District Budget
Santa Rosa County School Board

FISCAL YEAR JULY 1, 2018 – JUNE 30, 2019

PROPOSED/TENTATIVE BUDGET

PRESENTED JULY 24, 2018

Santa Rosa County School District
Proposed/Tentative Budget FY 2018-2019
Budget Information

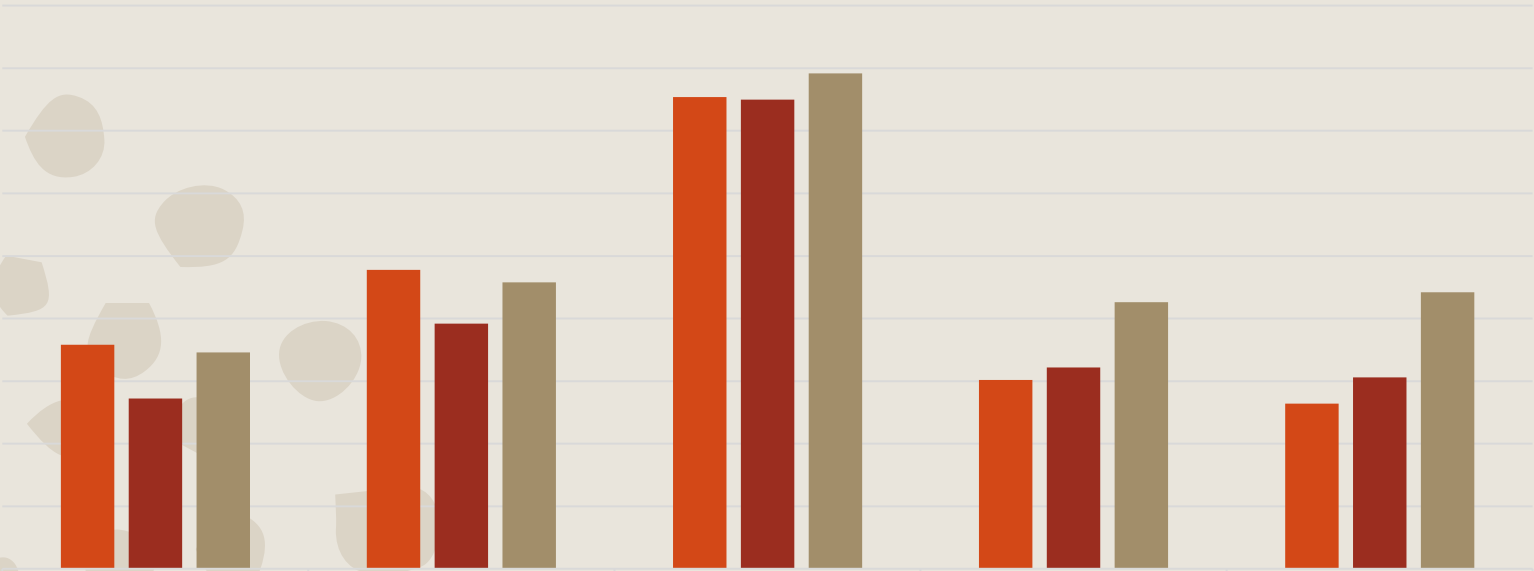
- This is a “proposed/tentative” budget and will change during the year. The proposed/tentative budget is approved for advertising on July 24, 2018. The “first” public hearing on the budget is August 2, 2018. The “final” public hearing is on September 10, 2018.
- The projected Unweighted FTE for 2018/2019 is 27,922. This is an increase of 471 students for the 2018-2019 school year.
- The District is self-insured for health insurance. The Board contributed approximately $15,600,000 toward employees’ health, life, and dental insurances for fiscal year 2017/2018.
- In 2017/2018 the District collected $8,378,658 in sales tax revenue. Sales tax collections increased by $179,161 over the prior year. The additional funds will help with capital projects in 2018/2019.

Santa Rosa County School District
Proposed/Tentative Budget FY 2018-2019
Fund Balance Categories

The five categories of fund balance are:

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, donations, State and Federal 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 seven period day resolution)
4. Assigned- Portion of fund balance that is constrained by the governments intent to be used for specific purposes, but are not restricted or committed. (Board projects such as: steam initiatives, utilities, OT/PT/Speech contracts, etc.)
5. Unassigned- Portion of fund balance that is available for the Board to use as needed.

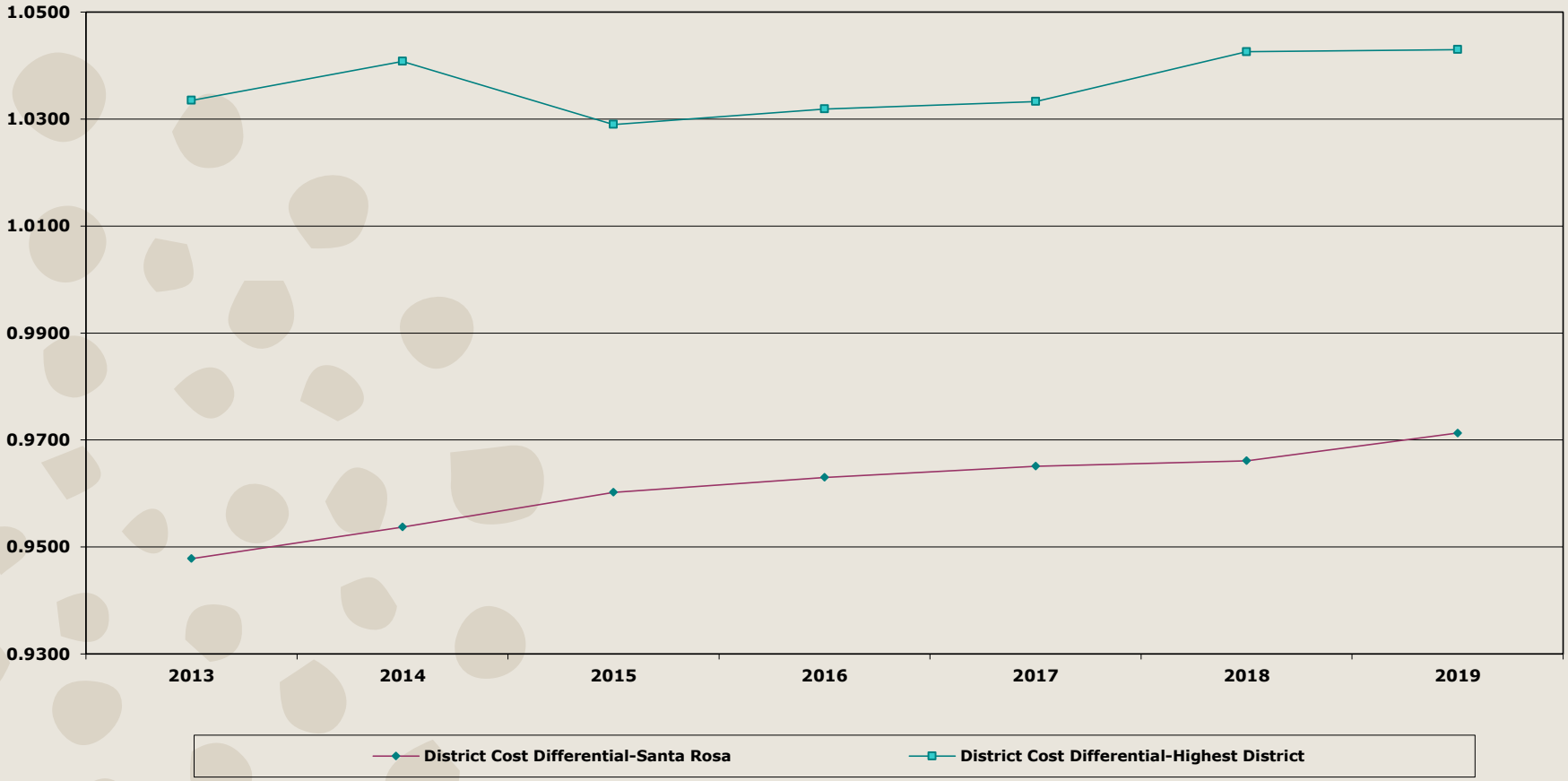
Santa Rosa School District
Proposed/Tentative Budget 2018-2019
DCD by District
Based on Geography



	BAY	ESCAMBIA	OKALOOSA	SANTA ROSA	WALTON
2016-2017	0.9679	0.9739	0.9877	0.9651	0.9632
2017-2018	0.9636	0.9696	0.9875	0.9661	0.9653
2018-2019	0.9673	0.9729	0.9896	0.9713	0.9721

2016-2017 2017-2018 2018-2019

Santa Rosa School District
Proposed/Tentative Budget 2018-2019
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 2018-2019

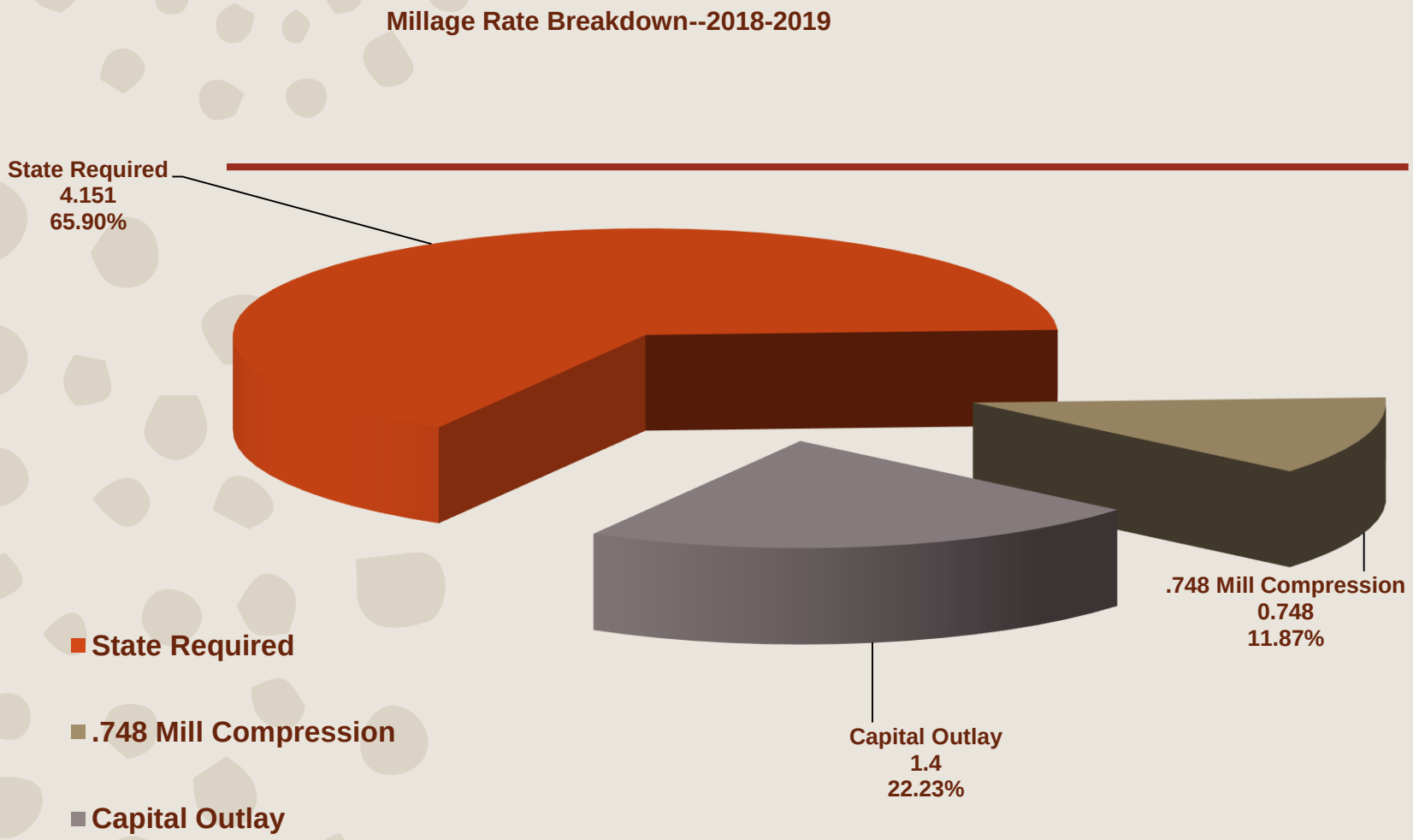
	2018-2019 State & Local Funds per UFTE	2018-2019 Diff. from Santa Rosa per UFTE	2018-2019 Santa Rosa UFTE 27,921.64 times Diff./UFTE
Santa Rosa	$ 7,338.66	$ -	$ -
Escambia	$ 7,289.22	$ (49.44)	$ (1,380,445.88)
Okaloosa	$ 7,464.26	$ 125.60	$ 3,506,957.98
Walton	$ 8,001.36	$ 662.70	$ 18,503,670.83
Bay	$ 7,367.91	$ 29.25	$ 816,707.97
Monroe	$ 9,571.41	$ 2,232.75	$ 62,342,041.71
Marion	$ 7,120.43	$ (218.23)	$ (6,093,339.50)
State Total	$ 7,407.03	$ 68.37	$ 1,909,002.53
% Difference from Highest per UFTE to lowest			34.42%
% Difference from Okaloosa per UFTE to Santa Rosa			1.71%
% Difference from Walton per UFTE to Santa Rosa			9.03%
% Difference from Escambia per UFTE to Santa Rosa			-0.67%
Santa Rosa is funded 43rd out of 67 counties as of the 2018-2019 2nd calc.			
Santa Rosa was funded 50th out of 67 counties for 2017-2018.			

Santa Rosa County School District
Proposed/Tentative Budget 2018-2019
Proposed Property Tax Effect

Type of Tax Millage	Tax Millage 2017-2018	Tax Millage 2018-2019	DIFFERENCE	% CHANGE
Required Local Effort	4.435	4.151	-0.284	-6.40%
Board Option	0.748	0.748	0.000	0.00%
Total Operating	5.183	4.899	-0.284	-5.48%
Capital Outlay	1.400	1.400	0.000	0.00%
Total Millage	6.583	6.299	-0.284	-4.31%
Total Required by the State	4.435	4.151	-0.284	-6.40%
Total Board Option	2.148	2.148	0.000	0.00%
Actual Tax Roll Amount	9,861,255,888	10,655,143,028	793,887,140	8.05%
Value of 1/10 Mill	$ 946,681	$ 1,022,894	$ 76,213	8.05%

Additional $ if 1.50 Mills in Capital Outlay	$ 1,022,894

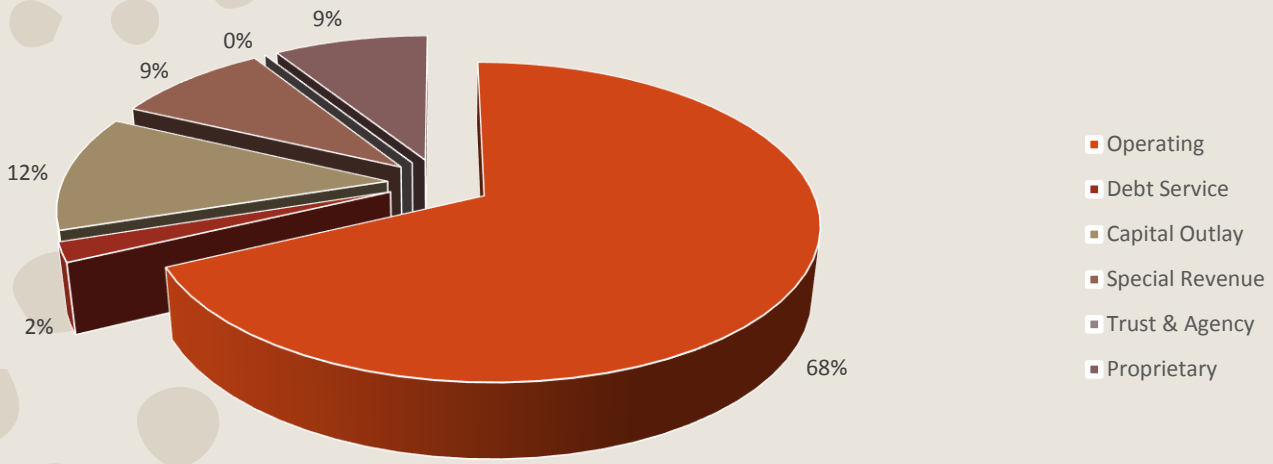
Santa Rosa County School District
Proposed/Tentative Budget FY 2018-2019



Santa Rosa County School District
Proposed Tax Changes
Proposed/Tentative Budget FY 2018-2019

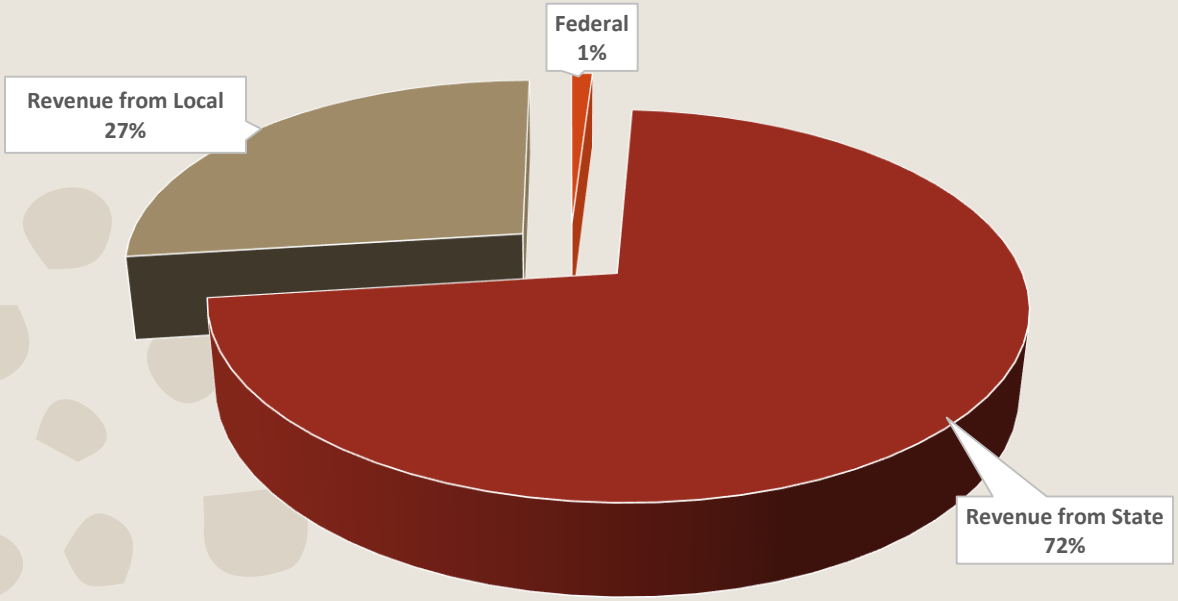
Tax Amounts for varied home values (Assuming $ 25,000 Homestead Exemption and no increase in value)						
		Rounding may vary amounts slightly				
	2017-2018	2018-2019	INC(DEC)	INC(DEC)	INC(DEC)	
	LAST YEAR	THIS YEAR	REQ.BY STATE	LOCAL	TOTAL PER YR	% Inc(Dec)
$ 50,000 HOUSE	$164.58	$157.48	$(7.10)	-	$(7.10)	-4.31%
$ 75,000 HOUSE	$329.15	$314.95	$(14.20)	-	$(14.20)	-4.31%
$ 100,000 HOUSE	$493.73	$472.43	$(21.30)	-	$(21.30)	-4.31%
$ 150,000 HOUSE	$822.88	$787.38	$(35.50)	-	$(35.50)	-4.31%
$ 200,000 HOUSE	$1,152.03	$1,102.33	$(49.70)	-	$(49.70)	-4.31%

Santa Rosa County School District
Total Available Budget by Fund Type
Proposed/Tentative Budget 2018-2019



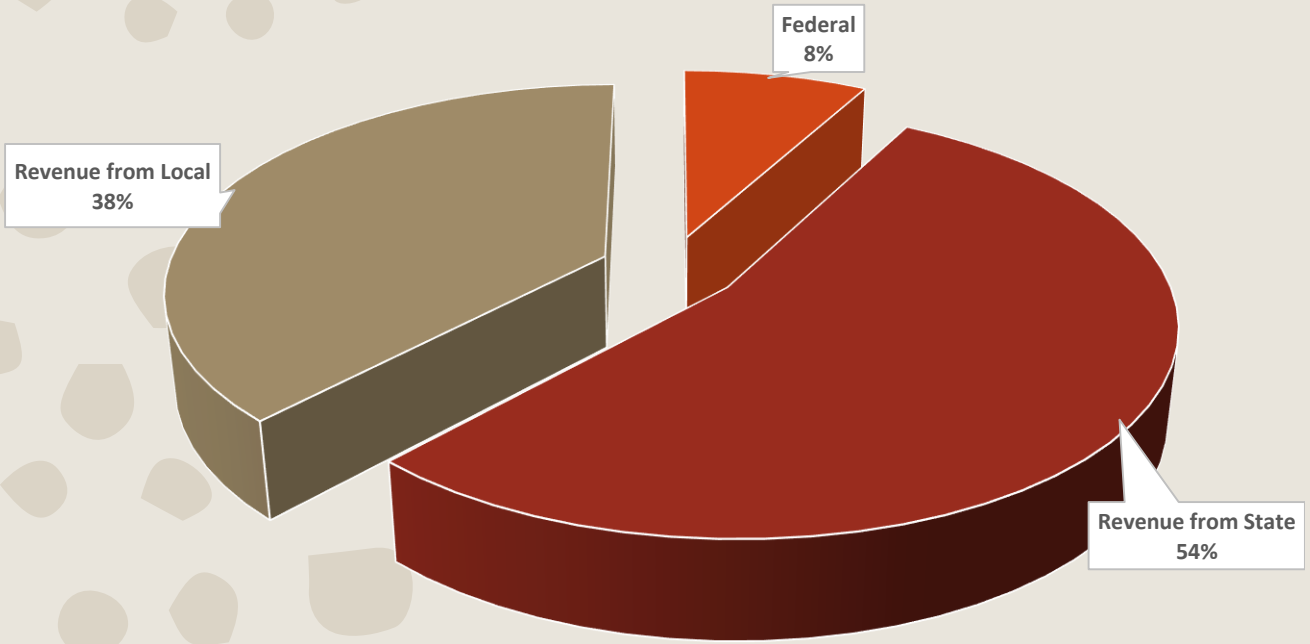
Total Available	2017-2018	2018-2019	Inc/(Dec)	% Change
Operating	$ 245,734,815	$ 247,850,559	$ 2,115,744	0.86%
Debt Service	$ 6,152,390	$ 8,805,139	$ 2,652,749	43.12%
Capital Outlay	$ 46,699,577	$ 45,159,976	$ (1,539,601)	-3.30%
Special Revenue	$ 33,724,628	$ 31,082,560	$ (2,642,068)	-7.83%
Proprietary	$ 23,915,501	$ 32,977,239	$ 9,061,738	37.89%
Trust & Agency	$ 416,725	$ 485,032	$ 68,307	16.39%
Total Budget-All Parts	$ 356,643,636	$ 366,360,505	$ 9,716,869	2.72%

Santa Rosa County School District
Budgeted Revenue
Proposed/Tentative Budget 2018-2019
Revenue by Type – Operating Only



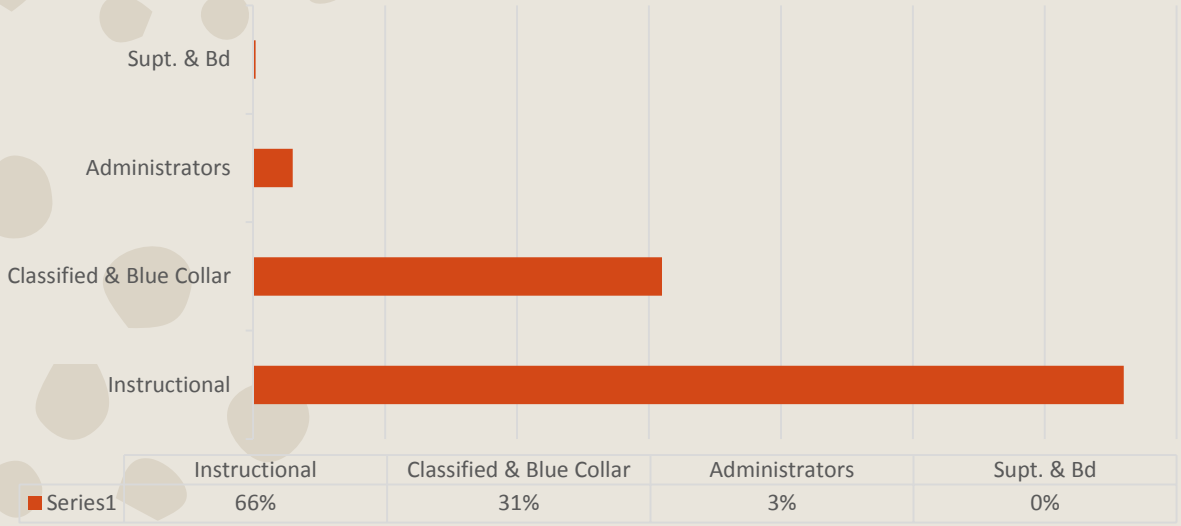
	FY 2018-2019
Federal	$ 1,612,634
Revenue from State	$ 157,191,572
Revenue from Local	$ 58,902,655
Total	$ 217,706,861

Santa Rosa County School District
Budgeted Revenue
Proposed/Tentative Budget 2018-2019
Revenue by Type – Total Budget



	FY 2018-2019
Federal	$ 22,860,693
Revenue from State	$ 158,040,368
Revenue from Local	$ 113,474,209
Total	$ 294,375,270

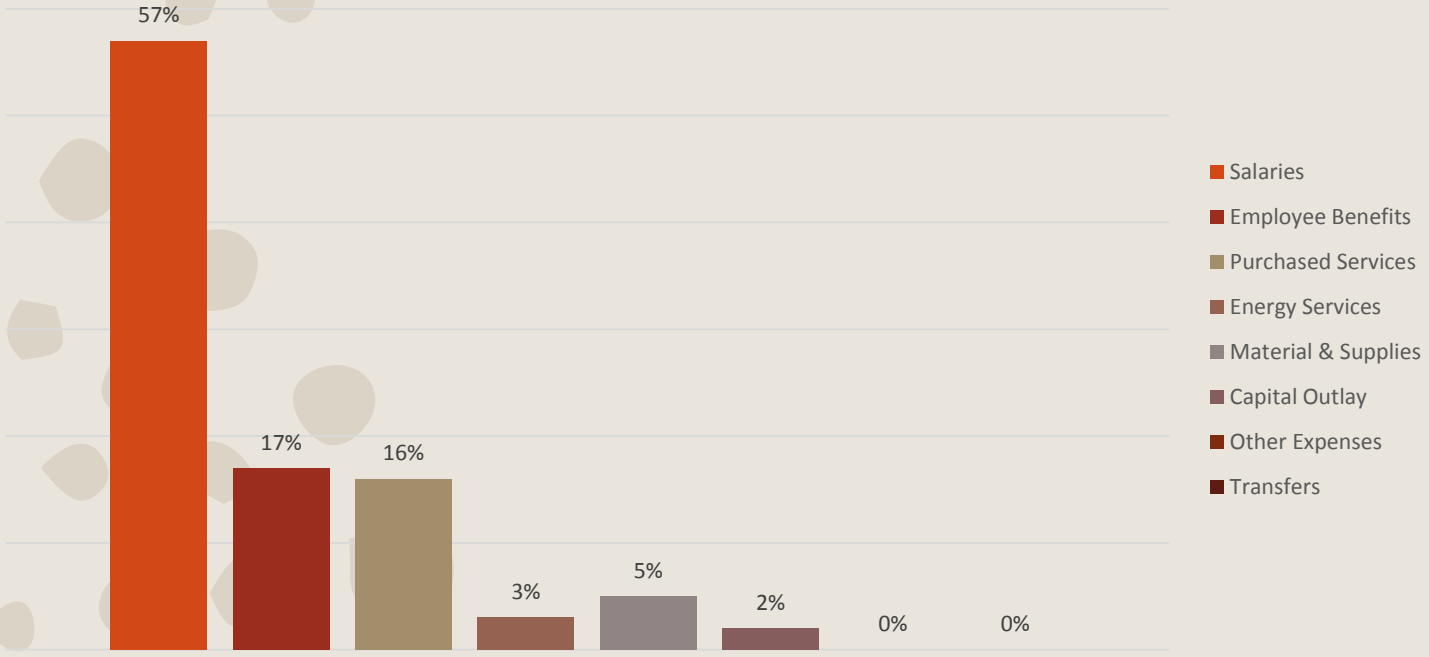
Santa Rosa County School District
Numbers of Employees Budgeted 2018-2019
Includes all Budget Parts



Full Time Equivalent	2017-2018	2018-2019	Increase
	Allocated	Allocated	(Decrease)
Instructional	2,017	2,042	25
Supt. & Board	6	6	0
Classified & Blue Collar	922	937	15
Admin.(Principals, Asst. Princ., District)	94	98	4
Total	3,039	3,083	44

Santa Rosa County School District
Budgeted Expenditures
FY 2018-2019

Total Budgeted Expenses – Operating Budget Only

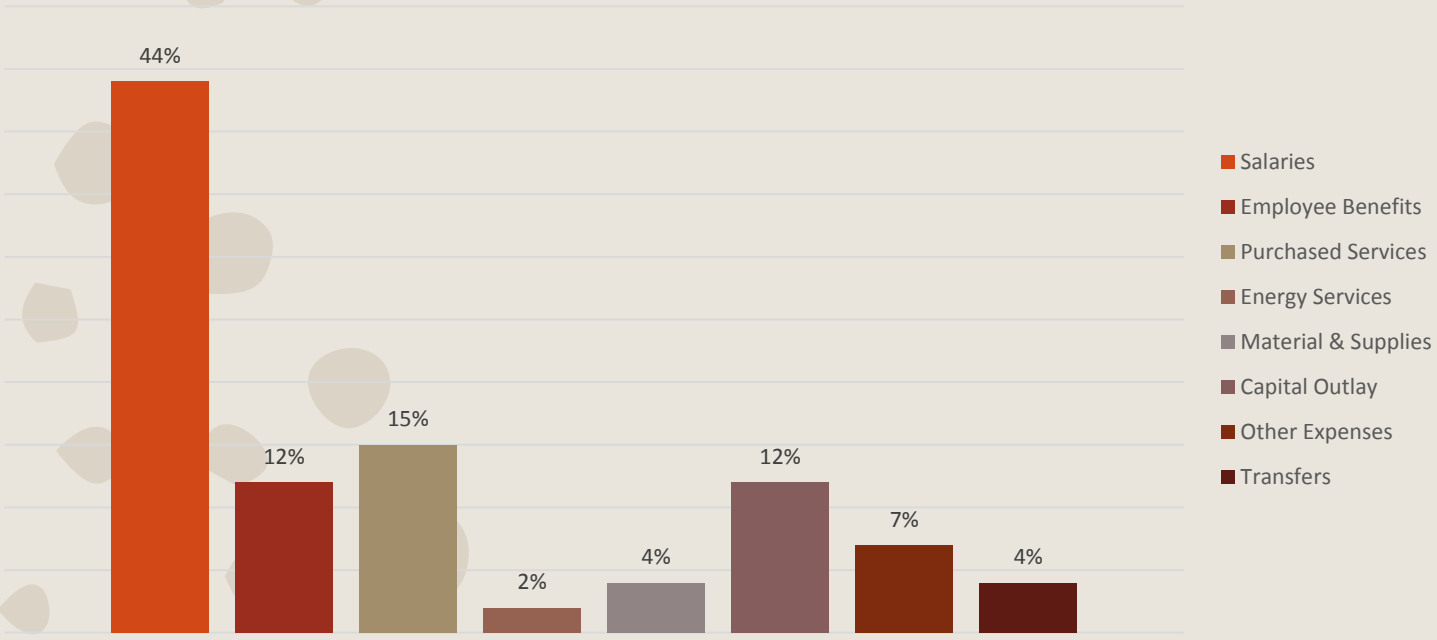


	Budget 2018-2019
Salaries	**$129,113,126**
Employee Benefits	**$ 37,806,639**
Other	**$ 57,876,436**
Total Operating Budget	**$224,796,201**

Santa Rosa Sch Bd Bdgt - FY 2018-2019
(Presented July 24, 2018 for Advertisement)

Santa Rosa County School District
Budgeted Expenditures
FY 2018-2019

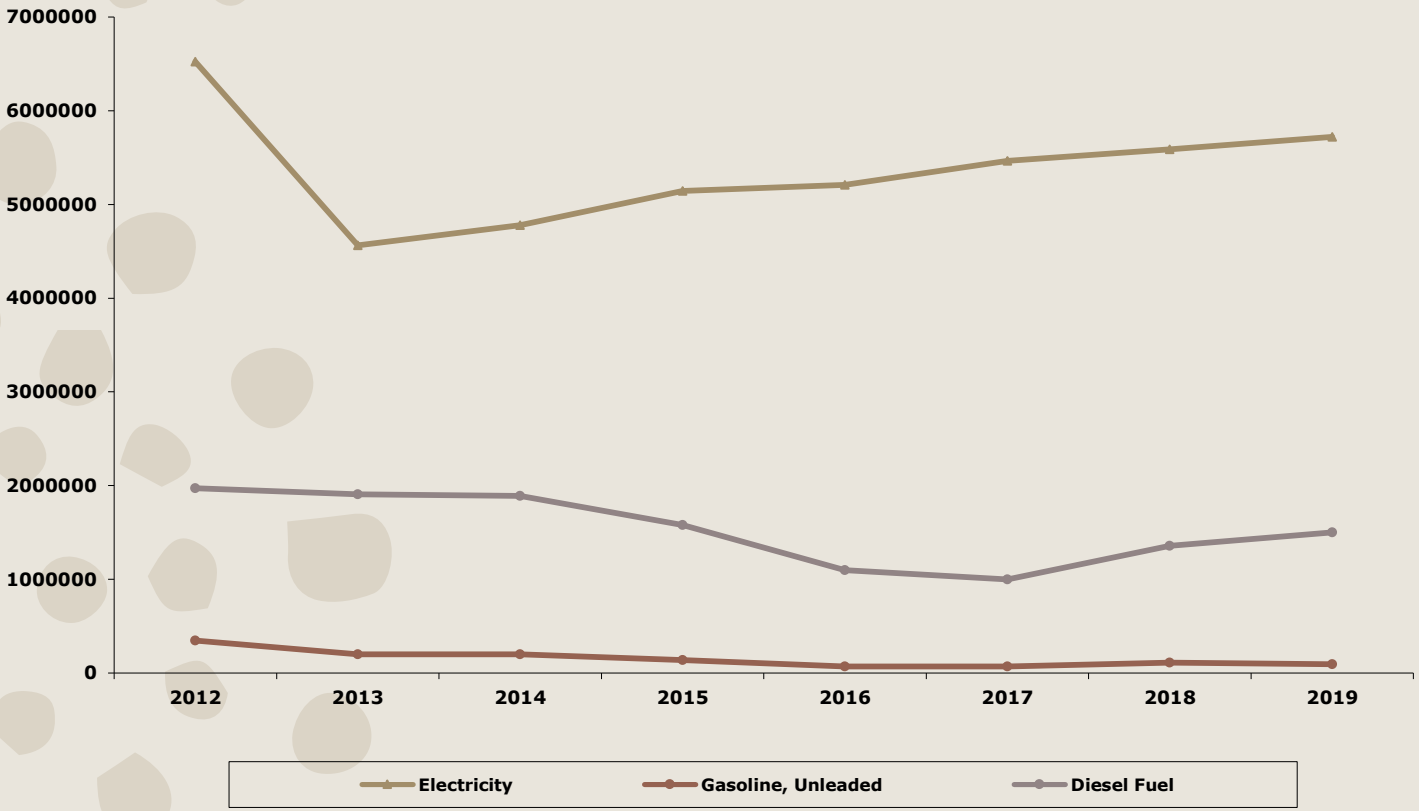
Total Budgeted Expenses - All Budget Parts



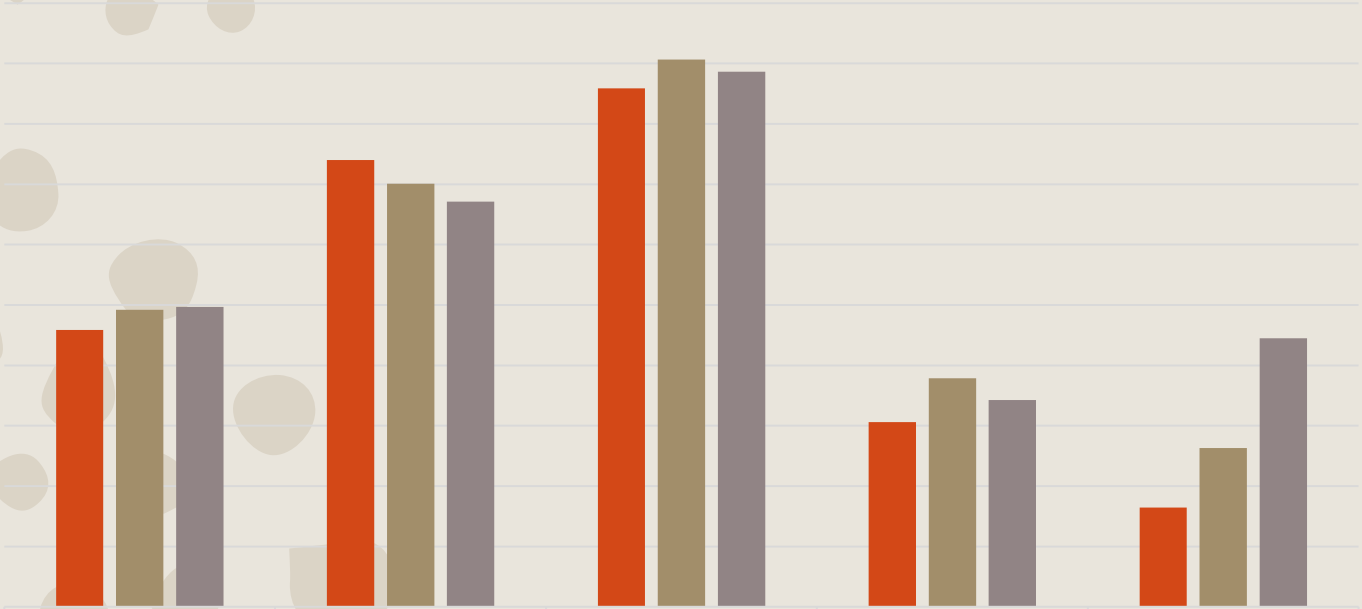
	Budget 2018-2019
Salaries	**$141,015,531**
Employee Benefits	**$ 39,025,011**
Other	**$138,116,020**
Total All Budgets	**$318,156,562**

Santa Rosa Sch Bd Bdgt - FY 2018-2019
(Presented July 24, 2018 for Advertisement)

Santa Rosa County School District
Proposed/Tentative Budget 2018-2019
Budgeted Fuel and Electricity History



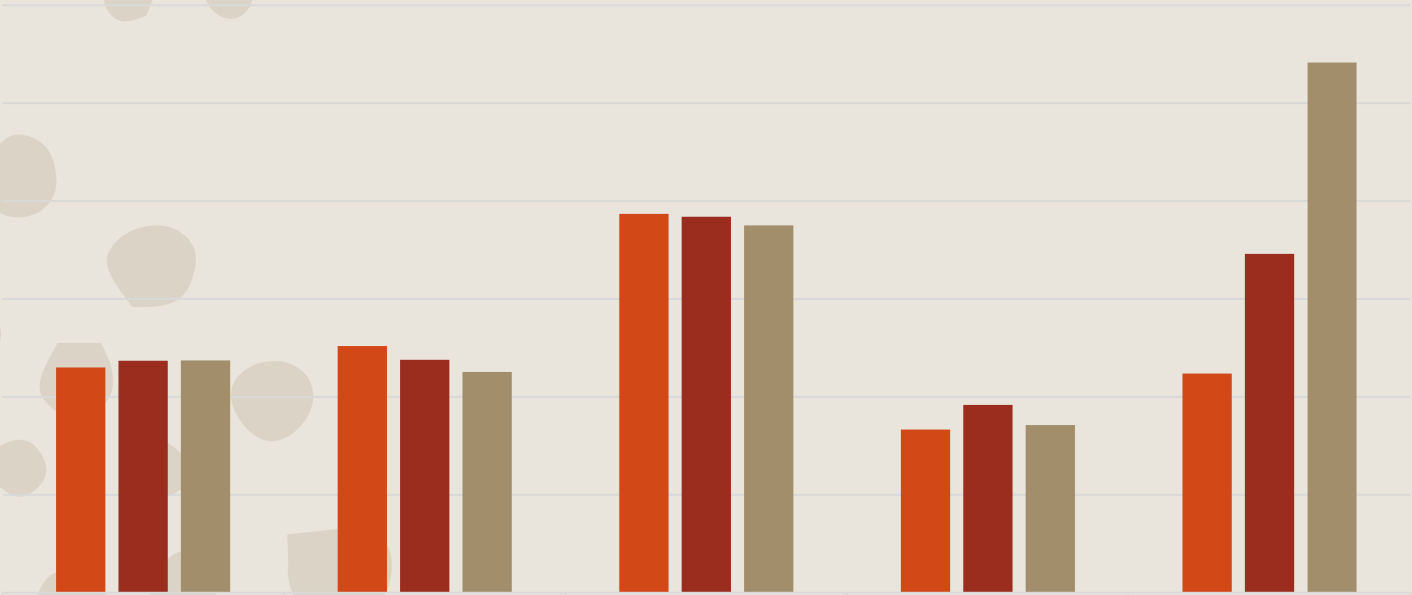
Santa Rosa County School District
Proposed/Tentative Budget 2018-2019
Unassigned & Assigned Fund Balance
Based on Geography



	Bay	Escambia	Okaloosa	Santa Rosa	Walton
2014-2015	$22,920,472	$37,006,970	$42,934,383	$15,313,372	$8,234,919
2015-2016	$24,591,323	$35,034,107	$45,334,756	$18,918,599	$13,163,242
2016-2017	$24,844,958	$33,566,169	$44,323,422	$17,122,800	$22,244,570

2014-2015 2015-2016 2016-2017

Santa Rosa School District
Proposed/Tentative Budget 2018-2019
Financial Condition Ratio %
Based on Geography



	Bay	Escambia	Okaloosa	Santa Rosa	Walton
2014-2015	11.5	12.6	19.34	8.34	11.19
2015-2016	11.85	11.9	19.2	9.6	17.3
2016-2017	11.87	11.28	18.76	8.57	27.07

2014-2015 2015-2016 2016-2017

Santa Rosa County School District Fiscal Year 2018-2019

Proposed/Tentative Budget Summary

SANTA ROSA COUNTY SCHOOL DISTRICT

Proposed/Tentative Summary Budget

FISCAL YEAR 2018 - 2019
PRESENTATION: July 24, 2018

FUND #	FUND NAME	UNASSIGNED FUND BAL. 6/30/2018	RESTRICTED FUND BAL. 6/30/2018	ASSIGNED FUND BAL. 6/30/2018	COMMITTED FUND BAL. 6/30/2018	NON-SPENDABLE FUND BAL. 6/30/2018	BALANCE FORWARD 6/30/2018	DIST. SUMMARY 2018-19 EST. REVENUE	DIST. SUMMARY 2018-19 APPROPRIATIONS	ESTIMATED FUND BAL. 06/30/19
100	GENERAL OPERATING	$ 17,284,259.27	$ 7,488,183.16	$ 613,338.54	$ 4,757,904.62	$ 11.80	$ 30,143,697.39	$ 211,945,771.22	$ 224,796,201.46	$ 23,054,357.15
100	GENERAL OPERATING TRANSFERS	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,761,090.00	$ -	
TOTAL PART 1-OPERATING		$ 17,284,259.27	$ 7,488,183.16	$ 613,338.54	$ 4,757,904.62	$ 11.80	$ 30,143,697.39	$ 217,706,861.22	$ 224,796,201.46	$ 23,054,357.15
210	SBE & COBI BONDS	$ -	$ 34,989.26	$ -	$ -	$ -	$ 34,989.26	$ -	$ -	$ 34,989.26
221	RACETRACK ISSUE - DEBT SERVICE	$ -	$ 1,163,467.06	$ -	$ -	$ -	$ 1,163,467.06	$ 238,250.00	$ -	$ 1,401,717.06
290	OTHER DEBT SERVICE (C.O.P.)	$ -	$ 924,085.87	$ -	$ -	$ -	$ 924,085.87	$ 6,444,346.50	$ 6,448,196.17	$ 920,236.20
TOTAL PART 2-DEBT SERVICE		$ -	$ 2,122,542.19	$ -	$ -	$ -	$ 2,122,542.19	$ 6,682,596.50	$ 6,448,196.17	$ 2,356,942.52
346	PUBLIC ED. CAPITAL OUTLAY - 15-16	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
347	PUBLIC ED. CAPITAL OUTLAY -16-17	$ -	$ 30,892.34	$ -	$ -	$ -	$ 30,892.34	$ -	$ 30,892.34	$ -
348	PUBLIC ED. CAPITAL OUTLAY - 17-18	$ -	$ 48,973.71	$ -	$ -	$ -	$ 48,973.71	$ -	$ 48,749.50	$ 224.21
349	PUBLIC ED. CAPITAL OUTLAY - 18-19	$ -	$ -	$ -	$ -	$ -	$ -	$ 416,095.00	$ 416,095.00	$ -
360	CAPITAL OUTLAY & DEBT SERVICE	$ -	$ 993,114.37	$ -	$ -	$ -	$ 993,114.37	$ 100,000.00	$ 431,705.16	$ 661,409.21
370	NONVOTE CAP IMPROV FD DIS SCH TAX 17-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
371	LOCAL CAPITAL OUTLAY TAX-10-11	$ -	$ 67.27	$ -	$ -	$ -	$ 67.27	$ -	$ 61.33	$ 5.94
372	LOCAL CAPITAL OUTLAY TAX-11-12	$ -	$ 415.95	$ -	$ -	$ -	$ 415.95	$ -	$ 306.36	$ 109.59
373	LOCAL CAPITAL OUTLAY TAX-12-13	$ -	$ 259.35	$ -	$ -	$ -	$ 259.35	$ -	$ 227.12	$ 32.23
374	CAP IMPROV FD DIS SCH TAX 13-14	$ -	$ 430.33	$ -	$ -	$ -	$ 430.33	$ -	$ 376.40	$ 53.93
375	CAP IMPROV FD DIS SCH TAX 14-15	$ -	$ 47,661.92	$ -	$ -	$ -	$ 47,661.92	$ -	$ 47,580.19	$ 81.73
376	CAP IMPROV FD DIS SCH TAX 15-16	$ -	$ 3,029,760.14	$ -	$ -	$ -	$ 3,029,760.14	$ -	$ 3,029,760.14	$ -
377	CAP IMPROV FD DIS SCH TAX 16-17	$ -	$ 511,320.03	$ -	$ -	$ -	$ 511,320.03	$ -	$ 511,053.66	$ 266.37
378	CAP IMPROV FD DIS SCH TAX 17-18	$ -	$ 3,108,386.45	$ -	$ -	$ -	$ 3,108,386.45	$ -	$ 3,104,389.09	$ 3,997.36
379	CAP IMPROV FD DIS SCH TAX 18-19	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,320,512.23	$ 14,289,999.50	$ 30,512.73
390	LOCAL CAPITAL IMPROVE.FUND	$ -	$ 735,539.38	$ -	$ 254,613.65	$ -	$ 990,153.03	$ 100,000.00	$ 541,294.17	$ 548,858.86
392	1/2 CENT SALES TAX	$ -	$ 12,871,934.45	$ -	$ -	$ -	$ 12,871,934.45	$ 8,590,000.00	$ 20,672,635.10	$ 789,299.35
396	CAPITAL OUTLAY - GENERAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL PART 3-CAPITAL OUTLAY		$ -	$ 21,378,755.69	$ -	$ 254,613.65	$ -	$ 21,633,369.34	$ 23,526,607.23	$ 43,125,125.06	$ 2,034,851.51
400	OTHER SPECIAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,619,298.15	$ 11,619,298.15	$ -
410	FOOD SERVICE	$ -	$ 5,032,250.93	$ -	$ -	$ 186,304.38	$ 5,218,555.31	$ 11,667,135.00	$ 13,290,026.79	$ 3,595,663.52
499	FEDERAL DIRECT	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,577,572.01	$ 2,577,572.01	$ -
TOTAL PART 4-SPECIAL REVENUE		$ -	$ 5,032,250.93	$ -	$ -	$ 186,304.38	$ 5,218,555.31	$ 25,864,005.16	$ 27,486,896.95	$ 3,595,663.52
712	SELF-INSURANCE-HEALTH	$ -	$ 2,000,000.00	$ 10,677,238.83	$ -	$ -	$ 12,677,238.83	$ 20,300,000.00	$ 16,004,942.75	$ 16,972,296.08
TOTAL PART 7-PROPRIETARY FUNDS		$ -	$ 2,000,000.00	$ 10,677,238.83	$ -	$ -	$ 12,677,238.83	$ 20,300,000.00	$ 16,004,942.75	$ 16,972,296.08
810	SCHOOL INTERNAL FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,200.00	$ 20,200.00	$ -
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	$ -	$ -	$ 189,832.02	$ -	$ -	$ 189,832.02	$ 275,000.00	$ 275,000.00	$ 189,832.02
TOTAL PART 8-TRUST & AGENCY FUNDS		$ -	$ -	$ 189,832.02	$ -	$ -	$ 189,832.02	$ 295,200.00	$ 295,200.00	$ 189,832.02
TOTAL ALL PARTS		$ 17,284,259.27	$ 36,021,731.97	$ 11,480,409.39	$ 5,012,518.27	$ 186,316.18	$ 71,985,235.08	$ 294,375,270.11	$ 318,156,562.39	$ 48,203,942.80

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO

PROJECTED FOR JUNE 30, 2019

FISCAL YEAR 2018 - 2019

Board Meeting Date: 24-Jul-18

FUND #	FUND NAME	UNASSIGNED EST. FUND BAL. 6/30/2019	RESTRICTED EST. FUND BAL. 6/30/2019	ASSIGNED EST. FUND BAL. 6/30/2019	COMMITTED EST. FUND BAL. 6/30/2019	NON-SPENDABLE EST. FUND BAL. 6/30/2019	ESTIMATED FUND BAL. 6/30/2019	EST. REVENUE AS OF JULY 24, 2018	FIN. CONDITION RATIO PROJECTED FOR 6/30/19
100	GENERAL OPERATING	$ 15,296,565.97	$ 2,778,050.04	$ 599,413.29	$ 4,380,327.86	$ -	$ 23,054,357.15	$ 211,945,771.22	7.50%
100	GENERAL OPERATING TRANSFERS							$ -	-
TOTAL PART 1-OPERATING		$ 15,296,565.97	$ 2,778,050.04	$ 599,413.29	$ 4,380,327.86	$ -	$ 23,054,357.15	$ 211,945,771.22	
210	SBE & COBI BONDS	$ -	$ 34,989.26	$ -	$ -	$ -	$ 34,989.26	$ -	-
221	RACETRACK ISSUE - DEBT SERVICE	$ -	$ 1,401,717.06	$ -	$ -	$ -	$ 1,401,717.06	$ 238,250.00	0.00%
290	OTHER DEBT SERVICE	$ -	$ 920,236.20	$ -	$ -	$ -	$ 920,236.20	$ 6,444,346.50	0.00%
TOTAL PART 2-DEBT SERVICE		$ -	$ 2,356,942.52	$ -	$ -	$ -	$ 2,356,942.52	$ 6,682,596.50	
346	PUBLIC ED. CAPITAL OUTLAY-15-16	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
347	PUBLIC ED. CAPITAL OUTLAY-16-17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
348	PUBLIC ED. CAPITAL OUTLAY-17-18	$ -	$ 224.21	$ -	$ -	$ -	$ 224.21	$ -	-
349	PUBLIC ED. CAPITAL OUTLAY-18-19	$ -	$ -	$ -	$ -	$ -	$ -	$ 416,095.00	0.00%
360	CAPITAL OUTLAY & DEBT SERVICE	$ -	$ 661,409.21	$ -	$ -	$ -	$ 661,409.21	$ 100,000.00	0.00%
370	NONVOTE CAP IMPROV FD DIS SCH TAX 17-18	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
371	LOCAL CAPITAL OUTLAY TAX-10-11	$ -	$ 5.94	$ -	$ -	$ -	$ 5.94	$ -	-
372	LOCAL CAPITAL OUTLAY TAX-11-12	$ -	$ 109.59	$ -	$ -	$ -	$ 109.59	$ -	-
373	LOCAL CAPITAL OUTLAY TAX-12-13	$ -	$ 32.23	$ -	$ -	$ -	$ 32.23	$ -	-
374	CAP IMPROV FD DIS SCH TAX 13-14	$ -	$ 53.93	$ -	$ -	$ -	$ 53.93	$ -	-
375	CAP IMPROV FD DIS SCH TAX 14-15	$ -	$ 81.73	$ -	$ -	$ -	$ 81.73	$ -	-
376	CAP IMPROV FD DIS SCH TAX 15-16	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
377	CAP IMPROV FD DIS SCH TAX 16-17	$ -	$ 266.37	$ -	$ -	$ -	$ 266.37	$ -	-
378	CAP IMPROV FD DIS SCH TAX 17-18	$ -	$ 3,997.36	$ -	$ -	$ -	$ 3,997.36	$ -	-
379	CAP IMPROV FD DIS SCH TAX 18-19	$ -	$ 30,512.73	$ -	$ -	$ -	$ 30,512.73	$ 14,320,512.23	0.00%
390	LOCAL CAPITAL IMPROVE.FUND	$ -	$ 548,858.86	$ -	$ -	$ -	$ 548,858.86	$ 100,000.00	0.00%
392	1/2 CENT SALES TAX	$ -	$ 789,299.35	$ -	$ -	$ -	$ 789,299.35	$ 8,590,000.00	0.00%
396	CAPITAL OUTLAY - GENERAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
TOTAL PART 3-CAPITAL OUTLAY		$ -	$ 2,034,851.51	$ -	$ -	$ -	$ 2,034,851.51	$ 23,526,607.23	
400	OTHER SPECIAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,619,298.15	0.00%
410	FOOD SERVICE	$ -	$ 3,343,967.07	$ -	$ -	$ 251,696.45	$ 3,595,663.52	$ 11,667,135.00	0.00%
499	FEDERAL DIRECT	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,577,572.01	0.00%
TOTAL PART 4-SPECIAL REVENUE		$ -	$ 3,343,967.07	$ -	$ -	$ 251,696.45	$ 3,595,663.52	$ 25,864,005.16	
712	SELF-INSURANCE-HEALTH	$ -	$ 2,000,000.00	$ 14,972,296.08	$ -	$ -	$ 16,972,296.08	$ 20,300,000.00	73.76%
TOTAL PART 7-PROPRIETARY FUNDS		$ -	$ 2,000,000.00	$ 14,972,296.08	$ -	$ -	$ 16,972,296.08	$ 20,300,000.00	
810	SCHOOL INTERNAL FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,200.00	0.00%
891	EMPLOYEE FLEXIBLE BENEFITS PLAN	$ -	$ -	$ 189,832.02	$ -	$ -	$ 189,832.02	$ 275,000.00	69.03%
TOTAL PART 8-TRUST & AGENCY FUNDS		$ -	$ -	$ 189,832.02	$ -	$ -	$ 189,832.02	$ 295,200.00	
TOTAL ALL PARTS		$ 15,296,565.97	$ 12,513,811.14	$ 15,761,541.39	$ 4,380,327.86	$ 251,696.45	$ 48,203,942.80	$ 288,614,180.11	

* The State calculation for the Financial Condition Ratio does not include budget transfers. Therefore, the Estimated Revenue does not include budget transfer.

** The Financial Condition Ratio is calculated by: Unassigned Estimated Fund Balance + Assigned Estimated Fund Balance divided by Estimated Revenues.

Santa Rosa County School District Fiscal Year 2018-2019

Capital Outlay Project Priority List

Capital Outlay Projects
Fiscal Year 2018 - 2019
Summarized by Fund

PROJECT DESCRIPTION	PECO-MAINTENANCE FD 349	CO & DS FD 360	LOCAL CAP O/L FD 378/379	LOCAL CAP IMPRV. FD 390	1/2 CENT SALES TX FD 392	TOTAL
BUDGET TRANSFER			$ 9,625,437	$ 30,000	$ 2,550,000	$ 12,205,437
PAVING						$ -
SAFETY	$ 42,000	$ 208,000				$ 250,000
ROOFING	$ 374,095				$ 1,322,905	$ 1,697,000
HVAC			$ 54,763		$ 2,355,237	$ 2,410,000
LAND IMPROVEMENTS/ACQ			$ 800,000	$ 150,000	$ 1,530,000	$ 2,480,000
NEW CONSTRUCTION			$ 3,000,000	$ 100,000	$ 2,650,000	$ 5,750,000
EQUIPMENT			$ 500,000			$ 500,000
RENOVATION/REPLACEMENT				$ 20,000	$ 707,000	$ 727,000
PORTABLES			$ 449,800	$ 70,200		$ 520,000
GRAND TOTAL	$ 416,095	$ 208,000	$ 14,430,000	$ 370,200	$ 11,115,142	$ 26,539,437

Capital Outlay Project Priority List

Fiscal Year 2018 - 2019

Sorted by School

SITE	PROJECT DESCRIPTION	FUND	CNTR #	BUDGET AMT
AVALON MIDDLE	REPLACE CARPET W/TILE IN HALL	392	0302	$ 50,000
AVALON/BENNETT RUSSELL	RETENTION POND	392	0302	$ 100,000.00
		0302 TOTAL		$ 150,000
BENNETT RUSSELL ELEMENTARY	ADD STRIPES FOR CAR LANES @ PARENT PICKUP/DROP OFF	392	0312	$ 10,000
BENNETT RUSSELL ELEMENTARY	PURCHASE ADDL PROPERTY FOR PARKING	392	0312	$ 100,000
BENNETT RUSSELL ELEMENTARY	REFINISH METAL RAILING @ BUS RAMP	392	0312	$ 20,000
BENNETT RUSSELL ELEMENTARY	REPLACE DAMAGED PLAYGROUND EQUIPMENT	392	0312	$ 40,000
		0312 TOTAL		$ 170,000
CENTRAL SCHOOL	REROOF GYM	392	0021	$ 42,000
CENTRAL SCHOOL	TRACK IMPROVEMENTS	392	0021	$ 200,000
		0021 TOTAL		$ 242,000
CHUMUCKLA ELEMENTARY	NEW ADDRESS NUMBERS ON FRONT BLDG	392	0061	$ 1,000
CHUMUCKLA ELEMENTARY	REROOF GYM	392	0061	$ 34,000
		0061 TOTAL		$ 35,000
DIXON INTERMEDIATE	REPLACE CEILING TILE @ CAFETERIA	392	0331	$ 10,000
DIXON INTERMEDIATE	TRACK IMPROVEMENTS	392	0331	$ 200,000
		0331 TOTAL		$ 210,000
DIXON PRIMARY	ADD PRIVACY SLATS FOR FENCING & ADD BOLLARDS ON HWY 90	392	0171	$ 15,000
DIXON PRIMARY	REROOF BLDG 9	392	0171	$ 42,000
DIXON PRIMARY	REROOF PARTIAL BLDG 11	392	0171	$ 83,000
DIXON PRIMARY	REROOF PARTIAL BLDG 10 LOWER	349	0171	$ 120,000
DIXON PRIMARY	REROOF PARTIAL BLDG 10 UPPER	392	0171	$ 83,000
		0171 TOTAL		$ 343,000
EAST MILTON ELEMENTARY	REPAVE BUS RAMP PARKING LOT	392	0071	$ 100,000
		0071 TOTAL		$ 100,000

Capital Outlay Project Priority List

Fiscal Year 2018 - 2019

Sorted by School

SITE	PROJECT DESCRIPTION	FUND	CNTR #	BUDGET AMT
GULF BREEZE ELEMENTARY	REPLACE CARPET @ MEDIA CENTER	392	0101	$ 35,000
		0101 TOTAL		$ 35,000
GULF BREEZE HIGH	REPLACE CABINETS & REPAINT BASKETBALL CONCESSION	392	0103	$ 10,000
GULF BREEZE HIGH	REROOF BLDG 1	392	0103	$ 145,000
GULF BREEZE HIGH	TENNIS COURT IMPROVEMENTS	392	0103	$ 25,000
		0103 TOTAL		$ 180,000
GULF BREEZE MIDDLE	CORRECT DRAINAGE & REPLACE PE PLAYING SURFACE	392	0102	$ 100,000
GULF BREEZE MIDDLE	REPLACE CARPET @ ROOMS 112C & 112D	392	0102	$ 6,000
		0102 TOTAL		$ 106,000
HOBBS MIDDLE	ADD CUMULATIVE RECORDS VAULT	392	0231	$ 50,000
HOBBS MIDDLE	REPLACE EXISTING GLASS PANEL DOORS	392	0231	$ 50,000
		0231 TOTAL		$ 100,000
HOLLEY NAVARRE INTERMEDIATE	REROOF PARTIAL BLDG 1	392	0271	$ 141,000
		0271 TOTAL		$ 141,000
HOLLEY NAVARRE MIDDLE	RETENTION POND IMPROVEMENTS	392	0272	$ 40,000
		0272 TOTAL		$ 40,000
HOLLEY NAVARRE PRIMARY	SECURITY CAMERAS/ACCESS CONTROL	392	0281	$ 75,000
		0281 TOTAL		$ 75,000
JAY HIGH	REROOF BLDG 3 AUDITORIUM	392	0141	$ 26,000
JAY HIGH	JOINT USE SOFTBALL/BASEBALL FIELDHOUSE W/CONCESSION (SPLIT FUNDING)	379	0141	$ 1,000,000
JAY HIGH	JOINT USE SOFTBALL/BASEBALL FIELDHOUSE W/CONCESSION (SPLIT FUNDING)	392	0141	$ 500,000
		0141 TOTAL		$ 1,526,000
KING MIDDLE	CHILLER/HVAC RENOVATION PH II	392	0261	$ 2,200,000
		0261 TOTAL		$ 2,200,000
LOCKLIN TECHNICAL CENTER	REROOF BLDG 11	392	0321	$ 71,000

Capital Outlay Project Priority List

Fiscal Year 2018 - 2019

Sorted by School

SITE	PROJECT DESCRIPTION	FUND	CNTR #	BUDGET AMT
LOCKLIN TECHNICAL CENTER	REROOF BLDG 17	392	0321	$ 38,000
LOCKLIN TECHNICAL CENTER	REROOF BLDG 2	392	0321	$ 34,000
		0321 TOTAL		$ 143,000
MILTON HIGH	REROOF BAND ROOM	392	0151	$ 42,000
MILTON HIGH	REROOF BLDG 52	349	0151	$ 131,000
MILTON HIGH	REROOF WEIGHT ROOM	392	0151	$ 113,000
MILTON HIGH	REWORK A/C UNITS FOR REROOF	392	0151	$ 10,000
		0151 TOTAL		$ 296,000
ORIOLE BEACH ELEMENTARY	DRAINAGE IMPROVEMENTS/PLAYGROUND	392	0311	$ 30,000
		0311 TOTAL		$ 30,000
PACE HIGH SCHOOL	SOFTBALL FIELDHOUSE	392	0182	$ 2,000,000
		0182 TOTAL		$ 2,000,000
PEA RIDGE ELEMENTARY	HOOKUP/INSTALL RELOCATED PORTABLE	379	0301	$ 25,000
		0301 TOTAL		$ 25,000
RHODES ELEMENTARY	REROOF WINGS 4-5 (SPLIT FUNDING)	349	0191	$ 123,095
RHODES ELEMENTARY	REROOF WINGS 4-5 (SPLIT FUNDING)	392	0191	$ 107,905
		0191 TOTAL		$ 231,000
SAIL PROGRAM/SUPPORT COMPLEX	MODIFICATIONS OF SUPPORT COMPLEX FOR SAIL PROGRAM	390	9060	$ 100,000
		9060 TOTAL		$ 100,000
SIMS MIDDLE	BRUSH REMOVAL FOR SECURITY	392	0332	$ 20,000
SIMS MIDDLE	REROOF P.E. BLDG	392	0332	$ 21,000
SIMS MIDDLE	RESURFACE BASKETBALL COURT	392	0332	$ 75,000
		0332 TOTAL		$ 116,000
WEST NAVARRE INTERMEDIATE	CARPETING	392	0342	$ 75,000
		0342 TOTAL		$ 75,000
WEST NAVARRE PRIMARY	DEMO/REPLACE ESE PRE-K PLAYGROUND	392	0341	$ 50,000
		0341 TOTAL		$ 50,000

Capital Outlay Project Priority List

Fiscal Year 2018 - 2019

Sorted by School

SITE	PROJECT DESCRIPTION	FUND	CNTR #	BUDGET AMT
WOODLAWN BEACH MIDDLE	CORRECT DRAINAGE & TRACK & B'BALL COURT	392	0361	$ 200,000
		0361 TOTAL		$ 200,000
ADMINISTRATIVE SVCS (C/W)	FURNITURE, FIXTURES, & EQUIPMENT	392	9020	$ 150,000
ADMINISTRATIVE SVCS (C/W)	GROWTH MANAGEMENT SERVICES	390	9020	$ 30,000
ADMINISTRATIVE SVCS (C/W)	PORTABLE CLSRMS LEASE/INSTALL/REMOVAL (SPLIT FUNDING)	379	9020	$ 224,800
ADMINISTRATIVE SVCS (C/W)	PORTABLE CLSRMS LEASE/INSTALL/REMOVAL (SPLIT FUNDING)	390	9020	$ 70,200
ADMINISTRATIVE SVCS (C/W)	SECURITY CAMERAS/ACCESS CONTROL @ DISTRICT SITES FOR SAFETY/SECURITY	379	9020	$ 1,000,000
NEW PROPERTY	PURCHASE OF LAND IN PACE	379	9020	$ 800,000
		9020 TOTAL		$ 2,275,000
BUILDING MAINTENANCE	C/W DRAINAGE/RETENTION POND MAINT.	392	9003	$ 150,000
BUILDING MAINTENANCE	C/W EXTERIOR DOOR REPLACEMENTS	392	9003	$ 75,000
BUILDING MAINTENANCE	C/W FLOORING	392	9003	$ 200,000
BUILDING MAINTENANCE	C/W GENERATORS FUEL TANKS REFINISHING	390	9003	$ 20,000
BUILDING MAINTENANCE	C/W HVAC REPLACEMENT (SPLIT FUNDING)	379	9003	$ 54,763
BUILDING MAINTENANCE	C/W HVAC REPLACEMENT (SPLIT FUNDING)	392	9003	$ 145,237
BUILDING MAINTENANCE	C/W INFRASTRUCTURE FOR PORTABLE INSTALLATION/RELOCATION	379	9003	$ 200,000
BUILDING MAINTENANCE	C/W PAINTING	392	9003	$ 50,000
BUILDING MAINTENANCE	C/W PLAYGROUND SAFETY	392	9003	$ 75,000
BUILDING MAINTENANCE	C/W ROOFING REPAIRS & REPLACEMENTS	392	9003	$ 300,000
BUILDING MAINTENANCE	C/W SAFETY-TO-LIFE (SPLIT FUNDING)	349	9003	$ 42,000
BUILDING MAINTENANCE	C/W SAFETY-TO-LIFE (SPLIT FUNDING)	360	9003	$ 208,000
		9003 TOTAL		$ 1,520,000
FINANCE (C/W)	COPS PAYMENT (SPLIT FUNDING)	378	9023	$ 140,000
FINANCE (C/W)	COPS PAYMENT (SPLIT FUNDING)	379	9023	$ 3,304,347
FINANCE (C/W)	COPS PAYMENT - ADDL PREMIUM PMT FOR EARLY PAYOFF	379	9023	$ 3,000,000

Capital Outlay Project Priority List

Fiscal Year 2018 - 2019

Sorted by School

SITE	PROJECT DESCRIPTION	FUND	CNTR #	BUDGET AMT
		9023 TOTAL		$ 6,444,347
NEW SOUTH END K-8 SCHOOL	NEW SCHOOL SITEWORK & CONSTRUCTION	379	9998	$ 1,000,000
NEW SOUTH END K-8 SCHOOL	PAVING OF ELKHART DRIVE	390	9998	$ 50,000
		9998 TOTAL		$ 1,050,000
P.D.C. (C/W)	SCHOOL SITE TECHNOLOGY NEEDS	392	9007	$ 300,000
		9007 TOTAL		$ 300,000
RISK MANAGEMENT (C/W)	PROPERTY INSURANCE PREMIUM	379	9024	$ 877,000
		9024 TOTAL		$ 877,000
TECHNICAL SUPPORT (C/W)	COMPUTER UPGRADES	392	9037	$ 1,250,000
TECHNICAL SUPPORT (C/W)	TECHNOLOGICAL INFRASTRUCTURE	392	9037	$ 1,000,000
		9037 TOTAL		$ 2,250,000
SUPPORT SERVICES COMPLEX	MOTORIZED GATE FOR SAFETY/SECURITY	390	9004	$ 100,000
TRANSPORTATION (C/W)	LEASE OF BUSES	379	9004	$ 2,304,090
TRANSPORTATION (C/W)	PURCHASE OF ACTIVITY BUSES	379	9004	$ 500,000
		9004 TOTAL		$ 2,904,090
		GRAND TOTAL		$ 26,539,437

Santa Rosa County School District Fiscal Year 2018 – 2019

Certification of School Taxable Value

CERTIFICATION OF SCHOOL TAXABLE VALUE

SECTION I
2018
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	$	9,968,060,392
CURR. YR.TAXABLE VALUE OF PERSONAL PROPERTY (Business Equipment)	LINE 2	$	678,726,057
CURR. YR.TAXABLE VALUE OF CENTRALLY ASSESSED (Portion of Statewide Railroad)	LINE 3	$	8,356,579
CURR.YR.GROSS TAXABLE VALUE-OPER.(1+2+3)	LINE 4	$	10,655,143,028
CURR.YR.NET NEW TAXABLE VALUE (NEW CONSTRUCTION+ADDITIONS+ANNEXATIONS-DELETIONS)	LINE 5	$	329,404,692
CURRENT YR ADJ. TAXABLE VALUE (4-5)	LINE 6	$	10,325,738,336
PRIOR YR.GROSS TAXABLE VALUE	LINE 7	$	9,851,462,095
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		4.4350
Prior Year Local Board Millage Levy (Discretionary & Capital Outlay)		LINE 10		2.1480
Prior Year State Law Proceeds	(9)X(7)	LINE 11	$	43,691,234
Prior Year Local Board Proceeds	(10)X(7)	LINE 12	$	21,160,941
Prior Year Total State Law & Local Board Proceeds	(11)+(12)=(13)	LINE 13	$	64,852,175
Current Year State Law Rolled-Back Rate	(11)/(6)	LINE 14		4.2310
Current Year Local Board Rolled-Back Rate	(12)/(6)	LINE 15		2.0490
Current Year Proposed State Law Millage Rate		LINE 16		4.1510
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	$	44,229,499
Current year Local Board Proceeds	(17)X(4)	LINE 19	$	22,887,247
Current Year Total State Law & Local Board Proceeds	(18)+(19)=(20)	LINE 20	$	67,116,746
Current Year Proposed State Law Rate as a Percent Change of State Law Rolled-Back Rate	{[(16)/(14)]-1}X100	LINE 21		(1.89)
Current Year Total Proposed Rate as a Percent Change of Rolled-Back Rate	{[(16)+(17)/[(14)+(15)]-1}X100	LINE 22		0.30
Current Year VOTED DEBT Service Millage Levy				0

Santa Rosa County School District Fiscal Year 2018 – 2019

Budget Ads

BUDGET SUMMARY

TOTAL OPERATING EXPENDTURES
Fiscal Year 2018- 2019

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (including Prior Period Funding Adjustment Millage)	4.1510
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	6.299

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST AND AGENCY	PROPRIETARY FUNDS	TOTAL-ALL FUNDS
Federal Sources	$ 1,612,634.37	$ 21,248,059.16	$ -	$ -	$ -	$ -	$ 22,860,693.53
State Sources	$ 157,191,572.00	$ 109,451.00	$ 223,250.00	$ 516,095.00	$ -	$ -	$ 158,040,368.00
Local Sources	$ 53,141,564.85	$ 4,229,594.00	$ 15,000.00	$ 23,010,512.23	$ 295,200.00	$ 20,300,000.00	$ 100,991,871.08
				$ -			
TOTAL SOURCES	$ 211,945,771.22	$ 25,587,104.16	$ 238,250.00	$ 23,526,607.23	$ 295,200.00	$ 20,300,000.00	$ 281,892,932.61
Transfers In	$ 5,761,090.00	$ 276,901.00	$ 6,444,346.50		$ -	$ -	$ 12,482,337.50
Nonrevenue Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund Balances/Net Assets - July 1, 2018	$ 30,143,697.39	$ 5,218,555.31	$ 2,122,542.19	$ 21,633,369.34	$ 189,832.02	$ 12,677,238.83	$ 71,985,235.08
TOTAL REVENUES, TRANSFERS & BALANCES	$ 247,850,558.61	$ 31,082,560.47	$ 8,805,138.69	$ 45,159,976.57	$ 485,032.02	$ 32,977,238.83	$ 366,360,505.19
EXPENDITURES							
Instruction	$ 141,447,919.37	$ 10,158,199.79	$ -	$ -	$ -	$ -	$ 151,606,119.16
Pupil Personnel Services	$ 13,187,538.67	$ 442,167.79	$ -	$ -	$ -	$ -	$ 13,629,706.46
Instructional Media Services	$ 2,254,668.86	$ 17,175.16	$ -	$ -	$ -	$ -	$ 2,271,844.02
Instruction and Curriculum Development Services	$ 4,416,975.28	$ 2,169,983.37	$ -	$ -	$ -	$ -	$ 6,586,958.65
Instructional Staff Training Services	$ 2,670,043.92	$ 469,292.27	$ -	$ -	$ -	$ -	$ 3,139,336.19
Instruction Related Technology	$ 5,598,749.82	$ 51,626.18	$ -	$ -	$ -	$ -	$ 5,650,376.00
Board of Education	$ 744,356.67	$ 85,530.23	$ -	$ -	$ -	$ -	$ 829,886.90
General Administration	$ 769,381.66	$ -	$ -	$ -	$ -	$ -	$ 769,381.66
School Administration	$ 14,013,996.86	$ 91,163.74	$ -	$ -	$ -	$ -	$ 14,105,160.60
Facilities Aquisition & Construction	$ 13,287.82	$ 9,000.00	$ -	$ 27,871,587.71	$ -	$ -	$ 27,893,875.53
Fiscal Services	$ 1,248,368.66	$ -	$ -	$ -	$ -	$ -	$ 1,248,368.66
Food Service	$ -	$ 13,289,026.79	$ -	$ -	$ -	$ -	$ 13,289,026.79
Central Services	$ 2,698,632.19	$ 9,707.00	$ -	$ -	$ 275,000.00	$ 16,004,942.75	$ 2,983,339.19
Pupil Transportation Services	$ 14,281,786.29	$ 35,226.31	$ -	$ -	$ -	$ -	$ 14,317,012.60
Operation of Plant	$ 13,600,596.04	$ 37,133.43	$ -	$ -	$ -	$ -	$ 13,637,729.47
Maintenance of Plant	$ 4,108,531.46	$ 2,844.89	$ -	$ 3,048,100.85	$ -	$ -	$ 7,159,477.20
Admin Techonolgy Services	$ 2,658,911.09	$ -	$ -	$ -	$ -	$ -	$ 2,658,911.09
Community Services	$ 1,080,456.80	$ 618,820.00	$ -	$ -	$ -	$ -	$ 1,699,276.80
Debt Service	$ -	$ -	$ 6,448,196.17	$ -	$ -	$ -	$ 6,448,196.17
Other Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School Internal Funds	$ -	$ -	$ -	$ -	$ 20,200.00	$ -	$ 20,200.00
TOTAL EXPENDITURES	$ 224,794,201.46	$ 27,486,896.95	$ 6,448,196.17	$ 30,919,688.56	$ 295,200.00	$ 16,004,942.75	$ 305,949,125.89
Transfers Out	$ 2,000.00	$ -	$ -	$ 12,205,436.50	$ -	$ -	$ 12,207,436.50
Fund Balances/Net Assets - June 30, 2019	$ 23,054,357.15	$ 3,595,663.52	$ 2,356,942.52	$ 2,034,851.51	$ 189,832.02	$ 16,972,296.08	$ 48,203,942.80
TOTAL EXPENDITURES, TRANSFERS & BALANCES	$ 247,850,558.61	$ 31,082,560.47	$ 8,805,138.69	$ 45,159,976.57	$ 485,032.02	$ 32,977,238.83	$ 366,360,505.19

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 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.....$64,916,648
B. Less tax reductions due to Value Adjustment Board
and other assessment changes.....$64,473
C. Actual property tax levy.....$64,852,175

This year's proposed tax levy.....$67,116,746

A portion of the tax levy is required under state law in order for the school board to receive

$ 154,836,677 in state education grants. The required portion has decreased by 1.90 percent, and represents approximately seventh tenths of the proposed taxed.

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 2, 2018 @ 6:30 p.m. at School Board Meeting Room, 5086 Canal Street, Milton, Florida.

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