District Budget
Santa Rosa County School Board

Fiscal Year July 1, 2013 – June 30, 2014

PROPOSED/TENTATIVE BUDGET

Presented July 23, 2013

Santa Rosa County School District
Proposed/Tentative Budget FY 2013-2014
Budget Information

- This is a "Proposed/Tentative" budget and will change a great deal during the year. The proposed/tentative budget is approved for advertising on July 23, 2013. The "first" public hearing on the budget is August 1, 2013. The "final" public hearing is on September 12, 2013. The date process is set up for agencies that have an October 1 - September 30 fiscal year. The timeframes for the budget are set by Florida Statute. The school board fiscal year is July 1 - June 30 so we are well into our year before the budget process is complete.

- In Fiscal Year 2013/2014 the State raised the percent the District is required to contribute to the Florida Retirement System on behalf of each eligible District employee. The percent can vary each year and is determined by the State not the District. This increased percent is an additional cost of approximately $ 2,500,000 to the District.

Santa Rosa County School District
Proposed/Tentative Budget FY 2013-2014
Budget Information

- The projected Unweighted FTE for 2013/2014 is 25,098. This is a decrease of 228 students for the 2013-2014 school year.
- The Board contributed approximately $11,300,000 for employees insurance for fiscal year 2012/2013.
- In 2012/2013 we budgeted sales tax revenue of $6,000,000 and actually collected $6,342,788. Sales tax collections increased for the year.

Santa Rosa County School District
Proposed/Tentative Budget FY 2013-2014
Fund Balance Categories

There are now five categories of fund balance:

1. Non-spendable -Portion of fund balance that cannot be spent because of the form. (Inventories)
2. Restricted -Portion of fund balance that reflects resources that are subject to externally enforceable legal restrictions. (State categoricals and projects)
3. Committed -Portion of fund balance that represents resources that have been earmarked or whose use is constrained by limitations that the governing body has imposed upon it. (School based budgets and Board projects)
4. Assigned -Portion of fund balance that are constrained by the governments intent to be used for specific purposes, but are not restricted or committed. (District office budgets)
5. Unassigned -Portion of fund balance that is available for the Board to use as needed.

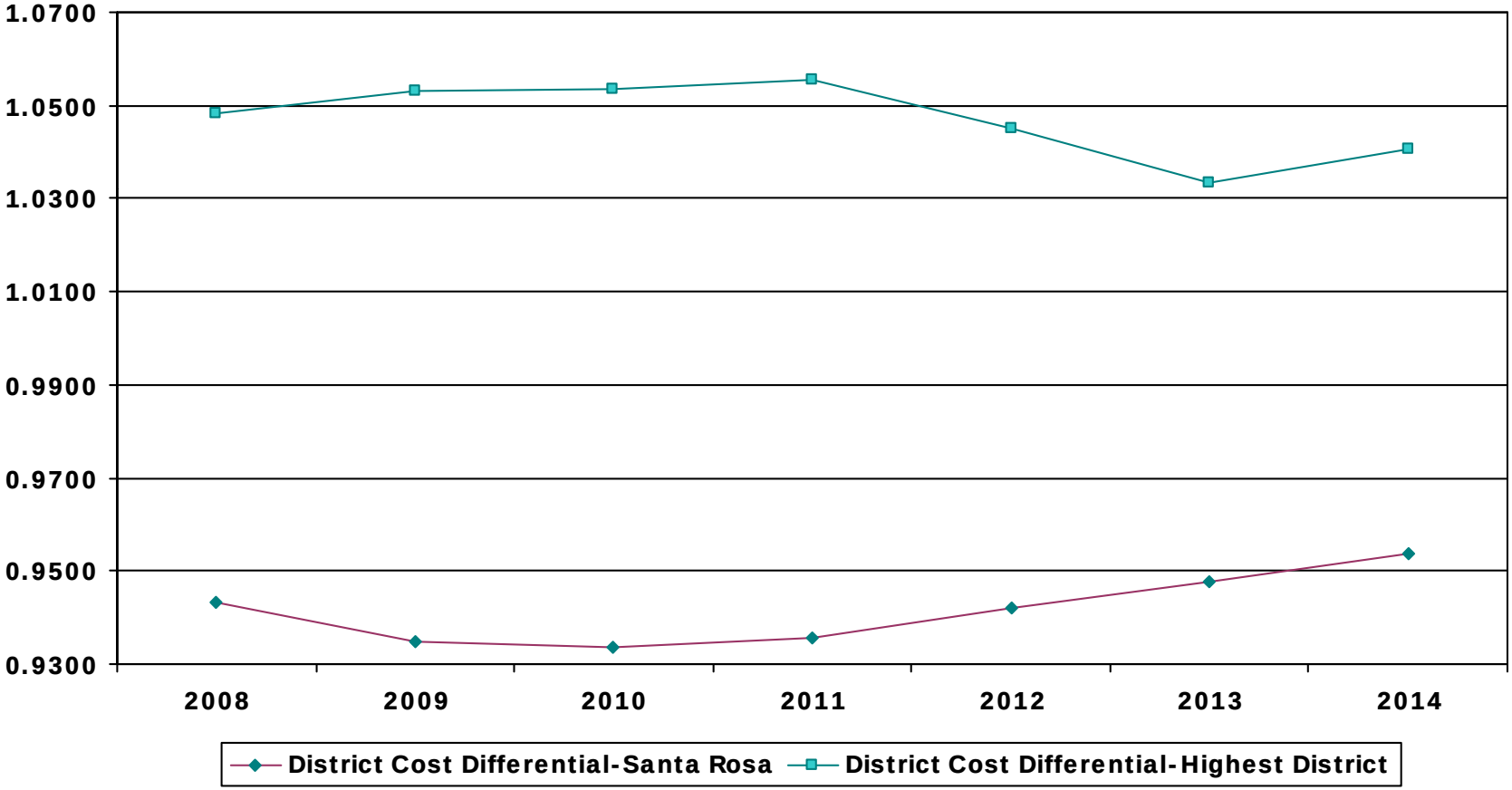
Santa Rosa County School District
Proposed/Tentative Budget FY 2013-2014
Truth in Millage Compliance (TRIM)

- TRIM Compliance
  - July 1: Property Appraiser delivers the Certification of Taxable Value. This becomes day 1 for TRIM Compliance
  - July 18: Deadline for DOE (Department of Education) to provide 2nd FEFP Calculation. This calculation always provides the millage certification needed to complete the Proposed/Tentative Budget. The Proposed/Tentative Budget cannot be completed until this updated calculation is received which causes a tight timeframe. And there have been times that it has not been received until that date.

Santa Rosa County School District Proposed/Tentative Budget FY 2013-2014 Truth in Millage Compliance (TRIM) (Con't)

- July 24: Proposed/Tentative budget must be presented to Board for approval to advertise no later than this date.
- August 4: First Public Hearing must be held no later than this date.
- September 18: Final Public Hearing must be held no later than this date.

Santa Rosa School District
Proposed/Tentative Budget 2013-2014
District Cost Differential (Cost of Living factor)



Santa Rosa County School District
Comparison of Santa Rosa's funding per student to other school districts for 2013-2014

	2013-2014 State & Local Funds per UFTE	2013-2014 Diff. from Santa Rosa per UFTE	2013-2014 Santa Rosa UFTE 25,097.86 times Diff./UFTE
Santa Rosa	$ 6,539.37	$ -	$ -
Escambia	$ 6,590.39	$ 51.02	$ 1,280,492.82
Okaloosa	$ 6,800.03	$ 260.66	$ 6,542,008.19
Walton	$ 7,111.46	$ 572.09	$ 14,358,234.73
Bay	$ 6,701.65	$ 162.28	$ 4,072,880.72
Monroe	$ 8,302.59	$ 1,763.22	$ 44,253,048.71
Franklin	$ 7,581.70	$ 1,042.33	$ 26,160,252.41
Collier	$ 7,572.15	$ 1,032.78	$ 25,920,567.85
Suwannee	$ 6,392.62	$ (146.75)	$ (3,683,110.96)
State Total	$ 6,778.86	$ 239.49	$ 6,010,686.49
% Difference from Highest per UFTE to lowest			30%
% Difference from 2nd Highest per UFTE to lowest			19%
% Difference from Okaloosa per UFTE to Santa Rosa			4%
% Difference from Walton per UFTE to Santa Rosa			9%
% Difference from Escambia per UFTE to Santa Rosa			1%
% Difference from Bay per UFTE to Santa Rosa			2%

Santa Rosa ranked 66th out of 67 school districts in funding per student for FY 2012-2013 4th calc. and 2013-2014 2nd calc. The 2013/2014 funding per student increased by $431 which is a 7.06% increase .

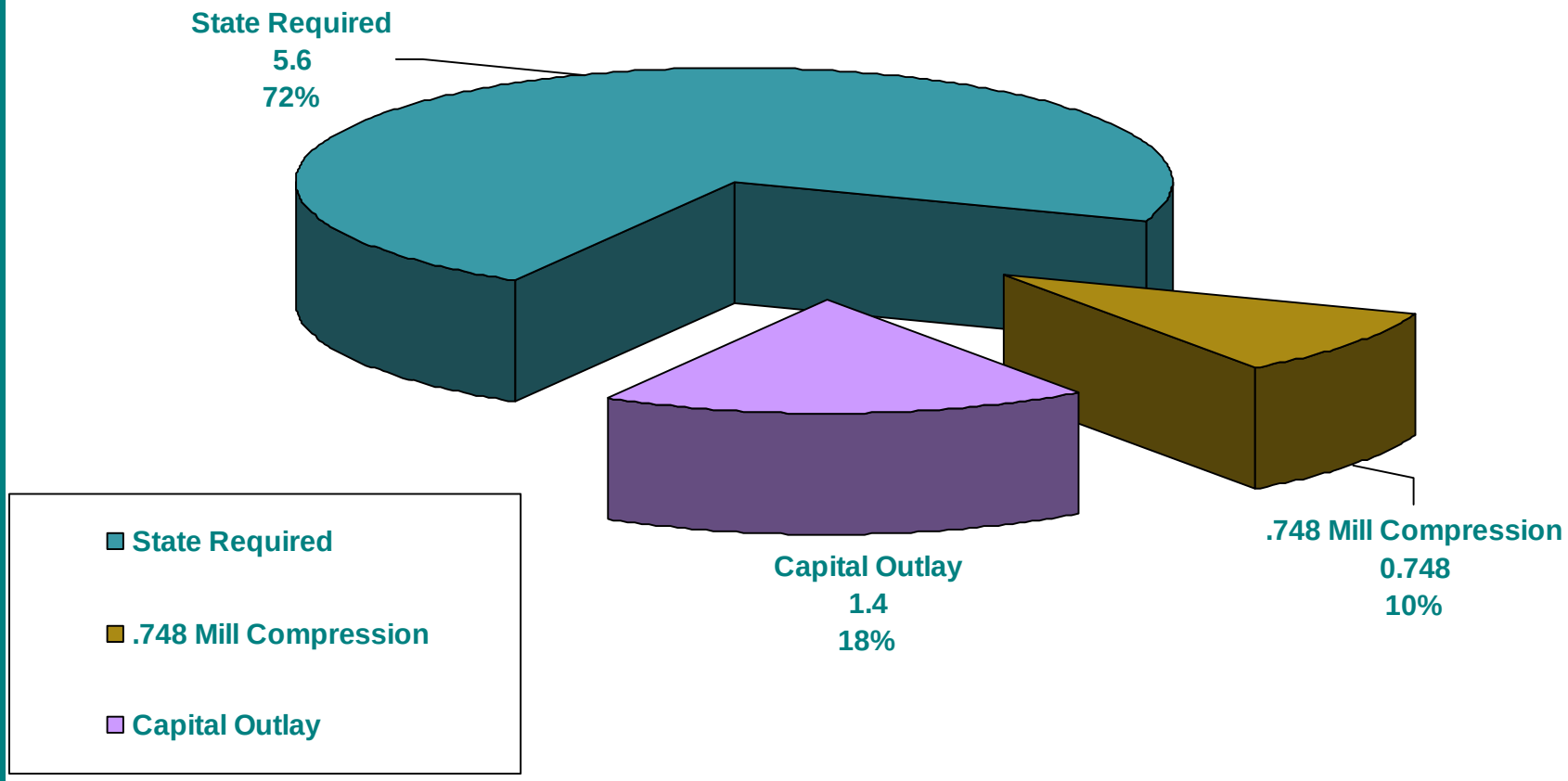
Santa Rosa County School District
Proposed/Tentative Budget 2013-2014
Proposed Property Tax Effect

Type of Tax Millage	Tax Millage 2012-2013	Tax Millage 2013-2014	DIFFERENCE	% CHANGE
Required Local Effort	5.520	5.600	0.080	1.45%
Board Option	0.748	0.748	0.000	0.00%
Total Operating	6.268	6.348	0.080	1.28%
Capital Outlay	1.400	1.400	0.000	0.00%
Total Millage	7.668	7.748	0.080	1.04%
Total Required by the State	5.520	5.600	0.080	1.45%
Total Board Option	2.148	2.148	0.000	0.00%
Actual Tax Roll Amount	8,145,102,948	8,265,329,134	120,226,186	1.48%
Value of 1/10 Mill	$ 781,930	$ 793,472	$ 11,542	1.48%

1 mill equals $1 of taxes for every $1,000 of property value that is taxed. The tax millage rate for 2013/2014 increased by 1.04%. The State required amount increased by 1.45%. The tax roll increased by 1.48%.

Santa Rosa County School District
Proposed/Tentative Budget FY 2013-2014

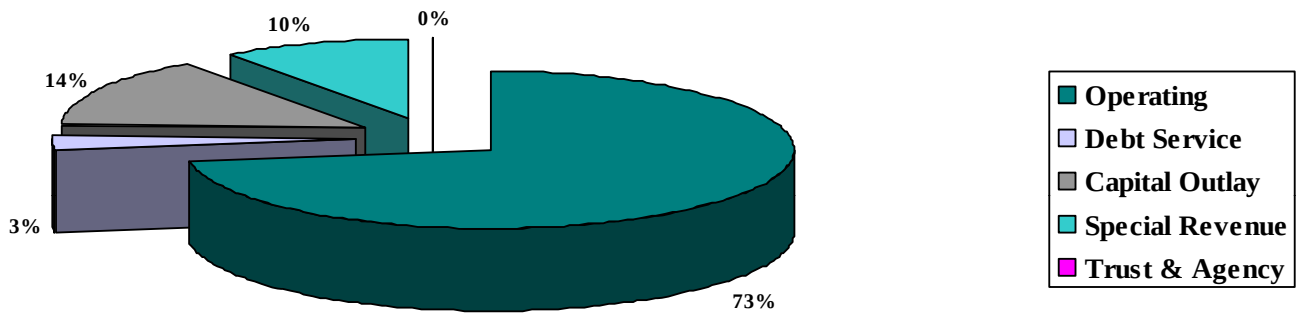
Millage Rate Breakdown--2013-2014



Santa Rosa County School District
Proposed Tax Changes
Proposed/Tentative Budget FY 2013-2014

Tax Amounts for varied home values (Assuming $ 25,000 Homestead Exemption and no increase in value)						
		Rounding may vary amounts slightly				
	2012-2013	2013-2014	INC(DEC)	INC(DEC)	INC(DEC)	
	LAST YEAR	THIS YEAR	REQ.BY STATE	LOCAL	TOTAL PER YR	% Inc(Dec)
$ 50,000 HOUSE	$ 191.70	$193.70	$ 2.00	$ -	$ 2.00	1.04%
$ 75,000 HOUSE	$ 383.40	$ 387.40	$ 4.00	$ -	$ 4.00	1.04%
$ 100,000 HOUSE	$ 575.10	$ 581.10	$ 6.00	$ -	$ 6.00	1.04%
$ 150,000 HOUSE	$ 958.50	$ 968.50	$ 10.00	$ -	$ 10.00	1.04%
$ 200,000 HOUSE	$ 1,341.90	$ 1,355.90	$ 14.00	$ -	$ 14.00	1.04%

Santa Rosa County School District
Total Available Budget by Fund Type
Proposed/Tentative Budget 2013-2014



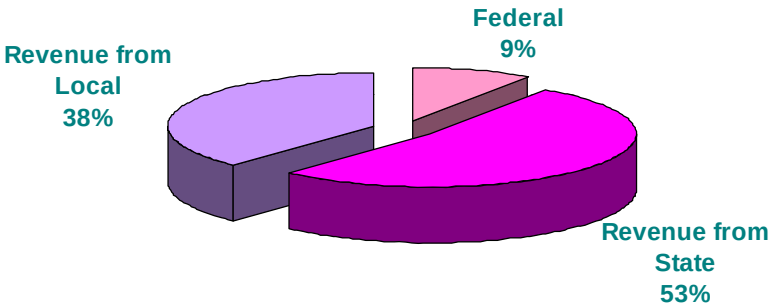
Total Available

		2012-2013		2013-2014		Inc/(Dec)	% Change
Operating	$	185,820,126	$	190,239,128	$	4,419,002	2.38%
Debt Service	$	7,052,373	$	7,004,360	$	(48,013)	-0.68%
Capital Outlay	$	38,917,603	$	37,695,985	$	(1,221,618)	-3.14%
Special Revenue	$	32,447,648	$	26,170,727	$	(6,276,921)	-19.34%
Trust & Agency	$	514,121	$	274,177	$	(239,944)	-46.67%
Total Budget-All Parts	$	264,751,871	$	261,384,377	$	(3,367,494)	-1.27%

Total Available represents the fund balance carried forward from the year before plus the new year revenue. It shows the total available for use. This measure is used in comparing budget year to budget year.

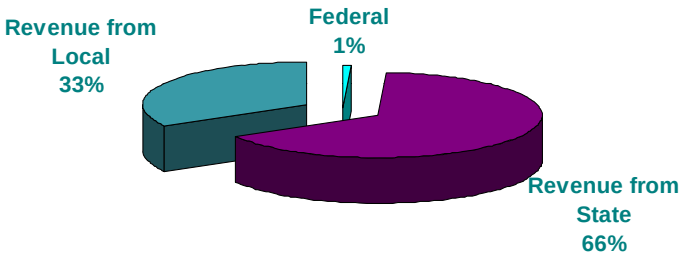
Santa Rosa County School District
Budgeted Revenue
Proposed/Tentative Budget 2013-2014

Revenue by Type-Total Budget



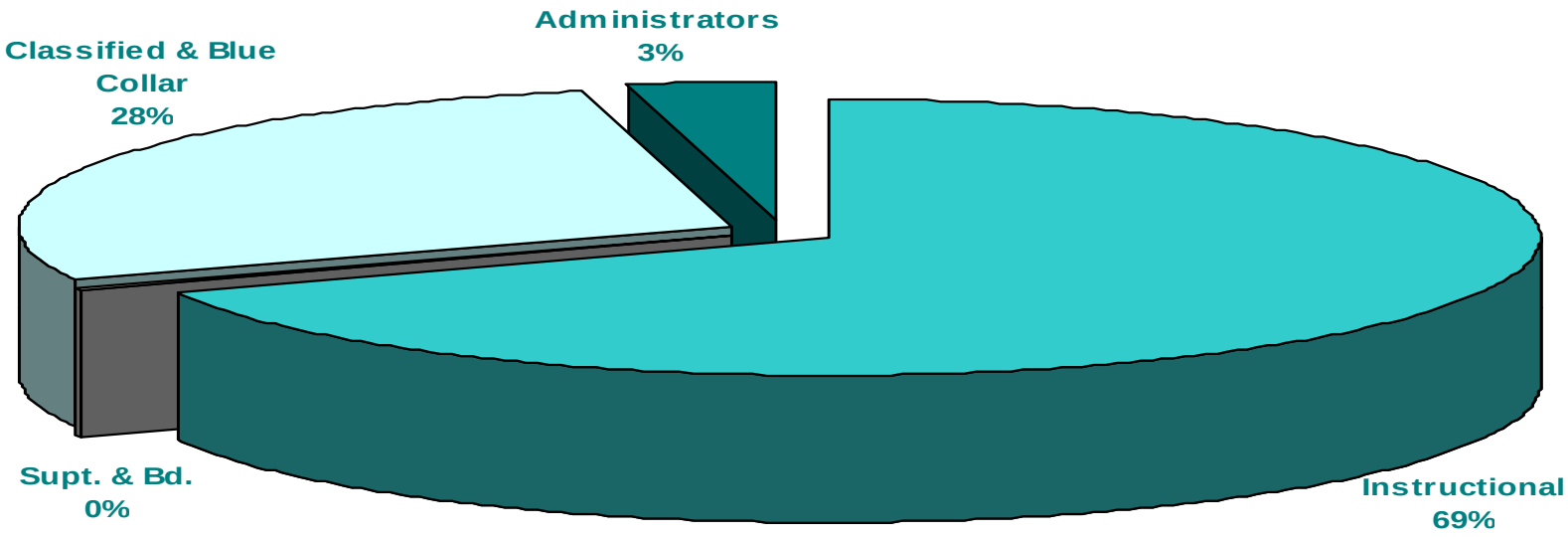
	FY 2013-2014
Federal	$20,756,337
Revenue from State	$116,775,395
Revenue from Local	$84,769,613
Total	$222,301,345

Revenue by Type-Operating Only



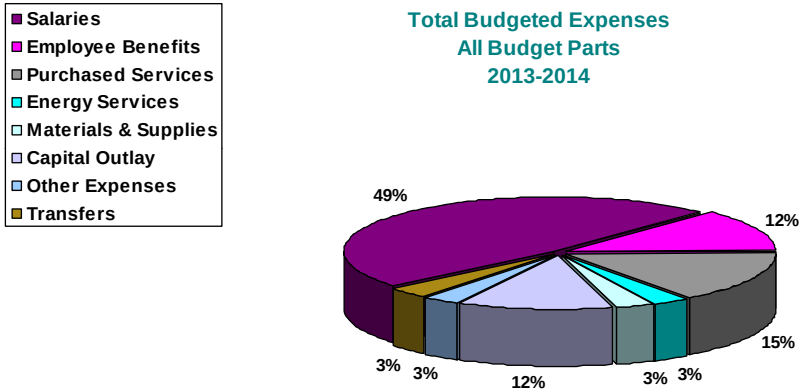
		FY 2013-2014
Federal	$	1,302,855
Revenue from State	$	115,466,338
Revenue from Local	$	58,233,110
Total	$	175,002,303

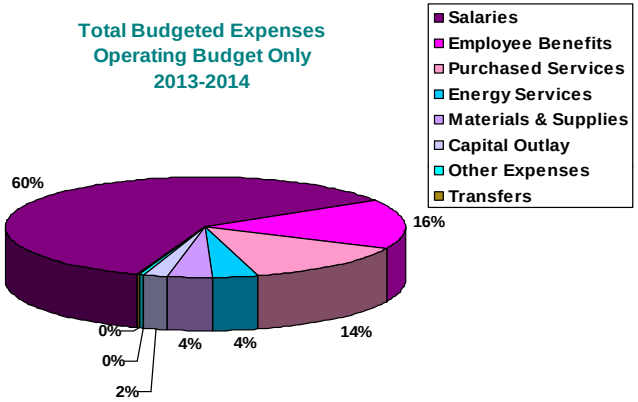
Santa Rosa County School District
Numbers of Employees Budgeted 2013-2014
Includes all Budget Parts



Full Time Equivalent	2012-2013	2013-2014	Increase
	Planned	Planned	(Decrease)
Instructional	1,794	1,817	23
Supt. & Board	6	6	0
Classified & Blue Collar	747	748	1
Administrators	88	88	0

Santa Rosa County School District
Budgeted Expenditures
FY 2013-2014
Total All Budgets & Operating Budget Only

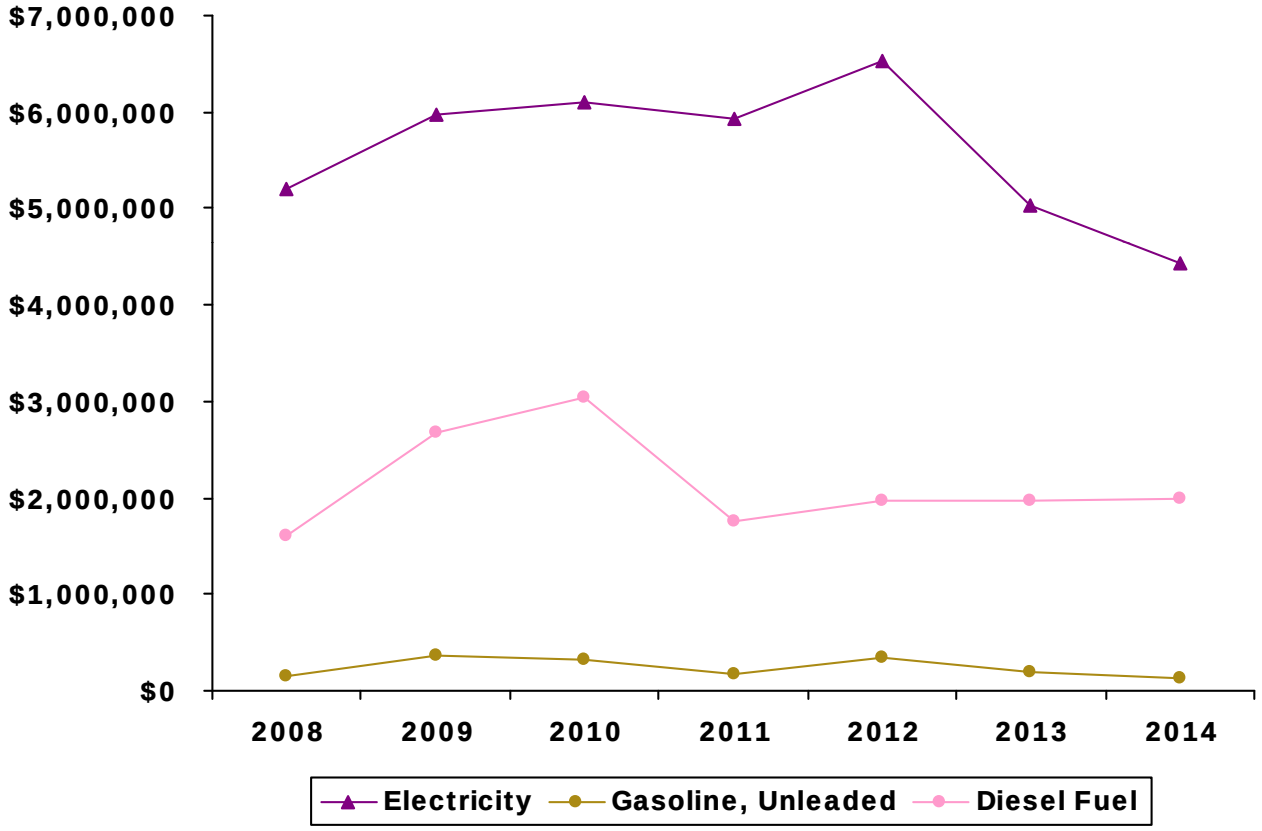




	Budget 2013-2014
Salaries	$120,383,860
Employee Benefits	$ 30,542,788
Other	$ 97,486,802
Total All Budgets	$248,413,450

	Budget 2013-2014
Salaries	$111,128,254
Employee Benefits	$ 28,946,325
Other	$ 43,381,975
Total Operating Budget	$183,456,554

Santa Rosa County School District Proposed/Tentative Budget 2013-2014 Budgeted Energy History and Utility Budget



Santa Rosa County School District
Proposed/Tentative Budget 2013-2014
Examples of Categorical and Committed Projects with Carry-forward Balances from 2012-2013

Safe Schools	$ 138,265.00
Extended School Year	$ 115,894.00
Textbooks	$ 970,259.00
School Improvement	$ 53,862.00
Reading Allocation	$ 267,546.00
School Recognition	$ 65,209.00
School Based Budgets	$ 1,040,392.00
Career Academies	$ 174,322.00
Advanced Placement	$ 265,139.00
Driver Ed Safety Act	$ 370,201.00
Library Media	$ 30,243.00
Voluntary Pre-K	$ 86,429.00
Total	$ 3,577,761.00

These are a few of the projects that have a substantial carry-forward balance from 2012-2013. The balances must be re-appropriated for 2013-2014 because the funds are obligated for specific purposes.

Santa Rosa County School District
Revenue Comparison Fiscal Year 2012-13 4th FEFP Calc Compared to 2nd FEFP Calc for FY 2013-14

	4th FEFP Calc 2012-13	2nd FEFP Calc 2013-14	Difference
Safe Schools	$ 369,883	$ 388,593	$ 18,710
SAI (Supplemental Academic Instruction)	$ 7,680,238	$ 7,646,439	$ (33,799)
Reading Allocation	$ 1,183,915	$ 1,185,685	$ 1,770
ESE Guaranteed Allocation	$ 8,228,574	$ 8,229,213	$ 639
DJJ Supplemental Allocation	$ 21,755	$ 26,084	$ 4,329
Discretionary Lottery	$ -	$ -	$ -
School Recognition	$ 1,422,252	$ 1,422,252	$ -
Instructional Materials	$ 2,029,049	$ 2,133,623	$ 104,574
Student Transportation	$ 5,327,256	$ 5,315,841	$ (11,415)
Teachers Lead Program	$ 306,123	$ 428,027	$ 121,904
Class Size Reduction	$ 26,394,287	$ 26,272,915	$ (121,372)
Virtual Education	$ 278,238	$ 278,376	$ 138
Teacher Salary Increase Allocation	$ -	$ 4,234,224	$ 4,234,224
Total Earmarked State Dollars	$ 53,241,570	$ 57,561,272	$ 4,319,702

Santa Rosa County School District
Revenue Comparison Fiscal Year 2012-13 4th FEFP Calc Compared to 2nd FEFP Calc for FY 2013-14
(Con't)

	4th FEFP Calc 2012-13	2nd FEFP Calc 2013-14	Difference
Base Funding (Includes Required Local Effort)	$ 92,505,194	$ 96,989,155	$ 4,483,961
Disc. Tax .748 Mills(Compression from State)	$ 3,536,214	$ 3,731,550	$ 195,336
Discretionary taxes (Local)	$ 5,857,106	$ 5,935,168	$ 78,062
less proration adjustment per DOE	$ (452,857)	$ -	$ 452,857
Declining Enrollment	$ -	$ 101,794	$ 101,794
Total Non-Earmarked Dollars	$ 101,445,657	$ 106,757,667	$ * 5,312,010
Total Funds Allocated	$ 154,687,227	$ 164,318,939	$ 9,631,712
Total Local Funds (Required Local & Discretionary)	$ 48,955,384	$ 49,957,542	$ 1,002,158
Total State Funds	$ 105,731,843	$ 114,361,397	$ 8,629,554

*Some of the increased costs that non-earmarked dollars must cover in 2013/2014 are: Florida Retirement System rate increase **$ 2,500,000**, Pensacola State College dual enrollment tuition increase **$ 900,000**, additional instructional staff **$ 700,000** and instructional software **$ 350,000**.

Santa Rosa County School District
Analysis of General Fund Balance
Proposed/Tentative Budget 2013-2014
Calculation of Recommended Fund Balance

	Total Fund Balance	Revenue	Calculated 5%	Calculated at 7%	Total Fund Balance
	Actual/Projected		of Revenue	of Revenue	Actual/Projected
			(Min. GFOA)	(Min per Sch.Bd)	as % of Revenue
2010-2011	$ 27,525,574	$160,239,261	$ 8,011,963	$ 11,216,748	17.18%
2011-2012	$ 19,343,601	$157,138,190	$ 7,856,910	$ 10,999,673	12.31%
2012-2013 Prelim	$ 15,236,825	$167,017,860	$ 8,350,893	$ 11,691,250	9.12%
2013-2014 Budget	$ 6,782,574	$ 175,002,303	$ 8,750,115	$ 12,250,161	3.88%

As per Government Finance Officers Association Percentage Recommendation (Min. 5%, and the School Board adopted Strategic Plan Minimum 7%). Total Fund Balance includes the restricted, non-spendable, committed, assigned, and unassigned balances.

Santa Rosa County School District

Fiscal Year 2013 - 2014

Proposed/Tentative Budget Summary

SANTA ROSA COUNTY SCHOOL DISTRICT

PROPOSED/TENTATIVE BUDGET SUMMARY

FISCAL YEAR 2013 - 2014
BOARD MEETING: JULY 23, 2013

FUND #	FUND NAME	UNASSIGNED FUND BAL. 6/30/2013	RESTRICTED FUND BAL. 6/30/2013	ASSIGNED AND COMMITTED FUND BAL. 6/30/2013	NON-SPENDABLE FUND BAL. 6/30/2013	BALANCE FORWARD 6/30/2013	DIST. SUMMARY 2013-14 EST. REVENUE	DIST. SUMMARY 2013-14 APPROPRIATIONS	ESTIMATED FUND BAL. 06/30/14
100	GENERAL OPERATING	$ 9,998,030.54	$ 1,807,439.69	$ 3,298,959.29	$ 132,395.63	$ 15,236,825.15	$ 175,002,303.04	$ 183,456,553.77	$ 6,782,574.42
TOTAL PART 1-OPERATING		$ 9,998,030.54	$ 1,807,439.69	$ 3,298,959.29	$ 132,395.63	$ 15,236,825.15	$ 175,002,303.04	$ 183,456,553.77	$ 6,782,574.42
210	SBE & COBI BONDS	$ -	$ 135,389.72	$ 500.00	$ -	$ 135,889.72	$ 850,000.00	$ 856,295.00	$ 129,594.72
220	SPECIAL ACT BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
221	RACETRACK ISSUE - DEBT SERVICE	$ -	$ 803,719.41	$ 124.56	$ -	$ 803,843.97	$ 223,250.00	$ 196,460.00	$ 830,633.97
290	OTHER DEBT SERVICE(C.O.P.)	$ -	$ 357,184.00	$ 984,192.12	$ -	$ 1,341,376.12	$ 3,650,000.00	$ 3,650,000.00	$ 1,341,376.12
TOTAL PART 2-DEBT SERVICE		$ -	$ 1,296,293.13	$ 984,816.68	$ -	$ 2,281,109.81	$ 4,723,250.00	$ 4,702,755.00	$ 2,301,604.81
310	COBI 2010-A BOND PROCEEDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	RACETRACK BOND ISSUE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	PUBLIC ED. CAPITAL OUTLAY - 09-10	$ -	$ 50,000.00	$ -	$ -	$ 50,000.00	$ -	$ 50,000.00	$ -
341	PUBLIC ED. CAPITAL OUTLAY - 10-11	$ -	$ 134,596.53	$ (134,381.44)	$ -	$ 215.09	$ -	$ -	$ 215.09
360	CAPITAL OUTLAY & DEBT SERVICE	$ -	$ 56,280.57	$ 43,226.00	$ -	$ 99,506.57	$ 125,000.00	$ 221,642.07	$ 2,864.50
370	LOCAL CAPITAL OUTLAY TAX-09-10	$ -	$ 58,489.73	$ -	$ -	$ 58,489.73	$ -	$ 58,489.50	$ 0.23
371	LOCAL CAPITAL OUTLAY TAX-10-11	$ -	$ 180,757.13	$ 401,015.70	$ -	$ 581,772.83	$ -	$ 581,080.22	$ 692.61
372	LOCAL CAPITAL OUTLAY TAX-11-12	$ -	$ 86,374.46	$ 676,458.69	$ -	$ 762,833.15	$ -	$ 645,804.94	$ 117,028.21
373	LOCAL CAPITAL OUTLAY TAX-12-13	$ -	$ 2,063,911.40	$ 1,240,528.17	$ -	$ 3,304,439.57	$ -	$ 3,219,197.17	$ 85,242.40
374	LOCAL CAPITAL OUTLAY TAX-13-14	$ -	$ -	$ -	$ -	$ -	$ 11,108,602.00	$ 10,989,063.00	$ 119,539.00
379	LOCAL CAPITAL OUTLAY TAX-08-09	$ -	$ 298.51		$ -	$ 298.51	$ -	$ 298.51	$ -
390	LOCAL CAPITAL IMPROVE.FUND	$ -	$ 708,969.99	$ 53,463.74	$ -	$ 790,031.54	$ 400,000.00	$ 163,290.11	$ 1,026,741.43
392	1/2 CENT SALES TAX	$ -	$ 6,298,135.88	$ 5,662,099.07	$ -	$ 11,960,234.95	$ 6,300,000.00	$ 16,605,121.17	$ 1,655,113.78
396	CAPITAL OUTLAY - GENERAL REVENUE	$ -	$ 6,812.80	$ -	$ -	$ 6,812.80	$ -	$ -	$ 6,812.80
397	CLASS SIZE REDUCTION FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
398	CERTIFICATES OF PARTICIPATION - 2009	$ -	$ 2,142,025.03	$ (4,276.70)	$ -	$ 2,137,748.33	$ 10,000.00	$ 2,011,971.91	$ 135,776.42
TOTAL PART 3-CAPITAL OUTLAY		$ -	$ 11,786,652.03	$ 7,938,133.23	$ -	$ 19,752,383.07	$ 17,943,602.00	$ 34,545,958.60	$ 3,150,026.47
400	OTHER SPECIAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ 11,055,022.16	$ 11,055,022.16	$ -
410	FOOD SERVICE	$ -	$ -	$ 1,572,809.56	$ 115,727.41	$ 1,688,536.97	$ 10,845,057.00	$ 11,815,936.95	$ 717,657.02
434	RACE TO THE TOP	$ -	$ -	$ -	$ -	$ -	$ 37,246.35	$ 37,246.35	$ -
499	FEDERAL DIRECT	$ -	$ -	$ -	$ -	$ -	$ 2,544,864.11	$ 2,544,864.11	$ -
TOTAL PART 4-SPECIAL REVENUE		$ -	$ -	$ 1,572,809.56	$ 115,727.41	$ 1,688,536.97	$ 24,482,189.62	$ 25,453,069.57	$ 717,657.02
810	SCHOOL INTERNAL FUNDS	$ -	$ -	$ -	$ -	$ -	$ 40,000.00	$ 40,000.00	$ -
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	$ -	$ -	$ 124,177.17	$ -	$ 124,177.17	$ 110,000.00	$ 215,113.53	$ 19,063.64
TOTAL PART 8-TRUST & AGENCY FUNDS		$ -	$ -	$ 124,177.17	$ -	$ 124,177.17	$ 150,000.00	$ 255,113.53	$ 19,063.64
TOTAL ALL PARTS		$ 9,998,030.54	$ 14,890,384.85	$ 13,918,895.93	$ 248,123.04	$ 39,083,032.17	$ 222,301,344.66	$ 248,413,450.47	$ 12,970,926.36

** % of Estimated Fund Balance to Estimated Revenue: 3.88%

Santa Rosa County School District

Fiscal Year 2013 - 2014

Capital Outlay
Project Priority List

Capital Outlay Projects
Fiscal Year 2013 - 2014
Summarized by Fund

PROJECT DESCRIPTION	CO & DS FD 360	LOCAL CAP O/L FD 370/371/374	LOCAL CAP IMPRV. FD 390	1/2 CENT SALES TX FD 392	TOTAL
BUDGET TRANSFER		$ 7,214,810	$ 14,750	$ 650,000	$ 7,879,560
PAVING				$ 122,500	$ 122,500
SAFETY	$ 150,000			$ 505,000	$ 655,000
ROOFING				$ 1,106,000	$ 1,106,000
HVAC				$ 2,080,000	$ 2,080,000
LAND IMPROVEMENTS				$ 367,000	$ 367,000
NEW CONSTRUCTION		$ 4,000,000		$ 639,500	$ 4,639,500
EQUIPMENT				$ 250,000	$ 250,000
RENOVATION/REPLACEMENT				$ 1,165,000	$ 1,165,000
PORTABLES				$ 320,000	$ 320,000
GRAND TOTAL	**$ 150,000**	**$ 11,214,810**	**$ 14,750**	**$ 7,205,000**	**$ 18,584,560**

Santa Rosa County School District
Capital Outlay Project Priority List
Fiscal Year 2013 - 2014
Sorted by School

SITE	PROJECT DESCRIPTION	FUND	CENTER		BUDGET
CENTRAL SCHOOL	GYM HVAC & LOCKER RM RENOVATION	392	0021	$	800,000
CENTRAL SCHOOL	FLAG POLE	392	0021	$	5,000
CENTRAL SCHOOL	RENOVATE BATHROOMS FOR ELEMENTARY	392	0021	$	20,000
			0021 Total	$	825,000
BERRYHILL ELEMENTARY	ADDITIONAL EXTERIOR LIGHTING	392	0041	$	20,000
			0041 Total	$	20,000
BAGDAD ELEMENTARY	NEW PARENT PICK-UP TURN LANE	392	0051	$	15,000
BAGDAD ELEMENTARY	TRIM TREES	392	0051	$	5,000
BAGDAD ELEMENTARY	WINDOW REPLACEMENTS	392	0051	$	25,000
			0051 Total	$	45,000
EAST MILTON ELEMENTARY	TURN LANE (JOINT PROJECT W/COUNTY)	392	0071	$	25,000
			0071 Total	$	25,000
GULF BREEZE ELEMENTARY	REROOF	392	101	$	173,000
GULF BREEZE ELEMENTARY	IMPROVE DRAINAGE @ BLDGS 3 & 4	392	101	$	25,000
			101 Total	$	198,000
GULF BREEZE MIDDLE	REPAVE/REPAINT BLACKTOP @ PE AREA	392	102	$	30,000
			102 Total	$	30,000
GULF BREEZE HIGH	RESTRIPE PARKING LOTS	392	103	$	7,500
GULF BREEZE HIGH	HVAC - ADDL FUNDING	392	103	$	1,000,000
			103 Total	$	1,007,500
T.R. JACKSON PRE-K	REROOF	392	131	$	208,000
T.R. JACKSON PRE-K	CAFETERIA HVAC RENOVATION	392	131	$	80,000
			131 Total	$	288,000
JAY HIGH	GRAVEL ATHLETIC PARKING AREA	392	141	$	30,000
			141 Total	$	30,000
JAY ELEMENTARY	REPAIR FLOOR @ BLDG 1, RM 12	392	142	$	5,000
JAY ELEMENTARY	REROOF	392	142	$	362,000
			142 Total	$	367,000
MILTON HIGH	LEASE OF TENNIS COURTS	390	151	$	14,750
			151 Total	$	14,750
DIXON PRIMARY	RESURFACE TRACK; ADD EXT ELECT. OUTLETS	392	0171	$	25,000
			0171 Total	$	25,000
PACE HIGH	SCIENCE ACADEMY	392	182	$	80,000
PACE HIGH	REPLACE EXT LIGHTS @ BLDGS 1, 5, 6, & 7	392	182	$	10,000
			182 Total	$	90,000
RHODES ELEMENTARY	REROOF	392	191	$	63,000
			191 Total	$	63,000
HOBBS MIDDLE	KITCHEN/CUSTODIAL EXPANSION/REMODEL	374	231	$	2,500,000
			231 Total	$	2,500,000
KING MIDDLE	KITCHEN EXPANSION/REMODEL	374	261	$	1,500,000
KING MIDDLE	IMPROVE PE FIELD DRAINAGE	392	261	$	30,000
KING MIDDLE	ART ROOM EXPANSION/RENOVATION	392	261	$	100,000
KING MIDDLE	RENOVATE COMPUTER LAB RM 71	392	261	$	50,000
KING MIDDLE	REPLACE LIGHTING @ MULTI-PURPOSE ROOM	392	261	$	5,000
KING MIDDLE	REPLACE CAFETERIA DOORS FOR SAFETY	392	261	$	15,000
			261 Total	$	1,700,000
HOLLEY NAVARRE INTERMED	RESTRIPE PARKING LOT	392	271	$	5,000
HOLLEY NAVARRE INTERMED	INSTALL SINK @ TEACHER'S LOUNGE	392	271	$	2,000
HOLLEY NAVARRE INTERMED	REPLACE CEILING TILES/GRIDS NEAR MEDIA	392	271	$	10,000
			271 Total	$	17,000
HOLLEY NAVARRE MIDDLE	RESURFACE TRACK	392	272	$	25,000
			272 Total	$	25,000
HOLLEY NAVARRE PRIMARY	RESTRIPE PARKING LOT	392	281	$	5,000

Santa Rosa County School District
Capital Outlay Project Priority List
Fiscal Year 2013 - 2014
Sorted by School

SITE	PROJECT DESCRIPTION	FUND	CENTER		BUDGET
			281 Total	$	5,000
PEA RIDGE ELEMENTARY	CABINETS: RMS 10, 51, 57, 59, 65, 69	392	301	$	30,000
			301 Total	$	30,000
ORIOLE BEACH ELEMENTARY	REPLACE BUS AWNING	392	311	$	30,000
ORIOLE BEACH ELEMENTARY	NEW PHONE/INTERCOM SYSTEM	392	311	$	30,000
ORIOLE BEACH ELEMENTARY	RAMP & AWNING FOR EXT FREEZER @ KITCHEN	392	311	$	7,500
			311 Total	$	67,500
B. RUSSELL ELEMENTARY	NEW WELL FOR IRRIGATION	392	0312	$	7,000
			0312 Total	$	7,000
SIMS MIDDLE	REPLACE MULTI-PURPOSE RM WALL MATS	392	332	$	5,000
			332 Total	$	5,000
NAVARRE HIGH	STRIP/IMPROVE FOOTBALL FIELD	392	351	$	125,000
NAVARRE HIGH	REPAIR/REPLACE CEILING @ BOYS LCKR RMS	392	351	$	30,000
NAVARRE HIGH	REPLACE CATWALK/STAIRS @ PRESSBOX	392	351	$	30,000
			351 Total	$	185,000
BUILDING MAINTENANCE	C/W CEILING/LIGHTS	360	9003	$	150,000
BUILDING MAINTENANCE	C/W PAVING	392	9003	$	50,000
BUILDING MAINTENANCE	C/W SAFETY-TO-LIFE	392	9003	$	500,000
BUILDING MAINTENANCE	C/W ROOFING REPAIRS & REPLACEMENTS	392	9003	$	300,000
BUILDING MAINTENANCE	C/W HVAC REPLACEMENT	392	9003	$	200,000
BUILDING MAINTENANCE	C/W RETENTION POND MAINTENANCE	392	9003	$	20,000
BUILDING MAINTENANCE	C/W CABINETS	392	9003	$	60,000
BUILDING MAINTENANCE	C/W WHITEBOARDS	392	9003	$	50,000
BUILDING MAINTENANCE	C/W FLOORING	392	9003	$	500,000
BUILDING MAINTENANCE	C/W PAINTING	392	9003	$	250,000
BUILDING MAINTENANCE	C/W PORTABLE MOVES	392	9003	$	70,000
			9003 Total	$	2,150,000
TRANSPORTATION	LEASE OF BUSES	374	9004	$	1,409,300
			9004 Total	$	1,409,300
P.D.C. (C/W)	C.O.W.S	392	9007	$	300,000
			9007 Total	$	300,000
ADMIN SVCS (C/W)	FF&E FOR NEW ADDITIONS	392	9020	$	500,000
ADMIN SVCS (C/W)	C/W SECURITY CAMERA MAINTENANCE	392	9020	$	250,000
ADMIN SVCS (C/W)	PORTABLE CLSRMS LEASE/INSTALL/REMOVAL	392	9020	$	250,000
			9020 Total	$	1,000,000
FINANCE (C/W)	COPS PAYMENT	370	9023	$	56,448
FINANCE (C/W)	COPS PAYMENT	371	9023	$	169,299
FINANCE (C/W)	COPS PAYMENT	374	9023	$	3,424,253
			9023 Total	$	3,650,000
RISK MANAGEMENT (C/W)	PROPERTY/CASUALTY INSURANCE PREMIUM	374	9024	$	1,155,510
			9024 Total	$	1,155,510
TECHNICAL SUPPORT (C.W.)	TECHNOLOGICAL INFRASTRUCTURE	374	9037	$	1,000,000
TECHNICAL SUPPORT (C.W.)	COMPUTER UPGRADES	392	9037	$	350,000
			9037 Total	$	1,350,000
			Grand Total	$	18,584,560

Santa Rosa County School District

Fiscal Year 2013 – 2014

Certification
Of
School Taxable Value

CERTIFICATION OF SCHOOL TAXABLE VALUE

SECTION I
2013
SANTA ROSA COUNTY, FLORIDA
TO: SCHOOL BOARD OF SANTA ROSA COUNTY
FROM: GREG BROWN, PROPERTY APPRAISER, SANTA ROSA COUNTY

CURR. YR.TAXABLE VALUE OF REAL PROPERTY (Buildings and Land)	LINE 1	$	7,683,603,051
CURR. YR.TAXABLE VALUE OF PERSONAL PROPERTY (Business Equipment)	LINE 2	$	574,336,128
CURR. YR.TAXABLE VALUE OF CENTRALLY ASSESSED (Portion of Statewide Railroad)	LINE 3	$	7,389,955
CURR.YR.GROSS TAXABLE VALUE-OPER.(1+2+3)	LINE 4	$	8,265,329,134
CURR.YR.NET NEW TAXABLE VALUE (NEW CONSTRUCTION+ADDITIONS+ANNEXATIONS-DELETIONS)	LINE 5	$	113,163,904
CURRENT YR ADJ. TAXABLE VALUE (4-5)	LINE 6	$	8,152,165,230
PRIOR YR.GROSS TAXABLE VALUE	LINE 7	$	8,145,102,948
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? (If yes, complete and attach form DR-420DEBT, Ceritfication of Voted Debt Millage.)	LINE 8	☐ Yes	☒ No

CALCULATED PORTION

SECTION II LOCAL BOARD MILLAGE INCLUDES DISCRETIONARY AND CAPITAL OUTLAY

Prior Year State Law Millage Levy (Required Local Effort - RLE)		LINE 9		5.5200
Prior Year Local Board Millage Levy (Discretionary & Capital Outlay)		LINE 10		2.1480
Prior Year State Law Proceeds	(9)X(7)	LINE 11	$	44,960,968
Prior Year Local Board Proceeds	(10)X(7)	LINE 12	$	17,495,681
Prior Year Total State Law & Local Board Proceeds	(11)+(12)=(13)	LINE 13	$	62,456,649
Current Year State Law Rolled-Back Rate	(11)/(6)	LINE 14		5.5150
Current Year Local Board Rolled-Back Rate	(12)/(6)	LINE 15		2.1460
Current Year Proposed State Law Millage Rate		LINE 16		5.6000
Current Year Proposed Local Board Millage Rate		LINE 17		2.1480

Capital Outlay: 1.400 Basic Discretionary: .748 Supplement Discretionary: .000 Additional: 0.00

Current Year State Law Proceeds	(16)X(4)	LINE 18	$	46,285,843
Current year Local Board Proceeds	(17)X(4)	LINE 19	$	17,753,927
Current Year Total State Law & Local Board Proceeds	(18)+(19)=(20)	LINE 20	$	64,039,770
Current Year Proposed State Law Rate as a Percent Change of State Law Rolled-Back Rate	{[(16)/(14)]-1}X100	LINE 21		1.54
Current Year Total Proposed Rate as a Percent Change of Rolled-Back Rate	{[(16)+(17)/[(14)+(15)]-1}X100	LINE 22		1.14
Current Year VOTED DEBT Service Millage Levy				0

Santa Rosa County School District

Fiscal Year 2013 - 2014

Budget Ads

BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF SANTA ROSA COUNTY SCHOOL DISTRICT ARE .2% MORE THAN LAST YEAR'S
TOTAL OPERATING EXPENDTURES
Fiscal Year 2013- 2014

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:	
Required Local Effort (including Prior Period Funding Adjustment Millage)	5.6000
Local Capital Improvement (Capital Outlay)	1.4000
Discretionary Operating	0.7480
Discretionary Capital Improvement	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	7.748

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST AND AGENCY	ENTERPRISE FUNDS	TOTAL-ALL FUNDS
Federal Sources	$ 1,302,855.00	$ 19,453,481.62	$ -	$ -	$ -	$ -	$ 20,756,336.62
State Sources	$ 115,466,338.00	$ 110,807.00	$ 1,073,250.00	$ 125,000.00	$ -	$ -	$ 116,775,395.00
Local Sources	$ 54,003,550.04	$ 4,607,128.00	$ -	$ 17,818,602.00	$ 150,000.00	$ -	$ 76,579,280.04
				$ -			
TOTAL SOURCES	**$ 170,772,743.04**	**$ 24,171,416.62**	**$ 1,073,250.00**	**$ 17,943,602.00**	**$ 150,000.00**	**$ -**	**$ 214,111,011.66**
Transfers In	$ 4,229,560.00	$ 310,773.00	$ 3,650,000.00		$ -	$ -	$ 8,190,333.00
Nonrevenue Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund Balances/Net Assets - July 1, 2013	$ 15,236,825.15	$ 1,688,536.97	$ 2,281,109.81	$ 19,752,383.07	$ 124,177.17	$ -	$ 39,083,032.17
TOTAL REVENUES, TRANSFERS & BALANCES	**$ 190,239,128.19**	**$ 26,170,726.59**	**$ 7,004,359.81**	**$ 37,695,985.07**	**$ 274,177.17**	**$ -**	**$ 261,384,376.83**
EXPENDITURES							
Instruction	$ 114,832,987.08	$ 7,055,601.93	$ -	$ -	$ -	$ -	$ 121,888,589.01
Pupil Personnel Services	$ 7,075,542.91	$ 1,834,897.22	$ -	$ -	$ -	$ -	$ 8,910,440.13
Instructional Media Services	$ 2,539,435.74	$ -	$ -	$ -	$ -	$ -	$ 2,539,435.74
Instruction and Curriculum Development Services	$ 3,344,658.85	$ 3,375,166.27	$ -	$ -	$ -	$ -	$ 6,719,825.12
Instructional Staff Training Services	$ 520,816.00	$ 424,120.11	$ -	$ -	$ -	$ -	$ 944,936.11
Instruction Related Technology	$ 4,562,936.41	$ 6,715.01	$ -	$ -	$ -	$ -	$ 4,569,651.42
Board of Education	$ 603,691.85	$ 58,654.58	$ -	$ -	$ -	$ -	$ 662,346.43
General Administration	$ 609,770.03	$ 168,638.84	$ -	$ -	$ -	$ -	$ 778,408.87
School Administration	$ 11,826,314.58	$ 135,533.21	$ -	$ -	$ -	$ -	$ 11,961,847.79
Facilities Aquisition & Construction	$ 29,829.89	$ -	$ -	$ 23,145,722.01	$ -	$ -	$ 23,175,551.90
Fiscal Services	$ 1,137,587.38	$ -	$ -	$ -	$ -	$ -	$ 1,137,587.38
Food Service	$ -	$ 11,815,936.95	$ -	$ -	$ -	$ -	$ 11,815,936.95
Central Services	$ 2,383,332.02	$ 13,602.45	$ -	$ -	$ 215,113.53	$ -	$ 2,612,048.00
Pupil Transportation Services	$ 12,573,076.48	$ 15,076.75	$ -	$ -	$ -	$ -	$ 12,588,153.23
Operation of Plant	$ 12,771,952.24	$ 30,341.70	$ -	$ -	$ -	$ -	$ 12,802,293.94
Maintenance of Plant	$ 4,699,138.06	$ 3,413.55	$ -	$ 3,520,676.59	$ -	$ -	$ 8,223,228.20
Admin Techonolgy Services	$ 1,803,824.44	$ -	$ -	$ -	$ -	$ -	$ 1,803,824.44
Community Services	$ 1,830,886.81	$ 515,371.00	$ -	$ -	$ -	$ -	$ 2,346,257.81
Debt Service	$ -	$ -	$ 4,702,755.00	$ -	$ -	$ -	$ 4,702,755.00
Other Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School Internal Funds	$ -	$ -	$ -	$ -	$ 40,000.00	$ -	$ 40,000.00
TOTAL EXPENDITURES	**$ 183,145,780.77**	**$ 25,453,069.57**	**$ 4,702,755.00**	**$ 26,666,398.60**	**$ 255,113.53**	**$ -**	**$ 240,223,117.47**
Transfers Out	$ 310,773.00	$ -	$ -	$ 7,879,560.00	$ -	$ -	$ 8,190,333.00
Fund Balances/Net Assets - June 30, 2014	$ 6,782,574.42	$ 717,657.02	$ 2,301,604.81	$ 3,150,026.47	$ 19,063.64	$ -	$ 12,970,926.36
TOTAL EXPENDITURES, TRANSFERS & BALANCES	**$ 190,239,128.19**	**$ 26,170,726.59**	**$ 7,004,359.81**	**$ 37,695,985.07**	**$ 274,177.17**	**$ -**	**$ 261,384,376.83**

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE
OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Santa Rosa County School District will soon consider a measure to continue to impose a 1.4 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 6.348 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately **$11,108,602** to be used for the following projects:

CONSTRUCTION AND REMODELING
Hobbs Middle - Kitchen/Custodial Expansion/Remodel
King Middle - Kitchen Expansion/Remodel
MAINTENANCE, RENOVATION, AND REPAIR
Renovations of Restrooms
Renovations for Safety/Security
Installation/Replacement of HVAC Systems
Upgrade/Replacement of Fire Suppression and/or Safety Sprinkler Systems
Upgrade/Replacement of Fire Alarm Systems
Upgrade/Replace/Repair of Roofing Systems
Upgrade Technological Infrastructure and Equipment
NEW AND REPLACEMENT EQUIPMENT
Furniture and Equipment for Schools and Additions
PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE PURCHASE AGREEMENT
Bennett C. Russell Elementary - Certificates of Participation Payment
Berryhill Elementary School - Certificates of Participation Payment
Central School - Certificates of Participation Payment
Holley-Navarre Middle School - Certificates of Participation Payment
Holley-Navarre Primary School - Certificates of Participation Payment
S.S. Dixon Intermediate School - Certificates of Participation Payment
Jay High School - Certificates of Participation Payment
Navarre High School - Certificates of Participation Payment
W.H. Rhodes Elementary School - Certificates of Participation Payment
Thomas L. Sims Middle School - Certificates of Participation Payment
Woodlawn Beach Middle - Certificates of Participation Payment
PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES
Limited Lease of Portable Classrooms Including Installation, Set-up, Dismantle, & Relocation and/or Removal
PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT
Property/Casualty Insurance Premium
PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S. 1011.71(2)(i)
211 School buses under contract

All concerned citizens are invited to a public hearing to be held on August 1, 2013 at 6:30 p.m. at the School Board meeting room at 5086 Canal Street, Milton, FL

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

NOTICE OF
PROPOSED TAX INCREASE

The Santa Rosa County School District will soon consider a measure to increase its property tax levy.

Last year's property tax levy

A. Initially proposed tax levy……..	$	62,544,966
B. Less tax reductions due to Value Adjustment Board and other assessment changes…….	$	88,317
C. Actual property tax levy…….	$	62,456,649
This year's proposed tax levy……	$	64,039,770

A portion of the tax levy is required under state law in order for the school board to receive $ 86,295,565 in state education grants. The required portion has increased by 1.540 percent and represents approximately seven-tenths of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on August 1, 2013 at 6:30 p.m. at the School Board meeting room at 5086 Canal St., Milton, FL.

A DECISION on the proposed tax increase and the budget will be made at this hearing.