
**SCHOOL DISTRICT OF
ESCAMBIA COUNTY**



FISCAL YEAR 2017-2018

**SUPPLEMENTAL BUDGET
INFORMATION**

September 14, 2017

Table of Contents

Financial Information

2017-2018 Analysis by Fund	1
How Do We Compare – 2016-2017 vs. 2017-2018 Budget.....	2
2017-2018 Revenue - General Operating Fund	3
Beginning Fund Balance	4
Unassigned Beginning Fund Balance – 2005-2006 through 2017-2018.....	5
2017-2018 Appropriations - General Operating Fund	
Displayed by Object.....	6
Displayed by Function	7
General Operating Fund – Carryovers From 2016-2017	8 - 10
2017-2018 Reserves (Non-Categorical)	11
Unweighted FTE – 2006-2007 through 2017-2018	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 1988-1989 to 2017-2018.....	18
Analysis of Tax Roll 1993-1994 to 2017-2018	19

Advertisements

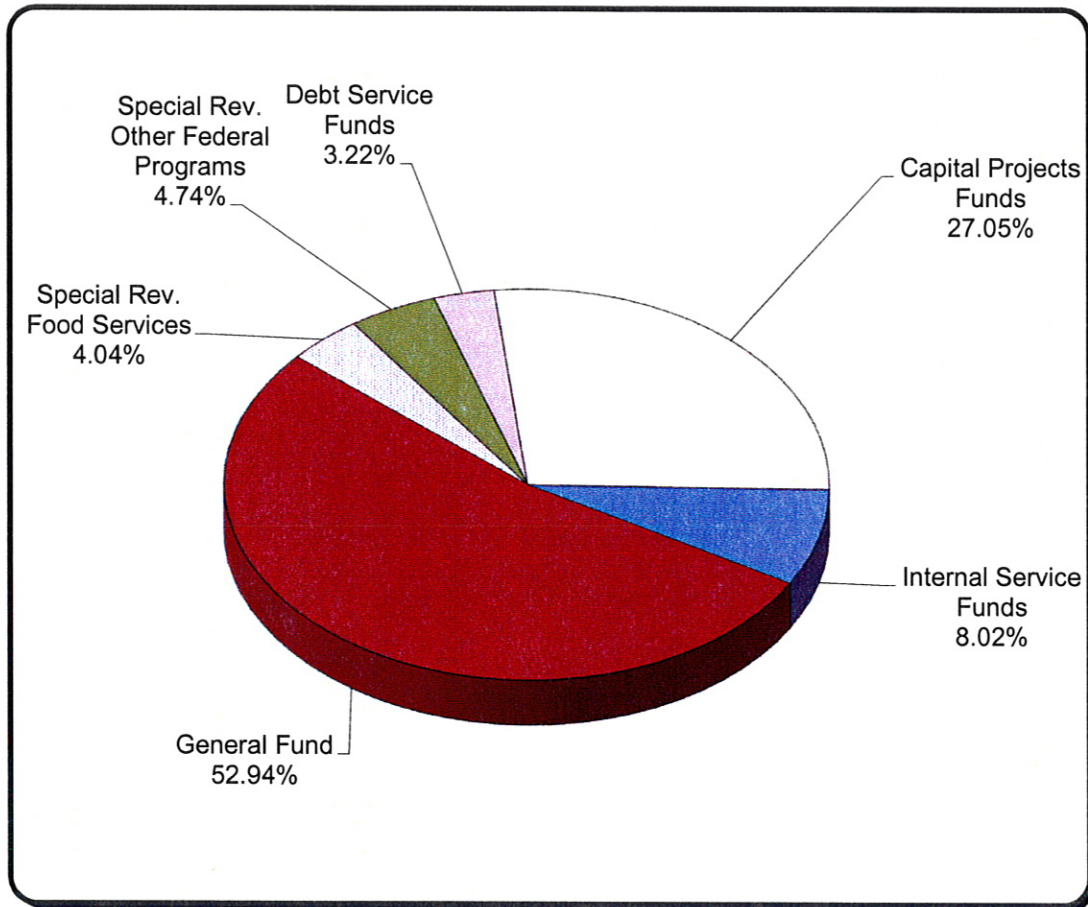
Notice of Budget Hearing.....	20
Notice of Tax for School Capital Outlay.....	21 - 22
Budget Summary Notice	23

Resolutions

Resolution Number 2018-01	24
Resolution Number 2018-02	25
Resolution Number 2018-03	26 - 27
Resolution Number 2018-04.....	28

FINANCIAL INFORMATION

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
2017-2018 ANALYSIS BY FUND**

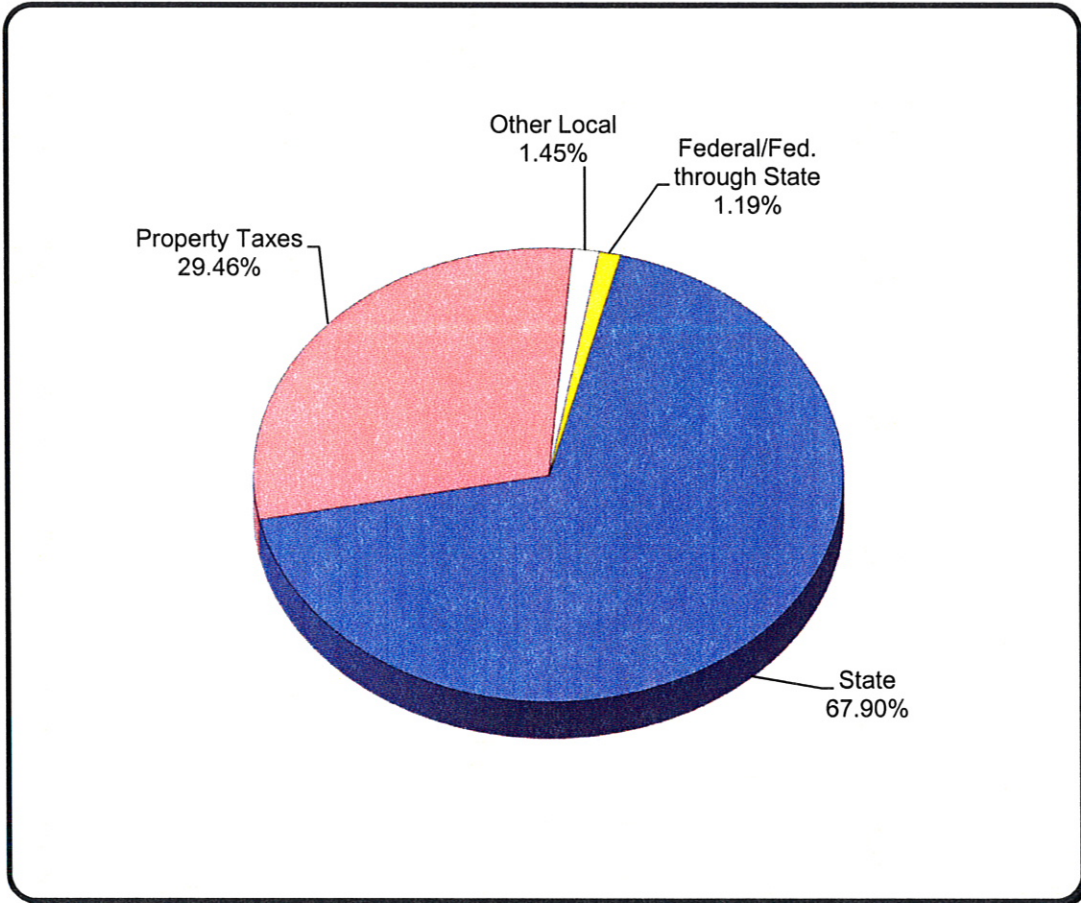


General Fund	\$357,140,356.58
Special Rev. Food Services	27,243,071.33
Special Rev. Federal Programs	31,947,692.93
Debt Service Funds	21,707,857.55
Capital Projects Funds	182,481,053.02
	<hr/>
Total Governmental Funds	620,520,031.41
Internal Service Funds	54,082,274.52
	<hr/>
Grand Total	<u><u>\$674,602,305.93</u></u>

HOW DO WE COMPARE --
2016-2017 vs. 2017-2018 BUDGET

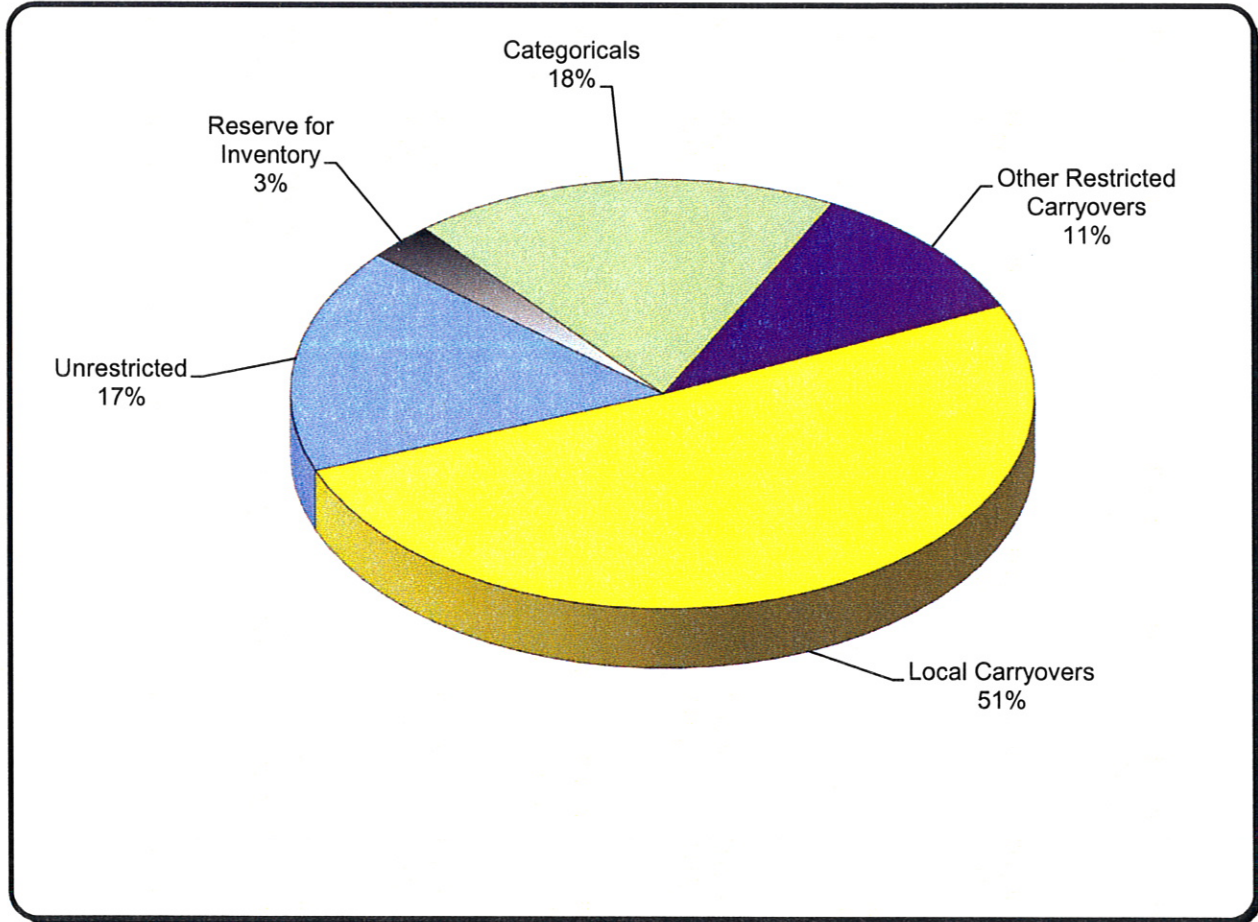
	2016-2017 Adopted Budget (Millions)	2017-2018 Proposed Budget (Millions)	Increase/ (Decrease)
General Fund	\$356.72	\$357.14	\$0.42
Special Revenue - Food Service	28.26	27.24	(1.02)
Special Revenue - Federal Pgms.	32.03	31.95	(0.08)
Debt Service Funds	19.89	21.71	1.82
Capital Projects Funds	193.22	182.48	(10.74)
Internal Service Funds	56.01	54.08	(1.93)
Total	<u>686.13</u>	<u>674.60</u>	<u>(11.53)</u>

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
2017-2018 REVENUE**



Federal/Federal through State	\$3,568,983.00
State	203,184,959.27
Property Taxes	88,175,298.00
Other Local	4,325,585.00
Total Revenue	<u>299,254,825.27</u>
Transfers In	8,447,289.00
Beginning Fund Balance 7/1/17	<u>49,438,242.31</u>
Total Available	<u><u>\$357,140,356.58</u></u>

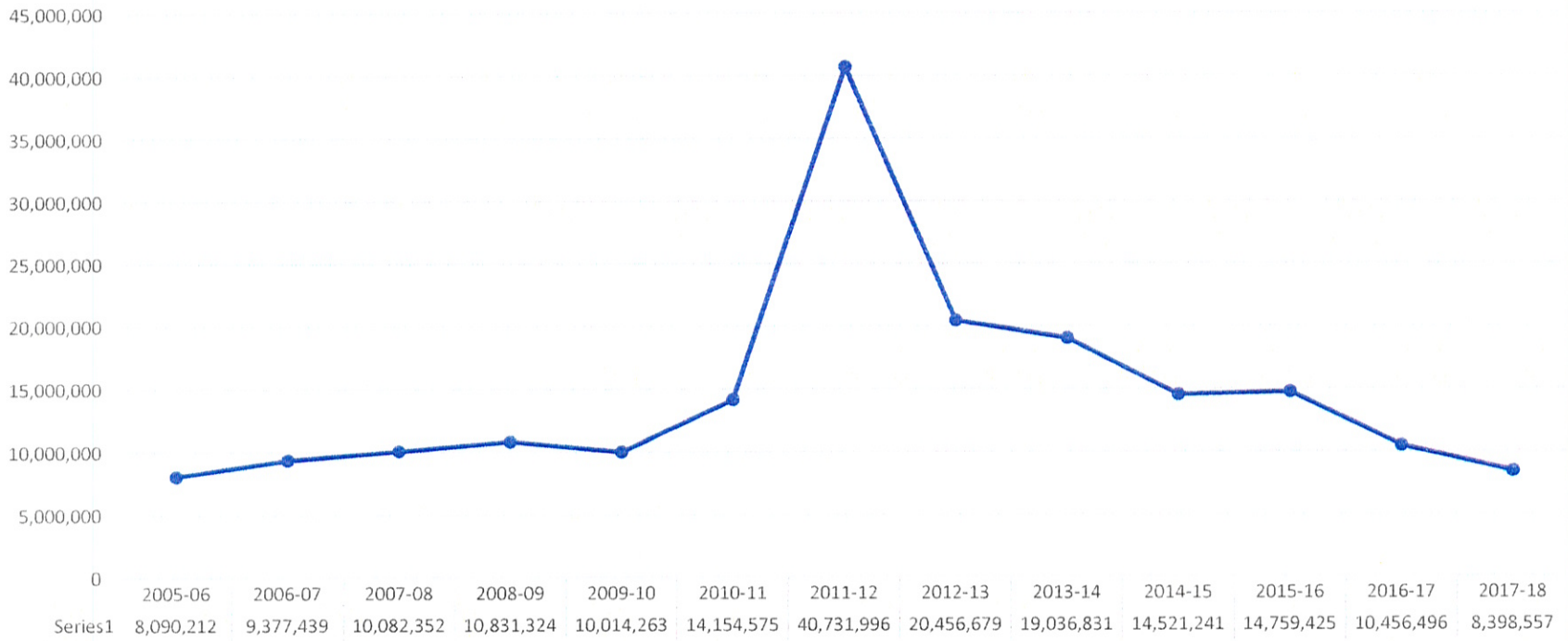
BEGINNING FUND BALANCE



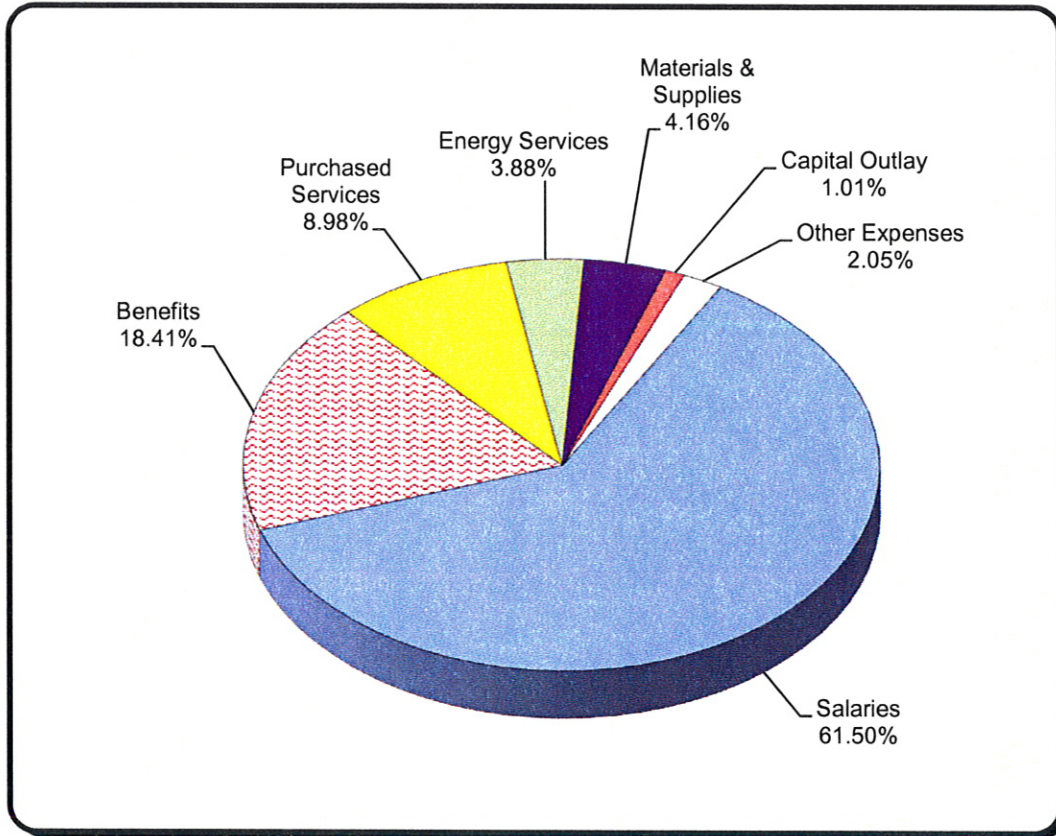
<u>Fund Balance Category</u>	<u>Description</u>	<u>2016-2017</u>	<u>2017-2018</u>
Non-spendable	Reserve for Inventory	\$1,208,455	\$1,399,578
Restricted	Categoricals	7,494,065	9,192,746
Restricted	Other Restricted Carryovers	4,806,958	5,279,750
Assigned	Local Carryovers	24,577,866	25,167,612
Unassigned	Unrestricted	10,456,496	8,398,557
	Total	<u>\$48,543,840</u>	<u>\$49,438,242</u>

General Fund
Unassigned Beginning Fund Balance
2005-06 - 2017-18

- \$ -

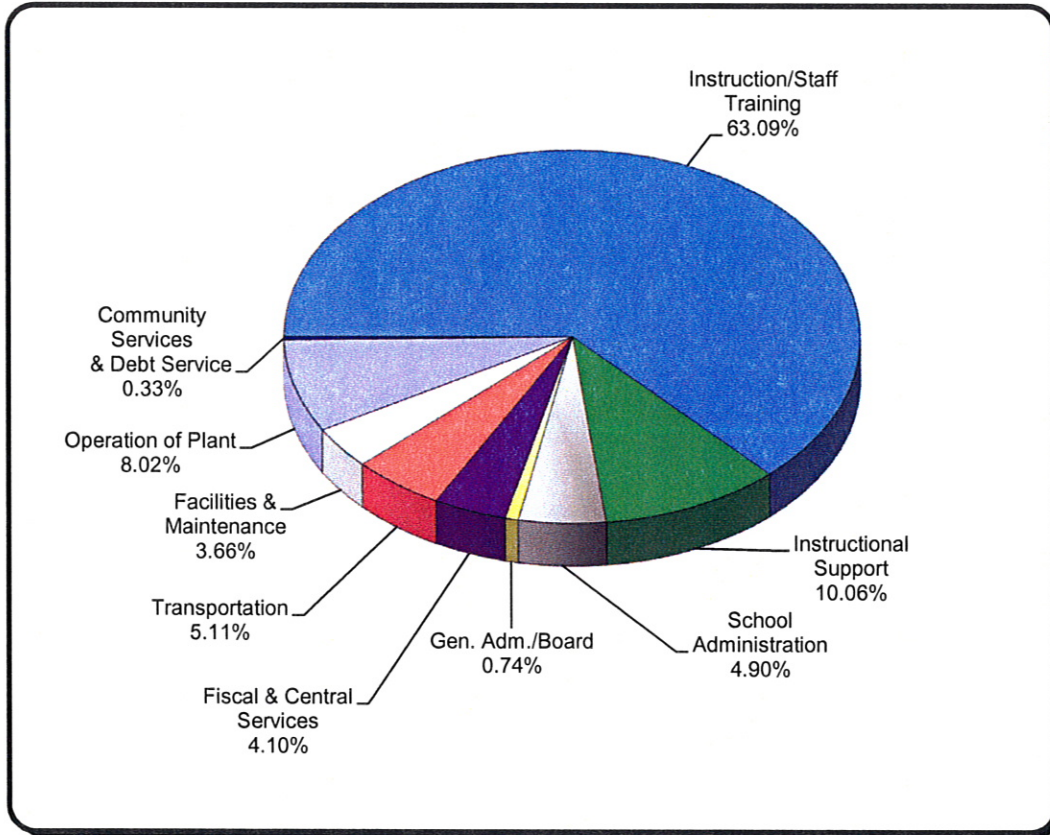


**SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
2017-2018 APPROPRIATIONS BY OBJECT**



Salaries	\$ 193,306,643.22
Benefits	57,859,129.74
Purchased Services	28,237,213.81
Energy Services	12,208,506.00
Materials & Supplies	13,076,131.99
Capital Outlay	3,171,627.14
Other Expenses	6,444,156.93
Total Appropriations	314,303,408.83
Ending Fund Balance	42,836,947.75
Grand Total	\$ 357,140,356.58

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
2017-2018 APPROPRIATIONS BY FUNCTION**



Instruction/Staff Training	\$ 198,292,191.47
Instructional Support	31,631,479.99
School Administration	15,388,319.79
Gen. Adm./Board	2,331,063.00
Fiscal & Central Services	12,884,824.37
Transportation	16,061,471.22
Facilities & Maintenance	11,493,157.27
Operation of Plant	25,191,771.71
Community Services	1,029,130.01
Total Appropriations	<u>314,303,408.83</u>
Transfers & Reserves	<u>42,836,947.75</u>
Grand Total	<u><u>\$ 357,140,356.58</u></u>

SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
CARRYOVERS FROM 2016-2017
JUNE 30, 2017

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		256,835.18						256,835.18
01030	00000	Other Personal Services		12,915.32						12,915.32
01080	00000	Regular Operations--Schools	434,210.04							434,210.04
01100	00000	Travel-Away Departments	20,815.14							20,815.14
02000	00000	Buildings & Grounds Maintenance		38,657.76						38,657.76
02180	00000	Utilities & Communications		2,596.50						2,596.50
02190	00000	Maintenance of Equipment - Departments		17,893.54						17,893.54
02230	00000	E-Rate				382,465.81	10,958.64			393,424.45
02300	00000	Payroll Services - Charter Schools	39,070.04							39,070.04
02330	00000	Outsourced Custodial Services		111,364.77						111,364.77
02360	00000	Federal Stimulus - Indirect Cost	391,263.08							391,263.08
02370	00000	School Energy Incentive Program	109,350.40							109,350.40
04500	00000	Object Reserves	441,590.00							441,590.00
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
05180	00000	Reserve-Transportation Revenue			200,000.00					200,000.00
05190	00000	Reserve-Transportation Fuel			150,000.00					150,000.00
05210	00000	Reserve-Workforce Development				1,974,280.80				1,974,280.80
05250	00000	Reserve-Charter School Terminal Pay			131,193.27					131,193.27
05270	00000	Reserve-Contingencies			2,138,133.43					2,138,133.43
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
06090	00000	Min Self-Insured Losses-Auto & Gen Liab	2,263,582.30							2,263,582.30
06100	00000	Min Self-Insured Losses-Property		12,397.06						12,397.06
06150	00000	Safe Schools-District Cost Portion	26,623.03	812.46						27,435.49
06280	00000	Hurricane Ivan 2004 - Permanent	3,861,559.87							3,861,559.87
06410	00000	Human Resources Imaging	283,522.88	8,111.40						291,634.28
06420	00000	Employee & Vendor Credentialing		36,829.25						36,829.25
06450	00000	Dori Slosberg Driver Education Safety Act				86,656.73				86,656.73
06460	00000	Vendor Fingerprinting - Jessica Lunsford Act	165,082.18							165,082.18
06480	00000	ERP Project	558,860.83	100,385.00						659,245.83
06500	00000	Flood Disaster 2014	2,511,290.19	6,779.98						2,518,070.17
06520	00000	Focus Software	7,447.90	165,283.00						172,730.90
07050	00000	Escambia Virtual Academy		35,487.19						35,487.19
07060	00000	Contracted Virtual School Programs	4,693.77	58,544.71						63,238.48
07080	00000	Instructional Contract		4,298.37						4,298.37
07140	00000	Principal's - School Improvement Allocation	235,258.98							235,258.98
07160	00000	Supplemental Acad Instr--Reg 180 Day Term						69,037.07		69,037.07
07170	00000	Supplemental Acad Instr--Beyond Reg 180 Day Term						499,892.75		499,892.75
07180	00000	SAI Operational Cost - Regular Term						1,141,097.86		1,141,097.86
07200	00000	Constitutional Amendment for Class Size Reduction						851,384.86		851,384.86
07210	00000	SAI-I Care						4,290.25		4,290.25
07230	00000	Reading Allocation							16,974.76	16,974.76
07280	00000	SAI-C&I Special Allocations							3,500.00	3,500.00
08000	00000	Exceptional Student Education		315,631.75						315,631.75
09000	00000	Vocational Education		93.75						93.75
09020	00000	Consumable Supply Fee-Regular				5,823.26				5,823.26
09030	00000	Consumable Supply Fee-Law Enforce Trng				148,655.95	1,805.00			150,460.95

SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
CARRYOVERS FROM 2016-2017
JUNE 30, 2017

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
09040	00000	Vocational Production Shop Flow-Thru				31,271.55				31,271.55
09090	00000	Welding Lab Fee				11,952.57				11,952.57
09100	00000	Technology Fees				23,926.02				23,926.02
09120	00000	TABE Testing Fees				17,990.71				17,990.71
09130	00000	CJBAT Fees				9,113.36				9,113.36
09140	00000	Adult General Ed Fees				42,582.98				42,582.98
09150	00000	Aviation Lab Fees				13,715.03				13,715.03
10000	00000	Workforce Education				401,087.62	94,175.97			495,263.59
10080	00000	Aviation-Power Plant				84,208.19				84,208.19
10100	00000	Industry Certifications-Performance Based				216,129.69				216,129.69
10110	00000	Adult General Ed Perform Fd				11,398.00				11,398.00
11020	00000	Advanced Placement Add-On Allocation				483,003.03				483,003.03
11030	00000	Cape FTE Funds				898,914.62				898,914.62
11040	00000	Computer Assisted Instruction		9,126.73						9,126.73
11230	00000	Guidance Services		16,708.33						16,708.33
11250	00000	Subject Area Specialists		9,298.15						9,298.15
11290	00000	Employee Wellness	88,937.10	3,133.65						92,070.75
11310	00000	Auto External Defibrillator	13,376.58							13,376.58
12020	00000	Diplomas		27.27						27.27
12030	00000	Health		218,519.24						218,519.24
13010	00000	High School Minor Sports - Subsidy	131,111.06							131,111.06
13020	00000	High School Bands - Subsidy	13,412.39	9,055.69						22,468.08
13060	00000	Football Helmet Inspection & Recond		28,902.82						28,902.82
13070	00000	Middle School Instrument Replacement	30,550.00							30,550.00
13080	00000	Middle School Band - School Level	41,605.42							41,605.42
13090	00000	Band Uniforms & Instruments - HS		19,000.01						19,000.01
13100	00000	Middle School Band & Orchestra - District Level	17,671.08							17,671.08
13140	00000	Middle School Orchestra - School Level	2,729.86							2,729.86
13200	00000	High School Apparel	1,997.05							1,997.05
20260	00000	Energy Conservation	201,307.13							201,307.13
20580	00000	Facilities Planning		91,842.33						91,842.33
51000	00000	Medicaid - Administrative Claiming		43,679.25						43,679.25
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	175,897.84							175,897.84
51010	20150	Medicaid - Direct Services	285,056.63							285,056.63
51010	20160	Medicaid - Direct Services	424,227.08							424,227.08
51010	20170	Medicaid - Direct Services	474,593.41							474,593.41
53090	20160	Head Start/Title I Pre-School Program	61,307.40	3,025.48						64,332.88
53090	20170	Head Start/Title I Pre-School Program	105,578.98							105,578.98
60560	00000	Florida Teachers Lead Program						129,760.33		129,760.33
60570	00000	Teacher Recruitment & Retention	44,602.54							44,602.54
60610	20170	FDLRS Asse Ctr Gen Rev				816.80				816.80
60620	20170	SEDNET				135.59				135.59
60650	00000	Instructional Materials-Library						251,146.13		251,146.13
60660	00000	Instructional Materials-Textbooks						1,437,300.84	2,237,949.80	3,675,250.64
60670	00000	Textbook Flexibility Funds							44,567.50	44,567.50
60680	00000	Instructional Materials--Dual Enrollment						406,922.88		406,922.88
60700	00000	Science Lab Materials						131,135.74		131,135.74
60960	00000	Discretionary Lottery Funds-Sch Impr Activity						855,331.25		855,331.25
61600	00000	Safe Schools--School Resource Officers						88,036.32	380,716.00	468,752.32
61620	00000	Safe Schools							86,573.27	86,573.27
61970	00000	Digital Classrooms							187,250.00	187,250.00

SCHOOL DISTRICT OF ESCAMBIA COUNTY
GENERAL OPERATING FUND
CARRYOVERS FROM 2016-2017
JUNE 30, 2017

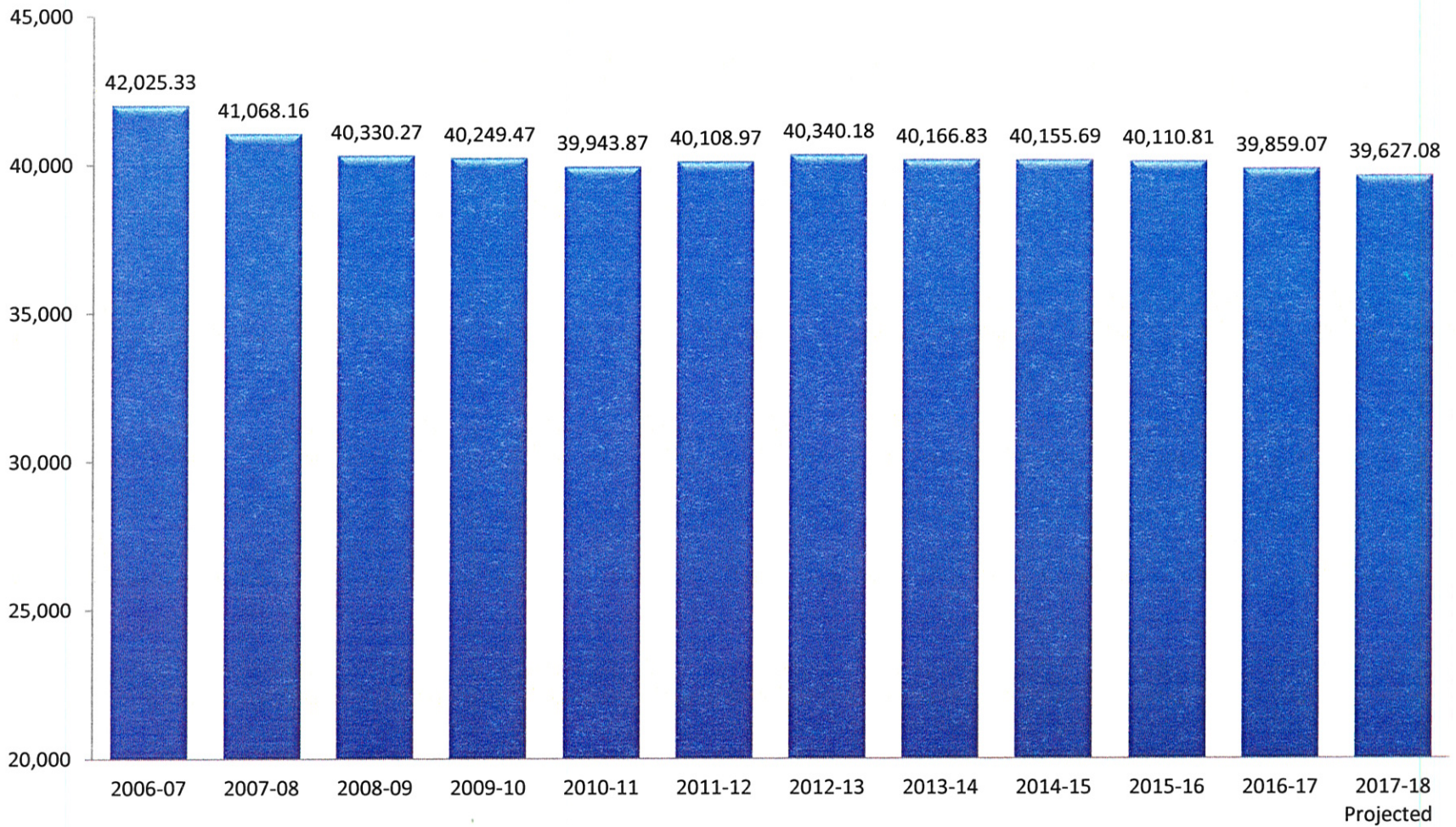
Project	Subproject	Project Name	Local Carryovers Unencumbered	Local Carryovers Encumbered	Contingencies Unencumbered	Other Restricted Unencumbered	Other Restricted Encumbered	Required/ Categorical Carryovers Unencumbered	Required/ Categorical Carryovers Encumbered	Total Carryovers
67300	00000	Class Size Reduction (K-3)						39,052.33		39,052.33
67720	00000	Florida School Recognition Program						113,275.58		113,275.58
68180	20170	FL Student Assist Grant Career Ed				562.08				562.08
69010	00000	Classroom Technology				104,137.25				104,137.25
69050	00000	Positive Behavior Support				6,345.72				6,345.72
72500	00000	Adlt Fees-Cap Imprv,Tech Enhnc Equip Bldg				112,715.61				112,715.61
73680	00000	Scoreboard Maintenance - Coca Cola Contract				8,258.96				8,258.96
73700	00000	Contributions to Special Education				3,704.06				3,704.06
73750	00000	Special Contributions				1,726.22				1,726.22
73830	00000	Physical Education Grants				184.45				184.45
75420	20160	Voluntary Pre-K Education Program						22,717.28	3,025.51	25,742.79
75420	20170	Voluntary Pre-K Education Program						139,399.05		139,399.05
75430	20160	Summer Voluntary Pre-K Education Program						21,577.99		21,577.99
75430	20170	Summer Voluntary Pre-K Education Program						30,830.31		30,830.31
76300	00000	Financial Aid Fees				91,047.39				91,047.39
77700	00000	Child Care (After School) (Dist Oper)	112,023.36							112,023.36
77710	00000	Child Care (After School) (Contracted)	260,494.72							260,494.72
Total Carryovers			14,097,406.01	1,637,235.94	9,432,970.34	5,172,810.05	106,939.61	6,232,188.82	2,960,556.84	39,640,107.61

	Unencumbered	Encumbered	TOTAL	Fund Balance Category
Other Restricted	5,172,810.05	106,939.61	5,279,749.66	Restricted
Categorical	6,232,188.82	2,960,556.84	9,192,745.66	Restricted
Inventory Reserve	1,399,577.99		1,399,577.99	Non-Spendable
	12,804,576.86	3,067,496.45	15,872,073.31	
Local Carryovers	14,097,406.01	1,637,235.94	15,734,641.95	Assigned
Contingencies	9,432,970.34		9,432,970.34	Assigned
Unrestricted Carryovers	8,398,556.71		8,398,556.71	Unassigned
	31,928,933.06	1,637,235.94	33,566,169.00	
Total Fund Balance			49,438,242.31	

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
2017-2018 RESERVES - NON CATEGORICAL
SEPTEMBER 14, 2017**

Project #	Project Name	Amount
05000	Unrestricted Reserve	\$1,500,000.00
05010	Reserve-Inventory	1,399,577.99
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	1,670,422.80
05240	Reserve-McKay Scholarships	2,500,000.00
05250	Reserve-Charter School Terminal Pay	131,193.27
05270	Reserve-Contingency	2,138,133.43
05280	Reserve-Projected Loss of Beach Property Taxes	1,670,898.00
05320	Litigation-Beach Property Taxes	75,000.00
	Total	<u><u>\$15,289,553.49</u></u>

Unweighted FTE 2006-2007 - 2017-2018



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-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2017	County : ESCAMBIA
-------------	-------------------

Name of School District :
ESCAMBIA CO SCHOOL DIST

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

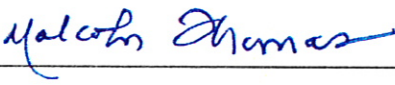
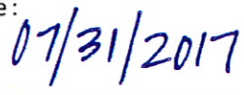
1.	Current year taxable value of real property for operating purposes	\$	15,913,466,533	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,959,517,488	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	27,867,458	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	17,900,851,479	(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.)	\$	237,991,680	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	17,662,859,799	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	17,066,661,790	(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	6/27/2017 9:54 AM		

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>	4.6660	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2100	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	79,633,044	(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	37,717,323	(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	117,350,367	(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	4.5085	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1354	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	4.3830	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
	1.5000	0.7480	0.0000	0.0000	(17)
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>			2.2480	per \$1,000

Name of School District : ESCAMBIA CO SCHOOL DIST		DR-4205 R.5/13 Page 2		
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	78,459,432 (18)	
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	40,241,114 (19)	
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	118,700,546 (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>		-2.78 % (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>		-0.19 % (22)	
Final public budget hearing		Date : 9/14/2017	Time : 5:01PM	
		Place : J.E. Hall Center 30 E. Texar Drive, Room 160 Pensacola, FL		
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 :		Date :	
				
	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
2017-2018 FISCAL YEAR**

Ad Valorem Tax Levies	Mills	Amount ⁽¹⁾
General Fund - Required Local Effort	4.383 ⁽²⁾	\$75,321,055
Discretionary - Operating	0.748	12,854,243
	5.131	\$88,175,298
Capital Outlay	1.500	25,777,226
Total	6.631	\$113,952,524
2017 Certified Tax Roll		\$17,900,851,479

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

⁽²⁾ Includes prior period funding adjustment.

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**DISTRICT MILLAGE LEVIES
2017-2018 FEFP 2ND CALCULATION**

	2016-2017	2017-2018	Change
Required Local Effort	4.666 ⁽³⁾	4.383 ⁽³⁾	(0.283)
Discretionary - Operating	<u>0.748</u>	<u>0.748</u>	<u>0.000</u>
Total	5.414	5.131	(0.283)
Capital Outlay	<u>1.462</u>	<u>1.500</u>	<u>0.038</u>
Grand Total	<u><u>6.876</u></u>	<u><u>6.631</u></u>	<u><u>(0.245)</u></u>
	2016-2017	2017-2018	Change
Certified Tax Roll	\$17,066,661,790 ⁽¹⁾	\$17,900,851,479 ⁽²⁾	\$834,189,689

(1) Final Taxable Value - 2016 DR-422

(2) 2017-2018 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
2016-2017 VS 2017-2018**

Appraised Value	Exempt Value	Non-Exempt Value	2016-2017	2017-2018	Difference
\$ 50,000.00	\$ (25,000.00)	\$ 25,000.00	\$ 171.90	\$ 165.78	\$ (6.12)
70,000.00	(25,000.00)	45,000.00	309.42	298.40	(11.02)
90,000.00	(25,000.00)	65,000.00	446.94	431.02	(15.92)
110,000.00	(25,000.00)	85,000.00	584.46	563.64	(20.82)
130,000.00	(25,000.00)	105,000.00	721.98	696.26	(25.72)
150,000.00	(25,000.00)	125,000.00	859.50	828.88	(30.62)
			Required Local Effort	Discretionary	Total
Note: Mills Levied 2016-2017			4.666 *	2.210	6.876
Mills Levied 2017-2018			<u>4.383 *</u>	<u>2.248</u>	<u>6.631</u>
Difference			<u><u>(0.283)</u></u>	<u><u>0.038</u></u>	<u><u>(0.245)</u></u>
Mills Based on 2017-2018 Certified Tax Roll of \$17,900,851,479					

*Includes prior period funding adjustment.

THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

**MILLAGE LEVIED BY SCHOOL BOARD
1988-1989 TO 2017-2018**

Fiscal Year	Operating				Discretionary Local Capital Improvement	Total Millage
	Required Local Effort (Mandated by State)	Discretionary Operating	Discretionary Supplemental	Discretionary Critical Operating Needs		
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- 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

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
1993-1994 to 2017-2018**

Fiscal Year	Date of Roll	Amount	Percentage Increase
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 ⁽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 ⁽³⁾	2017	17,900,851,479	4.89%

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, 2017 Taxable Value.

ADVERTISEMENTS

NOTICE OF BUDGET HEARING

The Escambia County School Board will soon consider a budget for 2017 – 2018. A public hearing to make a DECISION on the budget AND TAXES will be held on:

July 31, 2017

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 1.500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of 5.131 mills for operating expenses and is proposed solely at the discretion of the School Board.

The Capital Outlay Tax will generate approximately \$25,777,226 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-seven (37) school buses

Lease of driver's education 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

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND 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

All concerned citizens are invited to a public hearing to be held on July 31, 2017, 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
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF ESCAMBIA COUNTY
ARE 4.1% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2017 - 2018

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort	4.3830
Local Capital Improvement (Capital Outlay)	1.5000
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	6.6310

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL ALL FUNDS
Federal sources	3,568,983	50,886,485	0	0	54,455,468
State sources	203,184,925	281,000	246,903	2,356,134	206,068,962
Local sources	92,495,938	3,045,000	0	49,777,226	145,318,164
TOTAL SOURCES	299,249,846	54,212,485	246,903	52,133,360	405,842,594
Other Financing Sources	0	0	0	0	0
Transfers In	8,286,086	0	10,576,441	0	18,862,527
Fund Balances/Reserves/Net Assets	48,153,480	6,602,971	9,790,744	129,628,172	194,175,367
TOTAL REVENUES, TRANSFERS & BALANCES	355,689,412	60,815,456	20,614,088	181,761,532	618,880,488
EXPENDITURES					
Instruction	196,523,182	11,313,149	0	0	207,836,331
Pupil Personnel Services	15,780,836	1,812,370	0	0	17,593,206
Instructional Media Services	4,522,311	250,180	0	0	4,772,491
Instructional and Curriculum Development Services	6,085,899	8,906,304	0	0	14,992,203
Instructional Staff Training Services	2,207,175	3,105,525	0	0	5,312,700
Instruction Related Technology	3,631,056	1,700,391	0	0	5,331,447
School Board	1,475,746	0	0	0	1,475,746
General Administration	825,000	1,364,654	0	0	2,189,654
School Administration	15,383,122	479,769	0	0	15,862,891
Facilities Acquisition and Construction	2,604,179	33,900	0	111,954,915	114,592,994
Fiscal Services	2,531,328	53,460	0	0	2,584,788
Food Services	115,000	21,262,478	0	0	21,377,478
Central Services	6,810,150	82,616	0	0	6,892,766
Pupil Transportation Services	16,902,411	2,832,238	0	0	19,734,649
Operation of Plant	26,302,747	26,350	0	0	26,329,097
Maintenance of Plant	10,745,359	0	0	0	10,745,359
Administrative Technology Services	3,136,857	76,542	0	0	3,213,399
Community Services	554,000	1,046,939	0	0	1,600,939
Debt Services	0	0	10,868,344	0	10,868,344
TOTAL EXPENDITURES	316,136,357	54,346,863	10,868,344	111,954,915	493,306,478
Transfers Out	0	0	0	18,862,527	18,862,527
Fund Balances/Reserves/Net Assets	39,553,055	6,468,593	9,745,744	50,944,091	106,711,483
TOTAL APPROPRIATED EXPENDITURES	355,689,412	60,815,456	20,614,088	181,761,532	618,880,488
TRANSFERS, RESERVES & BALANCES	355,689,412	60,815,456	20,614,088	181,761,532	618,880,488

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 2018-01

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2017-2018.

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, 2017 to June 30, 2018; and

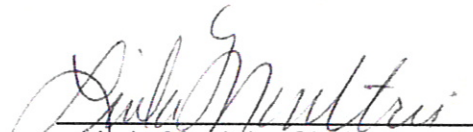
WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Escambia County School Board adopted the tentative millage rates for fiscal year 2017-2018 in the amounts of:

	<u>Tentative Millage Levy</u>	<u>Proposed Amount To Be Raised</u>
Required Local Effort	4.383	75,321,055
Discretionary – Operating	0.748	12,854,243
Capital Outlay	1.500	25,777,226

The total millage rate to be levied is less than the roll-back rate by 0.19 percent.

NOW THEREFORE, BE IT RESOLVED;

That the Escambia County School Board, adopted each tentative millage rate for the fiscal year July 1, 2017 to June 30, 2018 on July 31, 2017 by separate vote prior to adopting the tentative budget.


Linda Moultrie, Chair

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JUL 31 2017

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Resolution Number 2018-02

A RESOLUTION OF THE ESCAMBIA COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2017-2018.

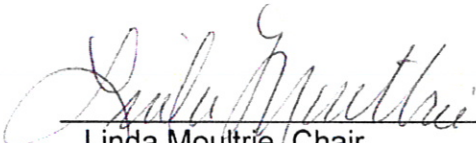
WHEREAS, the School Board of Escambia County, Florida, did pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1, 2017 to June 30, 2018; and

WHEREAS, the Escambia County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2017-2018.

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 \$672,943,274.03 for fiscal year 2017-2018.

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, 2017 to June 30, 2018.


Linda Moultrie, Chair

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

JUL 31 2017

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, 2017, AND ENDING JUNE 30, 2018.

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>17,900,851,479</u>	Required Local Effort	\$ <u>75,149,207</u>	<u>4.3730</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>171,848</u>	<u>0.0100</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>75,321,055</u>	<u>4.3830</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>17,900,851,479</u>	Discretionary Operating	\$ <u>12,854,243</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>17,900,851,479</u>	Local Capital Improvement	\$ <u>25,777,226</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills <small>s. 1011.71(3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	<u> </u> mills <small>s. 1010.40, F.S.</small>
	_____	\$ _____	<u> </u> mills <small>s. 1011.74, F.S.</small>
	_____	\$ _____	<u> </u> 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 .19 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 14, 2017.

Malcolm Thomas
Signature of District School Superintendent

09/14/2017
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 14 2017

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY

Resolution Number 2018-04

A RESOLUTION OF ESCAMBIA COUNTY SCHOOL ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2017-2018

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, 2017 to June 30, 2018; and

WHEREAS, the Escambia County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2017-2018.

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 \$674,602,305.93 for fiscal year 2017-2018.

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, 2017 to June 30, 2018.

September 14, 2017
Date Adopted


Gerald W. Boone, Chair

APPROVED
ESCAMBIA COUNTY SCHOOL BOARD

SEP 14 2017

MALCOLM THOMAS, SUPERINTENDENT
VERIFIED BY RECORDING SECRETARY