
02370	0000 School Energy Incentive Program	33,224.00							33,224.00
04500	0000 Object Reserves	441,590.00							441,590.00
05020	0000 Reserve-K 12 FTE Basic			140,000.00					140,000.00
05030	0000 Reserve-K 12 FTE Exceptional			456,000.00					456,000.00
05040	0000 Reserve-K 12 FTE Vocational			80,933.46					80,933.46
05080	0000 Reserve-FTE Audit Adjustments			882,000.00					882,000.00
05100	0000 Reserve-Major Self Insured Losses			200,000.00					200,000.00
05130	0000 Reserve-Federal Audit Questioned Costs			872,328.00					872,328.00
05180	0000 Reserve-Transportation Revenue			91,721.00					91,721.00
05190	0000 Reserve-Transportation Fuel			150,000.00					150,000.00
05210	0000 Reserve-Workforce Development			1,110,813.00					1,110,813.00
05250	0000 Reserve-Charter School Terminal Pay			119,480.61					119,480.61
05280	0000 Reserve-Projected Loss of Beach Property Taxes			1,670,898.00					1,670,898.00
05300	0000 Reserve-EBTF Transfer			1,250,000.00					1,250,000.00
06010	0000 Employee Development		1,850.00						1,850.00
06090	0000 Min Self-Insured Losses-Auto & Gen Liab	1,663,582.30							1,663,582.30
06100	0000 Min Self-Insured Losses-Property		13,239.18						13,239.18
06150	0000 Safe Schools-District Cost Portion	52,873.24	34,238.94						87,112.18
06280	0000 Hurricane Ivan 2004 - Permanent	3,421,736.50							3,421,736.50
06370	0000 Hurricane Ivan - Alternate FEMA	435,378.37							435,378.37
06410	0000 Human Resources Imaging	319,478.98	2,520.00						321,998.98
06420	0000 Employee & Vendor Credentialing	120,038.90	175,568.50						295,607.40
06450	0000 Dori Slosberg Driver Education Safety Act				71,686.86				71,686.86
06460	0000 Vendor Fingerprinting - Jessica Lunsford Act	161,482.18							161,482.18
06470	0000 School Closing and Consolidation Costs	8,098.63							8,098.63
06480	0000 ERP Project	361,357.65	1,500.00						362,857.65
06480	2010 ERP Project	159,697.51	125,610.50						285,308.01
06500	0000 Flood Disaster 2014		1,966,911.95						1,966,911.95
06510	0000 Hurricane Ivan Alternate FEMA-USO	4,445.00							4,445.00

SCHOOL DISTRICT OF ESCAMBIA COUNTY  
GENERAL OPERATING FUND  
CARRYOVERS FROM 2013 - 2014  
JUNE 30, 2014

Project Number	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
06520	0000	Focus Software		100,200.00					100,200.00
06530	0000	Hurricane Isaac 2012	27,940.82						27,940.82
07050	0000	Escambia Virtual Academy		111,833.50					111,833.50
07060	0000	Contracted Virtual School Programs		5,834.84					5,834.84
07080	0000	Instructional Contracts		113,323.77					113,323.77
07110	0000	Dual Enrollment Tuition			452,030.73				452,030.73
07140	0000	Principal's - School Improvement Allocation	254,116.04						254,116.04
07160 & 07170	0000	Supplemental Acad Instr--Beyond Reg 180 Day Term					1,601,937.75		1,601,937.75
07180	0000	SAI Operational Cost - Regular Term					4,002,403.32	62,683.00	4,065,086.32
07200	0000	Constitutional Amendment for Class Size Reduction					2,221,815.19	48,553.00	2,270,368.19
07210	0000	Supplemental Acad Instr--I Care					3,624.87		3,624.87
07230	0000	Reading Allocation					366,619.64	2,253.49	368,873.13
07240	0000	DJJ Supplemental Allocation						23,190.00	23,190.00
08000	0000	Exceptional Student Education		104,453.93					104,453.93
08030	0000	ESOL	1,136.07						1,136.07
09000	0000	Vocational Education		2,633.00					2,633.00
09020	0000	Consumable Supply Fee-Regular			25,373.72	799.20			26,172.92
09030	0000	Consumable Supply Fee-Law Enforce Trng			60,671.67	22,227.80			82,899.47
09040	0000	Vocational Production Shop Flow-Thru	37,498.52	2,265.00					39,763.52
09090	0000	Welding Lab Fee			14,367.94				14,367.94
09100	0000	Technology Fees			16,784.74				16,784.74
09110	0000	GED Testing Fees			15,452.86				15,452.86
09120	0000	TABE Testing Fees			10,557.84	112.42			10,670.26
09130	0000	CJBAT Fees			7,482.85				7,482.85
10000	0000	Workforce Education			29,900.00				29,900.00
10020	2014	Adults with Disabilities			7,755.96				7,755.96
10090	0000	Targeted Career/Workforce Industry Cert			428,081.00				428,081.00
10100	0000	Industry Certifications-Performance Based			80,000.00				80,000.00
11000	0000	Academic Competition	27,037.75						27,037.75
11020	0000	Advanced Placement Add-On Allocation			475,640.60				475,640.60
11030	0000	Cape FTE Funds			541,166.82	7,224.00			548,390.82
11040	0000	Computer Assisted Instruction		32,832.42					32,832.42
11080	0000	Elementary & Secondary Education		1,850.50					1,850.50
11120	0000	Aquatic Center	11,177.55						11,177.55
11190	0000	Charter Schools		184,357.00					184,357.00
11230	0000	Guidance Services		46,647.00					46,647.00
11250	0000	Subject Area Specialists		12,500.74					12,500.74
11290	0000	Employee Wellness	11,216.28						11,216.28
12020	0000	Diplomas		519.37					519.37
12030	0000	Health	48,926.00	379,019.06					427,945.06

-6-

SCHOOL DISTRICT OF ESCAMBIA COUNTY  
GENERAL OPERATING FUND  
CARRYOVERS FROM 2013 - 2014  
JUNE 30, 2014

Project Number	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
12050 0000	Testing	131,078.89	1,636.23						132,715.12
13000 0000	Community School	27,277.87							27,277.87
13010 0000	Subsidy - High School Minor Sports	39,302.81							39,302.81
13020 0000	Subsidy - High School Bands	13,559.59							13,559.59
13060 0000	Football Helmet Inspection & Reconditioning		32,436.36						32,436.36
13080 0000	Middle School Band & Orchestra-School Level	40,972.56							40,972.56
13090 0000	Band Uniforms - High School	88,103.12							88,103.12
13100 0000	Middle School Band & Orchestra-District Level	35,654.68							35,654.68
13120 0000	Band & Chorus Uniforms - Middle School	50,600.80							50,600.80
20260 0000	Energy Conservation	218,625.62							218,625.62
20580 0000	Facilities Planning		105,215.60						105,215.60
21430 0000	Ancillary Facility	302,648.79							302,648.79
51000 0000	Medicaid - Administrative Claiming	45,754.64	48,000.01						93,754.65
51010 2011	Medicaid - Direct Services	10,557.76							10,557.76
51010 2012	Medicaid - Direct Services	251,416.57							251,416.57
51010 2013	Medicaid - Direct Services	240,187.60							240,187.60
51010 2014	Medicaid - Direct Services	221,582.48							221,582.48
53090 2013	Head Start/Title I Pre-School Program	59,701.69							59,701.69
53090 2014	Head Start/Title I Pre-School Program	59,271.81							59,271.81
60450 0000	Teacher Salary Increase Allocation						15,117.00	12,246.00	27,363.00
60560 0000	Florida Teachers Lead Program						29,108.98		29,108.98
60650 0000	Instructional Materials-Library						195,692.05	2,037.00	197,729.05
60660-60680 0000	Instructional Materials-Txtbks/Textbook Flex/Dual Enroll						2,613,673.92	168,302.52	2,781,976.44
60700 0000	Science Lab Materials						102,113.37	678.00	102,791.37
60960 0000	Discretionary Lottery Funds-Sch Impr Activity				535,687.40				535,687.40
61600-61620 0000	Safe Schools						594,088.99	24,209.09	618,298.08
63130 2014	Law Enf Trng-General				5,905.36				5,905.36
66930 0000	Wee Read Special Donations				85.54				85.54
67300 0000	Class Size Reduction - SAI						84.08		84.08
67720 0000	Florida School Recognition Program						91,657.14		91,657.14
67740 2014	Severely Emotionally Disturbed Ntwk Inservice				108.99				108.99
67870 2014	Learning for Life				3,285.00	22,000.00			25,285.00
69010 0000	Classroom Technology				66,592.01				66,592.01
69050 2013	Positive Behavior Support				15,195.89				15,195.89
69050 2014	Positive Behavior Support				3,000.00				3,000.00
72500 0000	Adlt Fees-Cap Imprv, Tech Enhnc Equip Bldg				106,460.33				106,460.33
73680 0000	Scoreboard Maintenance - Coca Cola Contract				30,077.50				30,077.50
73700 0000	Contributions to Special Education				2,408.15				2,408.15
73750 0000	Special Contributions				3,616.86				3,616.86
75000 2013	Migrant Pre-Kindergarten Program				627.36				627.36

-10-

SCHOOL DISTRICT OF ESCAMBIA COUNTY  
 GENERAL OPERATING FUND  
 CARRYOVERS FROM 2013 - 2014  
 JUNE 30, 2014

Project Number	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
75000	2014				897.56				897.56
75030	2013				1,277.40				1,277.40
75030	2014				10,047.08				10,047.08
75040	2013					300.00			300.00
75040	2014				10,044.21				10,044.21
75050	2013				712.69				712.69
75050	2014				1,000.00				1,000.00
75420	2012						12,234.66		12,234.66
75420	2013						31,750.06		31,750.06
75420	2014						983.39		983.39
75430	2010						9,154.43		9,154.43
75430	2012						1,509.36		1,509.36
75430	2013						423.70		423.70
75430	2014						38,412.61		38,412.61
76300	0000				3,725.23				3,725.23
76370	0000				8,093.66				8,093.66
77700	0000	97,804.30							97,804.30
77710	0000	213,171.19							213,171.19
77800	0000				1,893.49				1,893.49
<b>Total Carryovers</b>		<b>\$ 11,051,483.58</b>	<b>\$ 4,039,804.45</b>	<b>\$ 7,024,174.07</b>	<b>\$ 3,191,542.70</b>	<b>\$ 145,875.08</b>	<b>\$ 11,932,404.51</b>	<b>\$ 344,152.10</b>	<b>\$37,729,436.49</b>

-11-

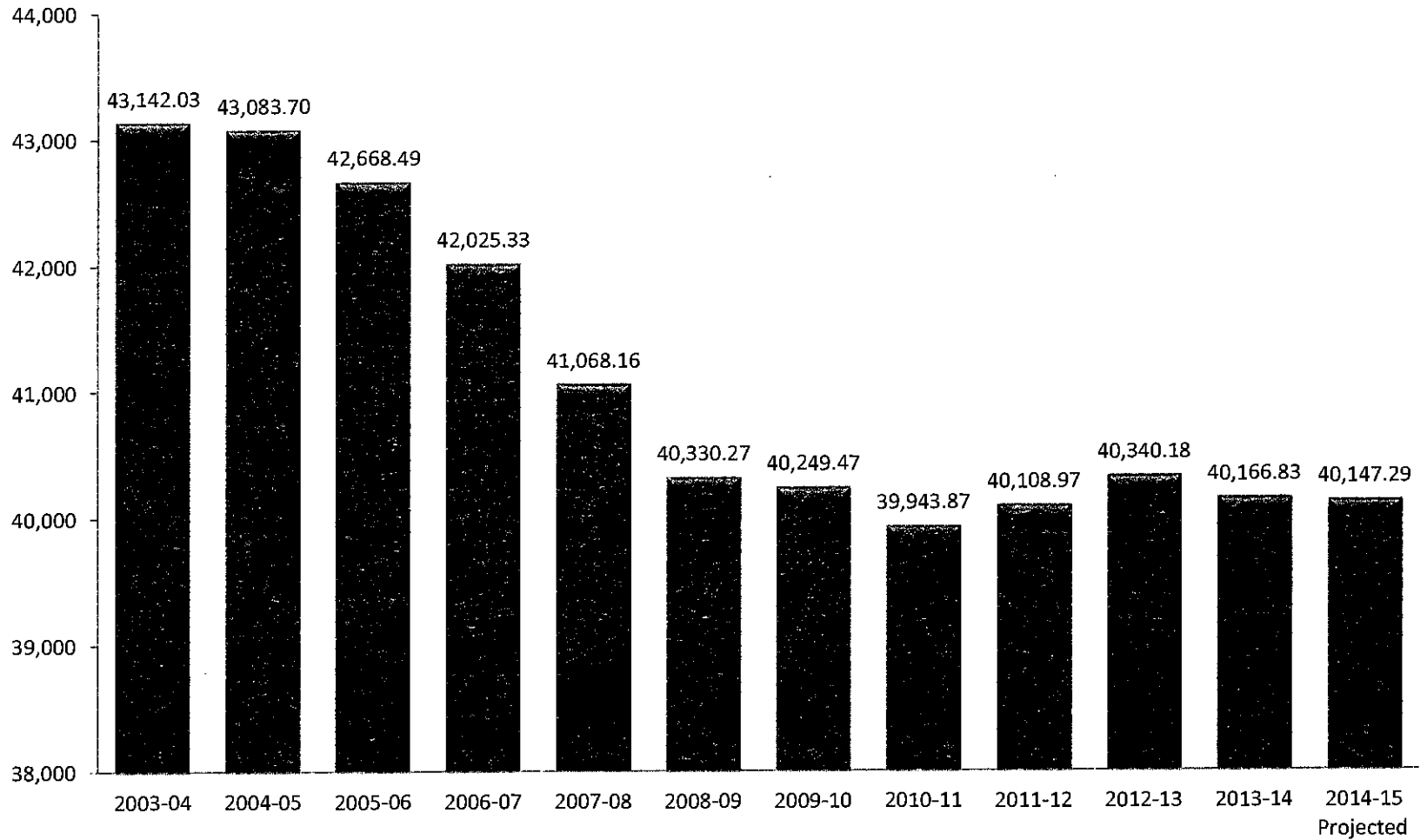
**SUMMARY OF CARRYOVERS**

	<u>Unencumbered</u>	<u>Encumbered</u>	<u>TOTAL</u>	<u>Fund Balance Category</u>
Other Restricted	\$3,191,542.70	\$145,875.08	\$3,337,417.78	Restricted
Categorical	11,932,404.51	344,152.10	12,276,556.61	Restricted
Inventory Reserve	1,208,455.00		1,208,455.00	Non-Spendable
<b>Total Restricted</b>	<b>\$16,332,402.21</b>	<b>\$490,027.18</b>	<b>\$16,822,429.39</b>	
Local Carryovers	\$11,051,483.58	\$4,039,804.45	\$15,091,288.03	Assigned
Contingencies	7,024,174.07	0.00	7,024,174.07	Assigned
Unrestricted Carryovers	14,521,240.67	0.00	14,521,240.67	Unassigned
<b>Total Local &amp; Unrestricted Carryovers</b>	<b>\$32,596,898.32</b>	<b>\$4,039,804.45</b>	<b>\$36,636,702.77</b>	
<b>Total Fund Balance</b>			<b>\$53,459,132.16</b>	

**SCHOOL DISTRICT OF ESCAMBIA COUNTY  
2014-2015 RESERVES - NON CATEGORICAL  
SEPTEMBER 16, 2014**

<b>Project #</b>	<b>Project Name</b>	<b>Amount</b>
05000	Unrestricted Reserve	\$1,267,444.45
05010	Reserve-Inventory	1,208,455.00
05020	Reserve-K 12 FTE Basic	1,140,000.00
05030	Reserve-K 12 FTE Exceptional	456,000.00
05040	Reserve-K 12 FTE Vocational	304,000.00
05080	Reserve-FTE Audit Adjustments	882,000.00
05100	Reserve-Major Self Insured Losses	200,000.00
05130	Reserve-Federal Audit Questioned Costs	872,328.00
05180	Reserve-Transportation Revenue	200,000.00
05190	Reserve-Transportation Fuel	150,000.00
05210	Reserve-Workforce Development	1,110,813.00
05230	Reserve-Performance Pay	50,000.00
05240	Reserve-McKay Scholarships	2,200,000.00
05250	Reserve-Charter School Terminal Pay	119,480.61
05280	Reserve-Projected Loss of Beach Property Taxes	1,670,898.00
05300	Reserve-EBTF Transfer	1,250,000.00
	<b>Total</b>	<b><u><u>\$13,081,419.06</u></u></b>

## Unweighted FTE 2003-2004 - 2014-2015



- 13 -

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



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**MILLAGE AND TAX ROLL  
INFORMATION**

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**CERTIFICATION OF SCHOOL TAXABLE VALUE**

DR-420S  
R. 5/11  
Rule 12DER11-10  
Florida Administrative Code  
Eff. 05/11

Year <b>2014</b>	County <b>Escambia</b>
Name of School District <b>SCHOOL BY STATE LAW</b>	

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

1.	Current year taxable value of real property for operating purposes	\$ 13,871,322,752	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 1,951,194,465	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 24,679,712	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 15,847,196,929	(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 in excess of 115% of the previous year's value. Subtract deletions.)	\$ 175,194,803	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 15,672,002,126	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR -403 Series	\$ 15,185,937,304	(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 from DR-420 Debt, Certification of Voted Debt Millage)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	(8)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values shown above are correct to the best of my knowledge.	
	Signature of Property Appraiser	Date <b>June 26, 2014</b>	

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

<b>Local board millage includes discretionary and capital outlay.</b>					
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>				5.3090 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>				\$ 80,622,141 (11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>				\$ 34,137,987 (12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>				\$ 114,760,128 (13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>				5.1443 per \$1,000 (14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>				2.1783 per \$1,000 (15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>				5.2370 per \$1,000 (16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Critical Capital Outlay or Critical Operating	E. Additional Voted Millage
	1.3370	.7480	.0000	.0000	.0000 (17)
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>					2.0850 per \$1,000

Continued on page 2

Name of School District : ESCAMBIA			DR-420S R. 5/11 Page 2
18.	Current year state law proceeds (Line 16 multiplied by Line 4, divided by 1,000)	\$ 82,991,770	(18)
19.	Current year local board proceeds (Line 17 multiplied by Line 4, divided by 1,000)	\$ 33,041,406	(19)
20.	Current year total state law and local board proceeds (Line 18 plus Line 19)	\$ 116,033,176	(20)
21.	Current year proposed state law rate as a percent change of state law rolled-back rate (Line 16 divided by Line 14, minus 1, multiplied by 100)	1.80	% (21)
22.	Current year total proposed rate as a percent change of rolled-back rate ((Line 16 plus Line 17) divided by (Line 14 plus Line 15), minus 1, multiplied by 100)	-0.01	% (22)
Final public budget hearing		Date : 09/16/2014	Time : 5:01 p.m.
Place : J.E. Hall Center, 30 E. Texar Drive, Room 160 Pensacola, FL			

<b>SIGN HERE</b>	<b>Taxing Authority Certification</b>	I certify the millages and rates are correct to the best of my knowledge. All millages comply with s. 200.071 or 200.081, F.S.	
	Signature of Chief Administrative Officer :	Date : 7/30/14	
	Title : Superintendent	Contact Name and Contact Title : Terry St. Cyr, Assistant Superintendent, Finance	
	Mailing Address : 75 North Pace Blvd.	Physical Address : 75 North Pace Blvd.	
	City, State, Zip : Pensacola, Florida 32505	Phone Number : 850-469-6122	Fax Number : 850-469-6266

Continued on page 3

APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD

JUL 29 2014

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

<b>THE SCHOOL DISTRICT OF ESCAMBIA COUNTY</b>
---

**AD VALOREM TAX LEVIES BY FUND  
2014-2015 FISCAL YEAR**

<b>Ad Valorem Tax Levies</b>	<b>Mills</b>	<b>Amount*</b>
General Fund - Required Local Effort	5.237	\$79,672,100
Discretionary - Operating	<u>0.748</u>	<u>11,379,555</u>
	<u>5.985</u>	<u>\$91,051,655</u>
Capital Outlay	<u>1.337</u>	<u>20,340,194</u>
<b>Total</b>	<u><u>7.322</u></u>	<u><u>\$111,391,849</u></u>
<b>2014 Certified Tax Roll</b>		<b>\$15,847,196,929</b>

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

<b>THE SCHOOL DISTRICT OF ESCAMBIA COUNTY</b>
---

**DISTRICT MILLAGE LEVIES  
2014-2015 FEFP 2ND CALCULATION**

	2013-2014	2014-2015	Change
Required Local Effort	5.309	5.237	(0.072)
Discretionary - Operating	0.748	0.748	0.000
<b>Total</b>	6.057	5.985	(0.072)
Capital Outlay	1.500	1.337	(0.163)
<b>Grand Total</b>	7.557	7.322	(0.235)
	2013-2014	2014-2015	Change
<b>Certified Tax Roll</b>	\$15,185,937,304 <sup>(1)</sup>	\$15,847,196,929 <sup>(2)</sup>	\$661,259,625

(1) Final Taxable Value - 2013 DR-422

(2) 2014-2015 Tax Roll as certified by Property Appraiser and DOR.

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY**

**ANALYSIS OF PROPERTY TAXES GENERATED  
2013-2014 VS 2014-2015**

Appraised Value	Exempt Value	Non-Exempt Value	2013-2014	Proposed 2014-2015	Difference
\$ 50,000.00	\$ (25,000.00)	\$ 25,000.00	\$ 188.93	\$ 183.05	\$ (5.88)
70,000.00	(25,000.00)	45,000.00	340.07	329.49	(10.58)
90,000.00	(25,000.00)	65,000.00	491.21	475.93	(15.28)
110,000.00	(25,000.00)	85,000.00	642.35	622.37	(19.98)
130,000.00	(25,000.00)	105,000.00	793.49	768.81	(24.68)
150,000.00	(25,000.00)	125,000.00	944.63	915.25	(29.38)
			Required Local Effort	Discretionary	Total
Note: Mills Levied 2013-2014			5.309	2.248	7.557
Mills Levied 2014-2015			<u>5.237</u>	<u>2.085</u>	<u>7.322</u>
Difference			<u><u>(0.072)</u></u>	<u><u>(0.163)</u></u>	<u><u>(0.235)</u></u>
<b>Mills Based on 2014-2015 Certified Tax Roll of \$15,847,196,929</b>					

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY**

**MILLAGE LEVIED BY SCHOOL BOARD  
1985-1986 TO 2014-2015**

Fiscal Year	Operating				Discretionary Local Capital Improvement	Total Millage
	Required Local Effort (Mandated by State)	Discretionary Operating	Discretionary Supplemental	Discretionary Critical Operating Needs		
1985-86	4.490	1.182			1.345	7.017
1986-87	5.304	0.819			1.500	7.623
1987-88	5.345	0.819			1.500	7.664
1988-89	5.844	0.719			1.500	8.063
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- <sup>1</sup>	0.250	1.250	7.860
2010-11	5.631 <sup>2</sup>	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 <sup>3</sup>	5.237	0.748	-0-	-0-	1.337	7.322

<sup>1</sup> Effective FY 2009 - 2010 the Discretionary Basic and Discretionary Supplemental millages were combined.

<sup>2</sup> Includes Prior Period Funding Adjustment Millage.

<sup>3</sup> Proposed

**THE SCHOOL DISTRICT OF ESCAMBIA COUNTY**

**ANALYSIS OF TAX ROLL  
1990-1991 to 2014-2015**

<b>Fiscal Year</b>	<b>Date of Roll</b>	<b>Amount</b>	<b>Percentage Increase</b>
1990-91	1990	5,057,565,390	14.28%
1991-92	1991	5,141,056,743	1.65%
1992-93	1992	5,230,986,632	1.75%
1993-94	1993	5,424,375,370	3.70%
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 <sup>(1)</sup>	2004	11,622,765,421	18.90%
2005-06 <sup>(2)</sup>	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	15,847,196,929	4.35%

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

<sup>(2)</sup> Decrease in tax rolls due to hurricane damages.



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## **ADVERTISEMENTS**

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## **NOTICE OF BUDGET HEARING**

The Escambia County School Board will soon consider a budget for  
2014 – 2015. A public hearing to make a  
DECISION on the budget AND TAXES will be held on:

**July 29, 2014**

**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 1.337 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 5.9850 mills for operating expenses and is proposed solely at the discretion of the School Board.

The Capital Outlay Tax will generate approximately \$20,340,194 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-four (34) school buses

Purchase of maintenance vehicles

Lease of driver's education vehicles

### **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.**

Computer equipment

Lease-purchase of new computers

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- two (22) 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 29, 2014, 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 2014 - 2015**

**PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:**

Required Local Effort	5.2370	Discretionary Critical Needs Operating	0.0000
Local Capital Improvement (Capital Outlay)	1.3370	Additional Millage Not to Exceed 4 Years (Operating)	0.0000
Discretionary Operating	0.7480		
Discretionary Capital Outlay	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
<b>Total Millage</b>	<b>7.3220</b>

<u>ESTIMATED REVENUES:</u>	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal sources	3,221,456	55,673,180	0	0	58,894,636
State sources	188,991,750	305,000	1,323,783	1,490,520	192,111,053
Local sources	94,883,998	3,814,000	0	42,386,225	141,084,223
<b>TOTAL SOURCES</b>	<b>287,097,204</b>	<b>59,792,180</b>	<b>1,323,783</b>	<b>43,876,745</b>	<b>392,089,912</b>
Other Financing Sources	0	0	0	0	0
Transfers In	10,641,142	0	4,726,529	0	15,367,671
Fund Balances/Reserves/Net Assets	54,747,291	5,411,092	4,629,535	93,127,813	157,915,731
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>352,485,637</b>	<b>65,203,272</b>	<b>10,679,847</b>	<b>137,004,558</b>	<b>565,373,314</b>
<b>EXPENDITURES</b>					
Instruction	185,412,308	20,137,324	0	0	205,549,632
Pupil Personnel Services	14,256,056	2,700,120	0	0	16,956,176
Instructional Media Services	4,436,734	44,203	0	0	4,480,937
Instructional and Curriculum Development Services	4,728,043	5,569,259	0	0	10,297,302
Instructional Staff Training Services	3,336,611	6,842,735	0	0	10,179,346
Instruction Related Technology	2,334,281	1,931,358	0	0	4,265,639
School Board	1,285,167	0	0	0	1,285,167
General Administration	669,395	1,305,570	0	0	1,974,965
School Administration	14,993,192	3,266	0	0	14,996,458
Facilities Acquisition and Construction	1,104,563	80,485	0	105,818,690	107,003,738
Fiscal Services	2,502,982	0	0	0	2,502,982
Food Services	0	21,534,650	0	0	21,534,650
Central Services	6,554,018	87,000	0	0	6,641,018
Pupil Transportation Services	16,086,245	940,492	0	0	17,026,737
Operation of Plant	29,382,419	26,623	0	0	29,409,042
Maintenance of Plant	11,683,927	500	0	0	11,684,427
Administrative Technology Services	3,286,666	74,380	0	0	3,361,046
Community Services	844,494	119,866	0	0	964,360
Debt Services	0	0	6,573,632	0	6,573,632
<b>TOTAL EXPENDITURES</b>	<b>302,897,101</b>	<b>61,397,831</b>	<b>6,573,632</b>	<b>105,818,690</b>	<b>476,687,254</b>
Transfers Out	0	0	0	15,367,671	15,367,671
Fund Balances/Reserves/Net Assets	49,588,536	3,805,441	4,106,215	15,818,197	73,318,389
<b>TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES &amp; BALANCES</b>	<b>352,485,637</b>	<b>65,203,272</b>	<b>10,679,847</b>	<b>137,004,558</b>	<b>565,373,314</b>

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

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## **RESOLUTIONS**

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**Resolution Number 2015-01**

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2014-2015.

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, 2014 to June 30, 2015; and

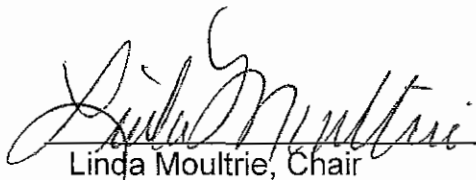
WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Escambia County School Board adopted the tentative millage rates for fiscal year 2014-2015 in the amounts of:

	<u>Tentative Millage Levy</u>	<u>Proposed Amount To Be Raised</u>
Required Local Effort	5.237	79,672,100
Discretionary – Operating	0.748	11,379,555
Capital Outlay	1.337	20,340,194

**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, 2014 to June 30, 2015 on July 29, 2014 by separate vote prior to adopting the tentative budget.

  
Linda Moultrie, Chair

APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD

JUL 29 2014

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

**Resolution Number 2015-02**

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2014-2015.


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, 2014 to June 30, 2015; and

WHEREAS, the Escambia County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2014-2015.

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 \$616,931,619.82 for fiscal year 2014-2015.

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, 2014 to June 30, 2015.



Linda Moultrie, Chair

APPROVED  
ESCAMBIA COUNTY SCHOOL BOARD

JUL 29 2014

MALCOLM THOMAS, SUPERINTENDENT  
VERIFIED BY RECORDING SECRETARY

Please return completed form to:  
 Florida Department of Education  
 Office of Funding & Financial Reporting  
 325 W. Gaines Street, Room 824  
 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, 2014, AND ENDING JUNE 30, 2015.

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>15,847,196,929</u>	Required Local Effort	\$ <u>79,672,100</u>	<u>5.2370</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>79,672,100</u>	<u>5.2370</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>15,847,196,929</u>	Discretionary Operating	\$ <u>11,379,555</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
\$ _____	Additional Operating	\$ _____	_____ mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ _____	_____ 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>15,847,196,929</u>	Local Capital Improvement	\$ <u>20,340,194</u>	<u>1.3370</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u>0</u> mills s. 1011.71(3)(a), 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 ROLL-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 0.01 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, September 16, 2014.

September 16, 2014

\_\_\_\_\_  
Signature of Superintendent of Schools

\_\_\_\_\_  
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 W. Gaines Street, Room 824, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

**Resolution Number 2015-04**

**A RESOLUTION OF ESCAMBIA COUNTY SCHOOL ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2014-2015**

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, 2014 to June 30, 2015; and

WHEREAS, the Escambia County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2014-2015.

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 \$617,313,908.53 for fiscal year 2014-2015.

**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, 2014 to June 30, 2015.

September 16, 2014

Date Adopted

Linda Moultrie, Chair