

# ST. JOHNS COUNTY SCHOOL DISTRICT FY 2015-2016 TENTATIVE BUDGET



**BEVERLY SLOUGH – CHAIRMAN**  
**DISTRICT 1**

**THOMAS ALLEN, JR. – BOARD MEMBER**  
**DISTRICT 2**

**BILL MIGNON – BOARD MEMBER**  
**DISTRICT 3**

**KELLY BARRERA – BOARD MEMBER**  
**DISTRICT 4**

**PATRICK CANAN – VICE CHAIRMAN**  
**DISTRICT 5**

**JOSEPH G. JOYNER, Ed.D., SUPERINTENDENT OF SCHOOLS**

**MICHAEL DEGUTIS, CHIEF FINANCIAL OFFICER**

**DARRELL COLEE, DIRECTOR FOR BUDGET**

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**MEMORANDUM**

**TO:** Members of the School Board  
**FROM:** Joseph G. Joyner, Ed.D., Superintendent of Schools  
**SUBJECT:** 2015-2016 Tentative Budget Letter of Transmittal  
**DATE:** July 30, 2015

On the following pages, you will find the St. Johns County School District's 2015-2016 Tentative Budget.

The 2015-2016 Tentative Budget is allocated among the following funds:

<b>Fund Name</b>	<b>Budgeted Revenue Transfers &amp; Fund Balances</b>	<b>Budgeted Expenses &amp; Transfers</b>	<b>Budgeted Fund Balances</b>
General	\$309,382,166.17	\$284,917,109.00	24,465,057.17
Capital Outlay	\$124,032,157.00	\$123,813,534.00	\$218,623.00
Debt Service	\$23,431,347.77	\$18,725,465.42	\$4,705,882.35
Special Revenue	<u>\$25,184,500.86</u>	<u>\$23,895,003.18</u>	<u>\$1,289,497.68</u>
<b>Subtotal</b>	<b>\$482,030,171.80</b>	<b>\$451,351,111.60</b>	<b>\$30,679,060.20</b>
Internal Services	\$51,893,026.80	\$49,865,401.00	\$2,027,625.80
<b>Total</b>	<b>\$533,923,198.60</b>	<b>\$501,216,512.60</b>	<b>\$32,706,686.00</b>

This budget will allow us to provide a learning environment for over 36,512 (K-12) students.

Although this is the tentative budget based on revenue from the second calculation, we should be aware of the potential for additional budget cuts from the state.

On Thursday, July 23, 2015, you approved our Tentative Millage and Budget Advertisement. On Sunday, July 26, 2015, the advertisement appeared in the *St. Augustine Record*. This evening we will hold our first public hearing concerning the 2015-2016 Tentative Budget. Immediately after the public hearing, we will ask you to approve the 2015-2016 Tentative Millage Rate and the 2015-2016 Tentative Budget.

If you have any questions or need additional information, please contact the Superintendent's Office at (904) 547-7502.

Respectfully submitted,

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Joseph G. Joyner, Ed.D., Superintendent of Schools

## Executive Summary

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From 2007-08 through 2011-12, the St. Johns County School District saw its amount of funds per student decreased by the legislative allocation process. When budgets are being reduced, the District still remains responsible for managing student growth, maintaining the constitutional class-size requirements, opening new schools and most recently implementing the new teacher and administrator evaluation system.

Although the 2015 Legislature increased funding for St. Johns County schools by approximately \$16.8 million, the financial and economic pressures still facing the District are tremendous. As an example, despite the increase of 9.47 percent in property value this year, the capital outlay millage remains at 1.5 mills rather than the previous levy allowed by law of 2.0 mills. Thus, the ability to raise revenue commensurate with the District's capital needs is severely restricted. Revenues for the Local Capital Improvement Fund are being projected to be \$31.7 million, or approximately \$2.7 million more than the prior year, yet the 2007-08 Local Capital Improvement Funds generated approximately \$46.8 million. This equates to an approximate 32 percent decrease in revenue sources for capital projects, while at the same time the number of students being served increased by 31.6 percent from 27,737 students in 2007-08 to 36,512 students in 2015-16. Since 2007-08, the capital outlay budget has lost access to more than \$180 million. This revenue loss will continue to jeopardize our ability to maintain existing schools or build new ones as needed. In addition, the ongoing lack of funding could negatively impact the District's credit rating and its ability to efficiently manage its debt.

The District's revenue and expenditure budgets have changed significantly since July 2014. Highlights from the 2015-16 budget process are as follows:

- State & local funding has increased by approximately \$16,860,426.
- Per student funding for 2015-16 is \$6,914.91, which remains well below the 2007-08 per student funding of \$7,202.43.
- Student population for 2015-16 is projected to grow by 4.6 percent, or 1,605 students.
- As a result of the lack of previously experienced state funding, the loss of the stimulus funding, continued student growth and other downward pressures on the budget, the District could use approximately \$23.5 million from its fund balance to sustain school operations during 2015-16.
- The 2015-16 budget will provide 122 additional instructional staff units.
- The Board's contribution to the medical, dental and vision plans will increase by 12 percent for the 2015-16 fiscal year in an effort to allow revenues an opportunity to catch up with the claims experienced by the plans. In addition, the employees who participate in these benefit plans will also experience a similar increase in their premiums for the 2015-16 fiscal year.
- In addition, other pressures on the District's budget include the proper funding mechanisms and related plan designs for its self-funded medical plan, the funding of the teacher performance pay system, the funding of the "one to one" digital learning initiative, the expiration of the federally funded Race to the Top grant and the various staffing changes necessary to maintain support of teaching and learning in our schools.

Florida continues to be in the lowest tier in the nation in terms of per student funding for operational needs when compared to other states. As previously mentioned, the funding did increase for 2015-16; however, the state has a long way to go to restore Florida K-12 funding to the 2007-08 level.

Finally, it cannot be understated that the District's capital and maintenance expense budgets continue to be restricted. This is due mainly to the fact that the District is currently growing at 4.6 percent this year and, as stated earlier, has endured several years of declining capital revenue. In fact, the 2007-08 capital fund generated approximately \$46.8 million. The same capital fund will generate only \$31.7 million in 2015-16. This disparity is due mainly to the continuing negative impacts of previous years' declining property values as a result of the housing market collapse and the related economic meltdown. More importantly, the Florida Legislature reduced the allowable millage levy from 2.0 mills to 1.75 mills in 2008-09 and then again to 1.5 mills in 2009-10. It currently remains at 1.5 mills for 2015-16. For the foreseeable future, capital and maintenance projects must be prioritized with a focus on critical needs only. The District will be forced to move away from being prepared for growth and using preventive maintenance (in order to minimize costs), to only meeting critical needs. A backlog of growth and maintenance needs (deferred maintenance) will surely develop.

If the District does not see a leveling or improvement in per student spending in the future, it will be necessary to once again reduce operating and capital expenditures budgets so there is not an emergency when our fund balance has been exhausted.

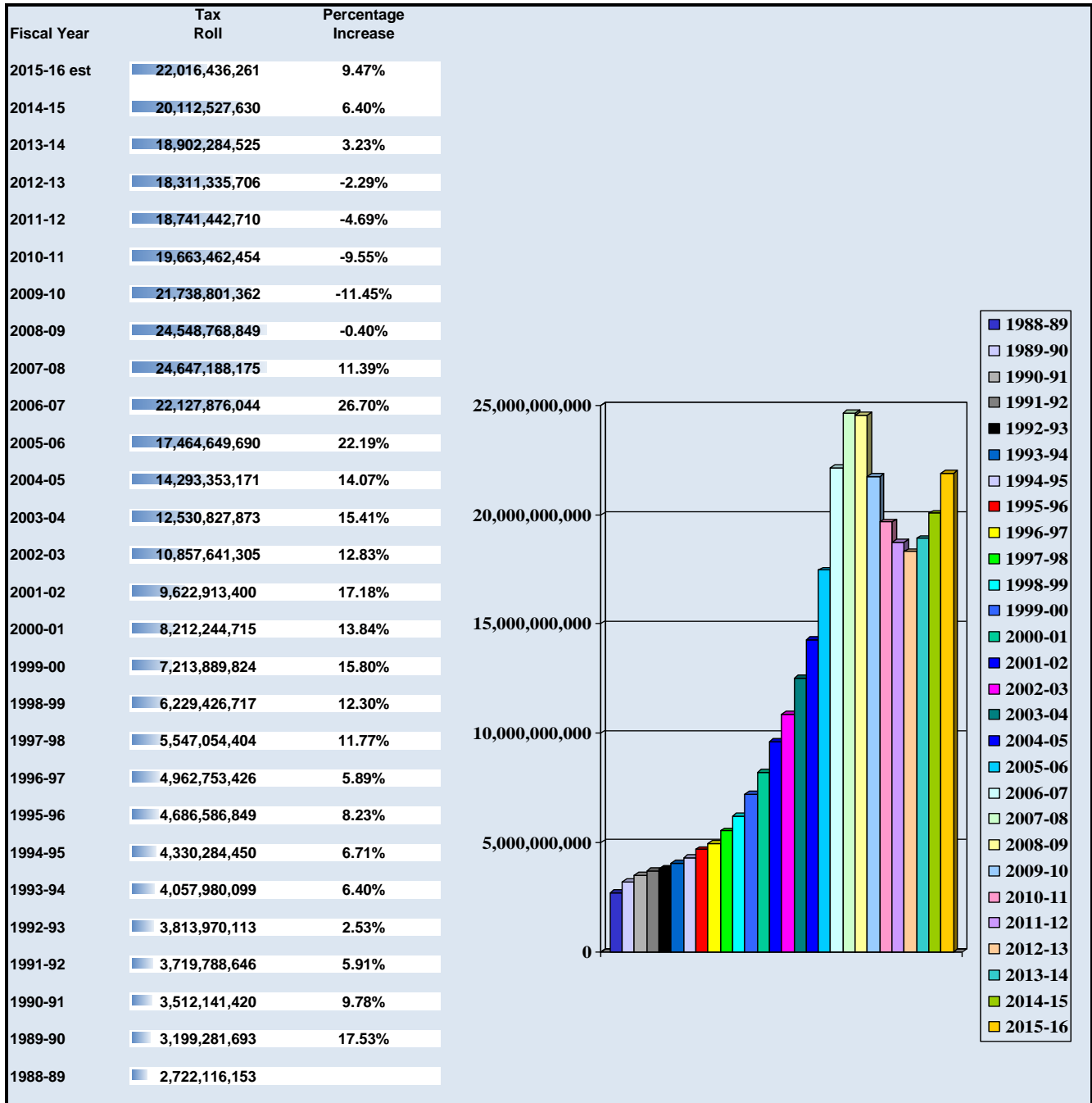
In closing, past performance is a good predictor of future performance. To review our past financial performance, please visit our web page at [www.stjohns.k12.fl.us](http://www.stjohns.k12.fl.us), and click on **Financial Transparency**. Here you will find detailed information about our financial activity.

## Historical Millage Authority

	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16
<b>Required Local Effort</b>  <b>And</b>  <b>Prior Year Required Local Effort</b>  <b>Total RLE</b>	4.932	5.111 (.179 increase includes a shift of .25 previously authorized in Capital Outlay)	5.294 *** (.183 increase results from a shift of the .25 from the Additional Discretionary Local Effort  <u>.009 PY</u> )  5.303	5.571	5.708  <u>.023 PY</u>  5.731	5.427  <u>.008 PY</u>  5.435	5.296	5.094	4.970  <u>.001 PY</u>  4.980
<b>Maximum DLE –</b> If district per student millage is less than State wide average the district receives funding to compress the value up to State Wide Average	.51	.498	.748 (Includes a shift of .25 from what was previously authorized for Capital Outlay reducing CO authority to 1.5)	.748	.748	.748	.748	.748	.748
<b>Additional Discretionary Local Effort</b> If per student millage generates less than \$100 – the district received funding to Provide Up to \$100 per FTE	.119	0.121	.0 (Note - .25 previously authorized – shifted to RLE.)						
<b>Capital Outlay Millage</b> (Not Equalized or Compressed)	2.0	1.75 (Reduced by .25- shifted to RLE)	1.50 (Reduced by .25- .25 shifted to DLE)	1.50	1.50	1.50	1.50	1.50	1.50
<b>Initial Total Millage Authorized</b>	<b>7.561</b>	<b>7.48</b>	<b>7.551</b>	<b>7.819</b>	<b>7.979</b>	<b>7.683</b>	<b>7.544</b>	<b>7.342</b>	<b>7.228</b>
<b>Super Majority Board Approved Millage –No Cap on Value Generated.</b> If district per student millage generates less than State wide average the districts levy is compressed provide up to State Wide Average of \$147.22 per FTE	-	-	.25  1. Levied by Super Majority Vote of Board 2. Can be used in either Operational or Capital Outlay. 3. If used in Capital Outlay – the district does not receive Compression to State Wide Average if value of .25 is less than State Wide Average).	.25					
<b>Total Potential Millage Authorized</b>	7.561	7.48	7.801 ***	8.069	7.979	7.683	7.544	7.342	7.228



## PROPERTY ASSESSMENT



Note: Information based on the DR-420S provided by the Property Appraisers Office for each respective year.



**EFFECTS OF THE NEW MILLAGE ON SELECTED  
HOME VALUES**

APPRAISED VALUE	HOMESTEAD EXEMPTION	EFFECTIVE TAX VALUE	2014	2015	NET DECREASE
			SCHOOL TAXES 7.342 MILLS	SCHOOL TAXES 7.228 MILLS	
100,000.00	25,000.00	75,000.00	550.65	542.10	-8.55
110,000.00	25,000.00	85,000.00	624.07	614.38	-9.69
120,000.00	25,000.00	95,000.00	697.49	686.66	-10.83
130,000.00	25,000.00	105,000.00	770.91	758.94	-11.97
140,000.00	25,000.00	115,000.00	844.33	831.22	-13.11
150,000.00	25,000.00	125,000.00	917.75	903.50	-14.25
160,000.00	25,000.00	135,000.00	991.17	975.78	-15.39
170,000.00	25,000.00	145,000.00	1,064.59	1,048.06	-16.53
180,000.00	25,000.00	155,000.00	1,138.01	1,120.34	-17.67
190,000.00	25,000.00	165,000.00	1,211.43	1,192.62	-18.81
200,000.00	25,000.00	175,000.00	1,284.85	1,264.90	-19.95
210,000.00	25,000.00	185,000.00	1,358.27	1,337.18	-21.09
220,000.00	25,000.00	195,000.00	1,431.69	1,409.46	-22.23
230,000.00	25,000.00	205,000.00	1,505.11	1,481.74	-23.37
240,000.00	25,000.00	215,000.00	1,578.53	1,554.02	-24.51
250,000.00	25,000.00	225,000.00	1,651.95	1,626.30	-25.65
260,000.00	25,000.00	235,000.00	1,725.37	1,698.58	-26.79
270,000.00	25,000.00	245,000.00	1,798.79	1,770.86	-27.93
280,000.00	25,000.00	255,000.00	1,872.21	1,843.14	-29.07
290,000.00	25,000.00	265,000.00	1,945.63	1,915.42	-30.21
300,000.00	25,000.00	275,000.00	2,019.05	1,987.70	-31.35
310,000.00	25,000.00	285,000.00	2,092.47	2,059.98	-32.49
320,000.00	25,000.00	295,000.00	2,165.89	2,132.26	-33.63
330,000.00	25,000.00	305,000.00	2,239.31	2,204.54	-34.77
340,000.00	25,000.00	315,000.00	2,312.73	2,276.82	-35.91
350,000.00	25,000.00	325,000.00	2,386.15	2,349.10	-37.05
360,000.00	25,000.00	335,000.00	2,459.57	2,421.38	-38.19
370,000.00	25,000.00	345,000.00	2,532.99	2,493.66	-39.33
380,000.00	25,000.00	355,000.00	2,606.41	2,565.94	-40.47
390,000.00	25,000.00	365,000.00	2,679.83	2,638.22	-41.61
400,000.00	25,000.00	375,000.00	2,753.25	2,710.50	-42.75
410,000.00	25,000.00	385,000.00	2,826.67	2,782.78	-43.89
420,000.00	25,000.00	395,000.00	2,900.09	2,855.06	-45.03
430,000.00	25,000.00	405,000.00	2,973.51	2,927.34	-46.17
440,000.00	25,000.00	415,000.00	3,046.93	2,999.62	-47.31
450,000.00	25,000.00	425,000.00	3,120.35	3,071.90	-48.45
460,000.00	25,000.00	435,000.00	3,193.77	3,144.18	-49.59
470,000.00	25,000.00	445,000.00	3,267.19	3,216.46	-50.73
480,000.00	25,000.00	455,000.00	3,340.61	3,288.74	-51.87
490,000.00	25,000.00	465,000.00	3,414.03	3,361.02	-53.01
500,000.00	25,000.00	475,000.00	3,487.45	3,433.30	-54.15
510,000.00	25,000.00	485,000.00	3,560.87	3,505.58	-55.29
520,000.00	25,000.00	495,000.00	3,634.29	3,577.86	-56.43
530,000.00	25,000.00	505,000.00	3,707.71	3,650.14	-57.57
540,000.00	25,000.00	515,000.00	3,781.13	3,722.42	-58.71
550,000.00	25,000.00	525,000.00	3,854.55	3,794.70	-59.85

**MILLAGE TO REVENUE  
(GENERAL FUND)**

<b>ASSESSMENT</b>		<b>\$ 22,016,436,261</b>
	<b>X</b>	
<b>TOTAL MILLAGE ( Divided by 1000)</b>		<b>5.728</b>
<small>(RLE 4.980, Disc. .748)</small>		
	<b>X</b>	
<b>COLLECTION RATE</b>		<b>96%</b>
<b>BUDGETED REVENUE</b>		<b>\$ 121,065,741</b>
<b>VALUE OF 1 MILL @ 96%</b>	<b>\$</b>	<b>21,135,779</b>

## **GENERAL OPERATING FUND OVERVIEW 2015-16**

The St. Johns County School District's General Fund or Operating Fund is the largest fund in the District's budget.

The General Operating Fund is used to pay the salaries and benefits of employees such as classroom teachers, school principals, school secretaries, and school custodians. The funds also are used to buy items such as textbooks, library books, classroom supplies, equipment, etc. In addition, these monies provide for such expenses as the schools' utility and communications bills.

The General Fund is supported mainly through the Florida Education Finance Program (FEFP). The funding source for the FEFP comes from two primary sources, state sales tax and local millage. The local millage is, of course, the property taxes collected in St. Johns County.

From 2008-09 through 2011-12, the St. Johns County School District had its amount of funds per student decreased by the legislative allocation process. While budgets were being reduced, the District remained (and still remains) responsible for managing student growth, maintaining the constitutional class-size requirements, opening of new schools and most recently implementing the new teacher and administrator evaluation system district-wide.

For example, the total funds per student in 2007-08 were \$7,202.43 and in 2015-16, the total funds per student are \$6,914.91. The 2015-16 funding is still \$287.52 lower than what was funded by the FEFP formula in 2007-08. To put that into perspective, if we were funded in 2015-16 at the same level as 2007-08, the District would receive approximately \$10.5 million in additional revenue that could be used for school operations.

Although the 2015 Legislature increased funding for St. Johns County schools by \$16.8 million, the financial and economic pressures still facing the District are tremendous. Due to several years' worth of declining property value and the legislatively reduced millage, revenues for the Local Capital Improvement Funds have declined significantly.

Transfers to the General Fund from Capital for the maintenance of our schools are now in jeopardy.

As this year's Operating Budget will total approximately \$309 million, Florida continues to be in the lowest tiers in terms of per student funding for operational needs when compared to other states. As previously mentioned, the funding did increase for 2015-16; however, the state has a long way to go to restore Florida K-12 funding to the 2007-08 level.

The following list reflects the budget cuts that were implemented since 2006. However, please note some of the personnel cuts have been restored, and others may be restored in the future as the economy continues to recover and demonstrates sustainable growth:

- Eliminated more than 300 positions
- Reduced energy cost by \$2.5 million (current cost avoidance is approximately \$33 million)
- Controlled the cost of the District's benefits package
- Delayed textbook purchases
- Reduced school operating budgets by 25 percent
- Reduced department operating budgets by 30 percent
- Reduced contractor payments by more than \$500,000
- Reduced the number of Youth Resource Officers in our schools from twenty-one to nine

These reductions have allowed the District to stabilize its operations since 2006 and to accumulate needed reserves to help balance our budget for the next couple of years. If there is no sustainable recovery in the state's economy and/or in the emphasis K-12 education receives from the Florida legislature within the next 24 months, public education in St. Johns County will face significant reductions in services for our students in 2017-18 or sooner.

The District's revenue and expenditure budgets have changed significantly since July 2014. Highlights are as follows:

- State & local funding has increased by approximately \$16,680,426.
- Per student funding for 2015-16 is \$6,914.91, which remains well below the 2007-08 per student funding of \$7,202.43.
- Student population for 2015-16 is projected to grow by 4.6 percent, or 1,605 students.
- As a result of the lack of previously experienced state funding, the loss of the stimulus funding, continued student growth and other downward pressures on the budget, the District could use approximately \$23.5 million from its fund balance to sustain school operations during 2015-16.
- The 2015-16 budget will provide 122 additional instructional staff units.
- The Board's contribution to the medical, dental and vision plans will increase by 12 percent for the 2015-16 fiscal year in an effort to allow revenues an opportunity to catch up with the claims experienced by the plans. In addition, the employees who participate in these benefit plans will also experience a similar increase in their premiums for the 2015-16 fiscal year.

Finally, the District's capital and maintenance expense budgets continue to be restricted. This is due mainly to the fact that the District is currently growing at 4.6 percent per year and has endured several years of declining capital revenue. In fact, the 2007-08 capital fund generated approximately \$46.8 million. The same capital fund will generate only \$31.7 million in 2015-16. This disparity is due mainly to the continuing negative impacts of previous years' declining property values as a result of the housing market collapse and the related economic meltdown. More importantly, the Florida Legislature reduced the allowable millage levy from 2.0 mills to 1.75 mills in 2008-09 and then again to 1.5 mills in 2009-10. It currently remains at 1.5 mills for 2015-16. For the foreseeable future, capital and maintenance projects must be prioritized with a focus on critical needs only. The District will be forced to move away from being prepared for growth and using preventive maintenance (in order to minimize costs), to only meeting critical needs. A backlog of growth and maintenance needs (deferred maintenance) will surely develop. If the District does not see a leveling or improvement in per student spending in the future, it will be necessary to once again reduce operating and capital expenditures budgets so there is not an emergency when our fund balance has been exhausted.

In closing, past performance is a good predictor of future performance. To review our past financial performance, please visit our web page at [www.stjohns.k12.fl.us](http://www.stjohns.k12.fl.us). If you visit the District's web page and click on **Financial Transparency**, you will find detailed information about our financial activity.

**REVENUE ESTIMATE  
GENERAL OPERATING FUND  
7/17/15**

	2012-13 Adopted	2013-14 Adopted	2014-15 Estimated Budget	15-16 Estimated Budget
<b>FEDERAL</b>				
ROTC	\$ 238,906.38	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
RSVP	\$ 40,830.41	\$ -	\$ -	\$ -
Medicaid	\$ -	\$ 300,000.00	\$ -	\$ -
MISC.				
<b>TOTAL FEDERAL</b>	<b>\$ 279,736.79</b>	<b>\$ 500,000.00</b>	<b>\$ 200,000.00</b>	<b>\$ 200,000.00</b>
<b>STATE</b>				
FEFP	\$ 45,207,699.00	\$ 53,578,296.00	\$ 66,772,088.00	\$ 76,961,462.00
PRIOR YEAR ADJUSTMENT				
CO&DS ADM.	\$ 18,468.27			
INST. MAT.	\$ 2,639,791.00	\$ 2,679,658.00	\$ 2,846,431.00	\$ 3,224,271.00
LOTTERY	\$ -	\$ -	\$ 332,251.00	\$ 129,037.00
TRANSPORTATION	\$ 7,743,836.00	\$ 7,851,024.00	\$ 8,061,452.00	\$ 8,540,187.00
CLASS SIZE REDUCTION	\$ 34,429,631.00	\$ 35,099,133.00	\$ 36,597,355.00	\$ 38,848,989.00
Voluntary Prekindergarten	\$ 534,467.61			
TEACHERS LEAD PGM	\$ 385,285.00	\$ 556,811.00	\$ 570,371.00	\$ 603,103.00
TECHNOLOGY ALLOCATION			\$ 523,934.00	\$ 806,002.00
EXCELLENT TEA. PGM				
RACING FUNDS	\$ 206,750.00	\$ 206,750.00	\$ 206,750.00	\$ 206,750.00
STATE LICENSE TAX	\$ 70,000.00	\$ 40,000.00	\$ 67,000.00	\$ 67,000.00
WORKFORCE DEVELOPMENT	\$ 5,296,219.00			
WORKFORCE Education	\$ 75,533.00			
Adults With Disabilities	\$ 85,834.00			
FULL SERVICE SCHOOL	\$ 76,364.60	\$ -	\$ -	\$ -
SCHOOL RECOGNITION	\$ 2,016,898.00	\$ 2,016,898.00	\$ 2,112,778.00	\$ 2,572,747.00
Teacher Salary Increase		\$ 5,729,929.00	\$ -	\$ -
MISC. STATE	\$ 3,431.00			
<b>TOTAL STATE</b>	<b>\$ 98,790,207.48</b>	<b>\$ 107,758,499.00</b>	<b>\$ 118,090,410.00</b>	<b>\$ 131,959,548.00</b>
<b>LOCAL</b>				
RLE	\$ 96,000,595.32	\$ 96,095,769.00	\$ 98,373,242.00	\$ 105,256,179.00
DISC. MILLAGE	\$ 13,212,225.48	\$ 13,572,439.00	\$ 14,445,070.00	\$ 15,809,563.00
SUP.DISC. MILL				
CRITICAL OPERATING	\$ -	\$ -	\$ -	\$ -
TAX REDEMPTIONS	\$ 392,348.63	\$ 324,100.00	\$ 350,000.00	\$ 200,000.00
RENT	\$ 486,974.75			
INTEREST	\$ 180,299.48	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00
DAY CARE FEES	\$ 3,942,654.19			
OTHER FEES (1)	\$ 624,228.51			
INDIRECT COST	\$ 473,078.93	\$ 600,000.00	\$ 600,000.00	\$ 600,000.00
LOST TEXTBOOKS				
Field Trips	\$ 536,742.45	\$ 269,500.00	\$ 262,500.00	\$ 282,100.00
OTHER LOCAL (2)	\$ 1,579,713.03	\$ 525,359.00	\$ 844,028.00	\$ 878,057.00
<b>TOTAL LOCAL</b>	<b>\$ 117,428,860.77</b>	<b>\$ 111,547,167.00</b>	<b>\$ 115,034,840.00</b>	<b>\$ 123,185,899.00</b>
<b>TOTAL REVENUE</b>	<b>\$ 216,498,805.04</b>	<b>\$ 219,805,666.00</b>	<b>\$ 233,325,250.00</b>	<b>\$ 255,345,447.00</b>
<b>Transfers In:</b>				
From Capital (3)	\$ 8,115,708.76	\$ 5,001,974.00	\$ 5,072,578.00	\$ 5,735,883.00
From Workers Comp.	\$ -	\$ 123,228.00	\$ 126,022.00	\$ -
From Medical Fund	\$ -	\$ 126,869.00	\$ 109,652.00	\$ -
From Food Service	\$ 1,426,732.51	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
<b>Total Revenue &amp; Transfers</b>	<b>\$ 226,041,246.31</b>	<b>\$ 225,307,737.00</b>	<b>\$ 238,883,502.00</b>	<b>\$ 261,331,330.00</b>

**St. Johns County School District  
Revenue Comparison  
2014-15 to 2015-16**

GENERAL FUND Revenue	Adopted 2013-14	Adopted 2014-15	Estimated 2015-16	% Change From 2014-15
State FEFP	\$70,395,718	\$78,774,276	\$90,135,025	14.42%
State Miscellaneous	\$37,362,781	\$39,316,134	\$41,824,523	6.38%
Taxes	\$109,668,208	\$112,818,312	\$121,065,742	7.31%
Local Miscellaneous	\$1,878,959	\$2,216,528	\$2,120,157	-4.35%
Federal	\$500,000	\$200,000	\$200,000	0.00%
<b>Total Revenue</b>	<b>\$219,805,666</b>	<b>\$233,325,250</b>	<b>\$255,345,447</b>	<b>9.44%</b>
Transfers In	\$5,502,071	\$5,558,252	\$5,985,883	7.69%
Estimated Cash Forward	\$67,425,044	\$59,630,403	\$48,050,836	-19.42%
<b>Total Revenue and Cash Forward</b>	<b>\$292,732,781</b>	<b>\$298,513,905</b>	<b>\$309,382,166</b>	<b>3.64%</b>

FEFP Funding  
Based on the 2nd calculation

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
State	\$ 61,331,888	\$ 70,311,574	\$ 61,683,669	\$ 64,820,314	\$ 73,277,004	\$ 75,092,922	\$ 92,880,434	\$ 107,511,749	\$ 117,816,660	\$ 131,685,798
Local	\$ 119,176,882	\$ 130,407,574	\$ 134,656,675	\$ 125,162,238	\$ 123,979,871	\$ 116,254,295	\$ 108,548,639	\$ 109,668,208	\$ 112,818,312	\$ 121,044,606
Federal	\$ 180,508,770	\$ 200,719,148	\$ 196,340,344	\$ 200,209,798	\$ 207,096,565	\$ 191,347,217	\$ 201,429,073	\$ 217,179,957	\$ 230,634,972	\$ 252,730,404
State	34%	35%	31%	32%	35%	39%	46%	50%	51%	52%
Local	66%	65%	69%	63%	60%	61%	54%	50%	49%	48%
Federal	0%	0%	0%	5%	5%	0%	0%	0%	0%	0%
Total State wide FEFP	18,307,107,220	19,309,817,902	18,386,876,554	17,935,246,684	18,082,453,785	16,622,785,377	17,200,993,777	18,298,734,603	18,901,707,560	19,707,125,342
District % of Total FEFP	0.99%	1.04%	1.07%	1.12%	1.15%	1.15%	1.17%	1.19%	1.22%	1.28%
FTE	26861.14	27,866.50	28477.71	29724.24	30284.02	31247.12	32186.53	32649.31	33,869.45	36,511.72
Funds per student	\$ 6,720.07	\$ 7,202.88	\$ 6,894.53	\$ 6,735.57	\$ 6,838.48	\$ 6,123.68	\$ 6,258.18	\$ 6,651.90	\$ 6,809.53	\$ 6,921.90

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2016

Page 2

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	200,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	200,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	90,135,025.00
Workforce Development	3315	
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	206,750.00
State Forest Funds	3342	
State License Tax	3343	67,000.00
District Discretionary Lottery Funds	3344	129,037.00
Class Size Reduction Operating Funds	3355	38,848,989.00
Florida School Recognition Funds	3361	2,572,747.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program (VPK)	3371	
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	131,959,548.00
<i>LOCAL:</i>		
District School Taxes	3411	121,065,742.00
Tax Redemptions	3421	200,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	
Investment Income	3430	160,000.00
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Postsecondary Career Certificate and Applied Technology Diploma	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	7,000.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,753,157.00
Total Local	3400	123,185,899.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>255,345,447.00</b>
<b>OTHER FINANCING SOURCES</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	5,735,883.00
From Special Revenue Funds	3640	250,000.00
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	5,985,883.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>5,985,883.00</b>
Fund Balance, July 1, 2015	2800	48,050,836.17
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>309,382,166.17</b>



DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2016

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	177,393,404.20	116,146,277.00	40,713,219.00	3,684,245.00		14,444,724.20	37,179.00	2,367,760.00
Student Support Services	6100	16,713,624.00	11,833,595.00	4,106,669.00	666,942.00		97,353.00	8,065.00	
Instructional Media Services	6200	4,692,486.00	3,135,582.00	1,317,925.00	192,100.00		139,866.00	78,903.00	1,000.00
Instruction and Curriculum Development Services	6300	4,830,029.80	3,518,134.00	1,085,664.00	161,320.80		46,780.00	7,496.00	10,665.00
Instructional Staff Training Services	6400	880,471.00	627,909.00	182,799.00	63,763.00		6,000.00		
Instruction-Related Technology	6500	7,676,354.00	3,456,922.00	1,081,082.00	2,847,025.00	4,000.00		287,325.00	
Board	7100	993,970.00	221,974.00	117,646.00	620,350.00		4,000.00		30,000.00
General Administration	7200	349,568.00	349,568.00	70,234.00	9,000.00		6,000.00		13,500.00
School Administration	7300	18,049,706.00	12,966,392.00	4,125,542.00	621,306.00		287,467.00	18,284.00	30,715.00
Facilities Acquisition and Construction	7400	4,105,542.00	1,028,890.00	319,596.00	2,715,806.00	13,000.00	9,000.00	7,750.00	14,500.00
Fiscal Services	7500	1,925,734.00	1,254,225.00	405,248.00	174,600.00		22,128.00	6,333.00	63,200.00
Food Service	7600								
Central Services	7700	3,329,410.00	2,263,369.00	648,634.00	356,048.00	5,500.00	42,409.00	5,500.00	5,900.00
Student Transportation Services	7800	12,900,613.00	6,295,207.00	3,021,700.00	408,316.00	2,343,250.00	638,740.00	2,500.00	200,900.00
Operation of Plant	7900	22,115,233.79	7,347,998.00	3,456,461.00	3,866,413.00	6,061,259.36	1,333,748.24	64,528.32	4,823.87
Maintenance of Plant	8100	8,179,367.21	4,529,650.00	1,352,629.00	847,811.00	131,434.00	615,443.62	702,399.59	
Administrative Technology Services	8200	663,757.00	295,943.00	96,181.00	182,058.00		5,000.00	39,375.00	45,200.00
Community Services	9100	118,839.00	49,988.00	19,695.00	47,656.00		1,500.00		
Debt Service	9200								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		284,917,109.00	175,024,889.00	62,300,924.00	17,288,869.80	8,558,443.36	17,690,129.06	1,265,687.91	2,788,165.87
<b>OTHER FINANCING USES:</b>									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2016	2710	456,023.00							
Restricted Fund Balance, June 30, 2016	2720	715,158.39							
Committed Fund Balance, June 30, 2016	2730	9,773,011.31							
Assigned Fund Balance, June 30, 2016	2740	9,406,328.41							
Unassigned Fund Balance, June 30, 2016	2750	4,114,536.06							
<b>TOTAL ENDING FUND BALANCE</b>	2700	24,465,067.17							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		309,382,166.17							

**St. Johns County School District  
Appropriations Comparison  
2014-15 to 2015-16**

GENERAL FUND	Adopted 2013-14	Adopted 2014-15	Estimated 2015-16	% Change From 2014-15
<b>Expenditures</b>				
Instruction	\$153,076,156	\$161,147,707	\$177,393,404	10.08%
Pupil Services	\$14,147,106	\$16,466,068	\$16,712,624	1.50%
Instructional Media	\$4,433,122	\$4,744,960	\$4,692,486	-1.11%
Instruction & Curriculum Development	\$4,414,190	\$5,133,359	\$4,830,030	-5.91%
Instructional Staff Training	\$344,737	\$1,069,649	\$880,471	-17.69%
Instruction Related Technology	\$5,636,115	\$6,465,017	\$7,676,354	18.74%
Board of Education	\$704,790	\$800,800	\$993,970	24.12%
General Administration	\$340,758	\$347,235	\$349,568	0.67%
School Administration	\$13,091,319	\$14,682,862	\$18,049,706	22.93%
Facilities Acquisition & Const.	\$3,306,926	\$3,441,526	\$4,105,542	19.29%
Fiscal Services	\$1,774,945	\$1,783,244	\$1,925,734	7.99%
Central Services	\$3,378,707	\$3,488,518	\$3,329,410	-4.56%
Pupil Transportation	\$11,645,243	\$12,046,333	\$12,900,613	7.09%
Operation of Plant	\$20,644,531	\$21,946,397	\$22,115,234	0.77%
Maintenance of Plant	\$7,736,041	\$8,157,876	\$8,179,367	0.26%
Administrative Technology Services	\$578,304	\$595,631	\$663,757	11.44%
Community Services	\$109,401	\$117,280	\$118,839	1.33%
Debt Service	\$0	\$0	\$0	
<b>Total Appropriations</b>	<b>\$245,362,390</b>	<b>\$262,434,462</b>	<b>\$284,917,109</b>	<b>8.57%</b>
Transfers out	\$0	\$0	\$0	
<b>Reserves</b>				
Non-Spendable Inventory	\$408,686	\$456,023	\$456,023	0.00%
Restricted	\$411,842	\$504,966	\$715,158	41.63%
Committed	\$9,840,195	\$10,083,976	\$9,773,011	-3.08%
Assigned	\$14,176,227	\$21,315,319	\$9,406,328	-55.87%
Unassigned	\$22,533,440	\$3,719,159	\$4,114,536	10.63%
<b>Total Appropriations &amp; Reserves</b>	<b>\$292,732,781</b>	<b>\$298,513,905</b>	<b>\$309,382,166</b>	<b>3.64%</b>

**ST. JOHNS COUNTY SCHOOLS  
TENTATIVE 2015-16  
BUDGET**

**APPROPRIATIONS CATEGORIES**

	Adopted 2013-14	Adopted 2014-15	Estimated 2015-16	2015-16% of TOTAL	% Change From 2014-15
Salaries & Benefits	\$205,259,379	\$218,568,737	\$237,325,813	83.30%	8.58%
Purchased Services	\$14,671,844	\$15,661,500	\$17,288,870	6.07%	10.39%
Energy Services	\$8,332,173	\$8,462,131	\$8,558,443	3.00%	1.14%
Materials & Supplies	\$13,769,917	\$16,078,953	\$17,690,129	6.21%	10.02%
Capital Outlay	\$945,965	\$941,454	\$1,265,688	0.44%	34.44%
All Other	\$2,383,113	\$2,721,687	\$2,788,166	0.98%	2.44%
<b>Total Appropriations</b>	<b>\$245,362,390</b>	<b>\$262,434,462</b>	<b>\$284,917,109</b>		<b>8.57%</b>

ST. JOHNS COUNTY SCHOOL DISTRICT  
2015-2016 TENTATIVE  
CAPITAL OUTLAY BUDGET



Allen D. Nease High School  
Facilities/Classroom Additions, Renovations & Site Improvements

July 30, 2015

**CAPITAL OUTLAY  
SUMMARY BUDGET**

**FY 2015-2016**

**CAPITAL PROJECTS FUND**

**ESTIMATED TRANSFERS, REVENUE & FUND BALANCE:**

CO & DS	\$258,833.00
PECO Maintenance	\$1,126,109.00
PECO Construction	\$0.00
PECO High Growth	\$0.00
Capital Improvement (1.5 Mills)	\$31,703,669.00
Impact Fees	\$10,000,000.00
School Concurrency Proportionate Share Mitigation	\$2,000,000.00
Miscellaneous (Local)	<u>\$150,000.00</u>
<b>Subtotal</b>	<b>\$45,238,611.00</b>
Fund Balance 6-29-2015	\$78,793,546.00
<b>Total Estimated Revenue &amp; Fund Balance</b>	<b><u>\$124,032,157.00</u></b>

**ESTIMATED APPROPRIATIONS:**

Library Books (610)	\$58,388.00
Buildings & Fixed Equipment (630)	\$45,949,815.00
Furniture, Fixtures & Equipment (640)	\$9,601,935.00
Motor Vehicles (Including Buses) (650)	\$3,880,453.00
Land (660)	\$8,125.00
Improvements Other Than Buildings (670)	\$4,994,606.00
Remodeling and Renovations (680)	\$34,667,372.00
Computer Software (690)	<u>\$0.00</u>
<b>Subtotal Appropriations</b>	<b>\$99,160,694.00</b>

**Transfers (9700):**

To Operating Budget (Maintenance, Relocatables, Property Insurance, Excelsior Lease)	\$5,438,586.00
To FCTC	\$297,297.00
To Debt Service (COPs/QSCBs)	<u>\$18,916,957.00</u>
<b>Subtotal Transfers</b>	<b>\$24,652,840.00</b>

**Reserves:** \$218,623.00

**Total Appropriations, Transfers and Reserves** **\$124,032,157.00**

**CAPITAL PROJECTS FUND  
ESTIMATED APPROPRIATIONS  
(State and Local)**

**NEW PROJECTS, CONTINUING PROJECTS & TRANSFERS  
2015-2016**

<b>Facility:</b>	<b>Total FY 2015-2016</b>
New High School Expansion "GGG"	\$1,000,000.00
New K-8 School "KK"	\$1,000,000.00
New Middle School "JJ"	\$258,833.00
Technology Plan	\$3,751,215.00
Motor Vehicles (8 Buses & Radios)	\$973,998.00
GPS Pilot Program	\$15,500.00
Equipment	\$650,000.00
School-Based Maintenance	\$500,000.00
District-Wide Security	\$350,000.00
District-Wide Maintenance	\$7,146,225.00
SREF/ADA/Inspections	\$325,000.00
New/Upgrade Relocatables	\$4,000,000.00
Playgrounds	\$100,000.00
District-Wide Other Projects	\$75,000.00
SJTHS Culinary Program	\$300,000.00
Media Upgrades	\$100,000.00
AED Replacements	\$40,000.00
<b>Total New Projects</b>	<b>\$20,585,771.00</b>
Transfer to Operating Budget	\$5,438,586.00
Transfer to FCTC	\$297,297.00
Transfer to Debt Service Budget/COPs Series 2006, 2012, 2013 and QSCBs Series 2010	\$18,916,957.00
<b>Total Transfers</b>	<b>\$24,652,840.00</b>
<b>TOTAL NEW PROJECTS, CONTINUING PROJECTS AND TRANSFERS</b>	<b>\$45,238,611.00</b>

**2015-2016 LOCAL MILLAGE**

**1.5 PROPERTY TAX  
CAPITAL OUTLAY BUDGET**

District-Wide Maintenance	\$6,020,116.00
District-Wide Security	\$350,000.00
Equipment Purchases	\$650,000.00
Motor Vehicles (8 Buses & Radios)	\$973,998.00
GPS Pilot System	\$15,500.00
Playgrounds	\$100,000.00
Safety Inspections/Repairs	\$250,000.00
School-Based Maintenance	\$500,000.00
AED Replacement	\$40,000.00
Media Upgrades	\$100,000.00
SJTHS Culinary Program	\$300,000.00
Technology Plan	\$3,751,215.00
Transfer to FCTC	\$297,297.00
Transfer to Operating Budget	\$5,438,586.00
Transfer to Debt Service Budget/COPs Series 2006, 2012, 2013 & QSCBs 2010	<u>\$12,916,957.00</u>
<b>TOTAL</b>	<b>\$31,703,669.00</b>

*Note:* The above allocations are specifically identified to the 1.5 mills of property tax that is levied for Capital Outlay. These allocations are incorporated with State allocations and identified on Page 3 as the total "New Projects, Continuing Projects and Transfers" for 2015-2016. These appropriations are also used to identify the allocations as required in our Notice of Tax for School Capital Outlay on Page 4.

## NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The St. Johns County School Board will soon consider a measure to continue to impose a **1.5 mill** property tax for the Capital Outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of **5.728 mills** for operating expenses and is proposed solely at the discretion of the School Board.

### **THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.**

The Capital Outlay tax will generate approximately **\$31,703,669** to be used for the following projects:

#### **CONSTRUCTION AND REMODELING**

- School Expansions
- ADA Compliance – All Schools
- Purchase of School Sites

#### **MAINTENANCE, RENOVATION AND REPAIR**

Computer Networking Schools/Ancillary Facilities	Repair/Replacement Windows/Doors
Electrical and Plumbing Fixtures	Resurfacing of Floors
Fencing	Replacement of System Equipment (Current Code)
HVAC Systems Replacement/EMS Upgrades	Replace Carpet/Floor Tile
Intercom System Replacement	Roofing or Roof Replacement
Interior/Exterior Painting	Routine Maintenance of Facilities
Landscaping/Sitework/Drainage/Irrigation Systems/ Outdoor Lighting	Safety (SREF) Requirements / AED Devices
Playground Equipment/Outdoor Athletic Facilities	Security Systems Replacement
Repairing	Sound System Replacement
Repair/Replacement of Interior Finishes	Set-up/Breakdown/Relocation of Portable Buildings
Repair or Resurface of Parking Lot and Walkways	Support Services Renovations
	Classroom Remodeling/Renovations

#### **MOTOR VEHICLE PURCHASES**

- Purchase of Twenty-Four (24) School Buses
- Purchase, lease-purchase, or lease of motor vehicles used for the maintenance or operation of plants and equipment; Security vehicles; and vehicles used in storing or distributing materials and equipment.

#### **NEW AND REPLACEMENT EQUIPMENT, COMPUTERS, ENTERPRISE RESOURCE SOFTWARE, AND S. 1011.71(2), F.S., ELIGIBLE EXPENDITURES IN SUPPORT OF DIGITAL CLASSROOMS PLANS PURSUANT TO S. 1011.62(12), F.S.**

Furniture and Equipment	Software	Lease of Tablets
New Library Books	Lease-Purchase of Computer Hardware	

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

- New Schools

#### **PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES**

- One (1) Year Lease of Administrative Space at Excelsior Center

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

Removal of Hazardous Waste	Environmental/Remediation
Wetlands Monitoring and Improvements	

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

#### **PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES**

- One (1) Year Lease of Portable Classrooms

#### **PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER**

All concerned citizens are invited to a public hearing to be held on **Thursday, July 30, 2015, at 5:30 P.M.** at the St. Johns County School Board Meeting Room, 40 Orange Street, St. Augustine, Florida. A **DECISION** on the proposed **CAPITAL OUTLAY TAXES** will be made at this hearing.



**2015-2016 CAPITAL OUTLAY FUND BALANCE**  
**(Continuing Projects thru 6/30/15)**  
**Updated as of 7/06/15**

<b>School/Facility:</b>	<b>Total</b>
Crookshank	\$8,175,799
Cunningham Creek	\$274,401
Durbin Creek	\$175,133
Hartley	\$166,761
Hickory Creek	\$216,020
R. B. Hunt	\$50,291
Julington Creek	\$125,427
Ketterlinus	\$130,606
Mason	\$113,891
Mill Creek	\$199,138
Ocean Palms	\$187,649
Osceola	\$143,600
Rawlings	\$308,092
South Woods	\$201,750
Timberlin Creek	\$184,995
Wards Creek Elementary	\$125,902
Webster	\$576,265
Palencia Elementary	\$52,198
Fruit Cove	\$571,758
Landrum	\$212,284
Liberty Pines Academy - "GG"	\$145,530
Murray	\$285,982
Pacetti Bay Middle	\$170,884
Rogers	\$184,728
Sebastian	\$1,747,576
Switzerland Point	\$67,662
Patriot Oaks Academy - "HH"	\$5,509,397
Valley Ridge Academy - "II"	\$7,417,123
Bartram Trail	\$282,430
Creekside High	\$3,974,718
Nease	\$16,357,947
Pedro Menendez	\$604,076
Ponte Vedra High	\$137,345
SAHS	\$1,260,036
FCTC	\$0
St. Johns Technical High	\$410,367
Hamblen Center/Gaines	\$77,531
Admin. Bldgs./Yates	\$262,704
Fullerwood Building	\$128,069
Purchasing Warehouse	\$10,264
SJC Transition Program	\$24,403
Technology Plan	\$2,635,658
Transportation:	\$84,687
Buses/Vehicles	\$2,817,488
Equipment-District Wide	\$245,162
Business & Fiscal Services	\$68,931
Food Service	\$0
Human Resources	\$533
Maintenance-District Wide	\$6,014,877
Relocatables	\$4,260,014
Land Purchases-District Wide	\$0
Reserve	\$218,623
Transfers to General	\$0
COP's Payments (Debt Serv.)	\$0
District Wide - Other Projects	\$11,196,840
<b>TOTAL</b>	<b>\$78,793,546</b>

**St. Johns County School District  
Debt Service Funds  
2015-16**

DEBT SERVICE	Estimated SBE & COBI	District Bonds	Certificates of Participation
<b>Revenue</b>			
Federal	\$ -	\$ -	\$ 733,491.20
State	\$ -	\$ -	\$ -
Local	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 733,491.20</b>
Transfers In	\$ -	\$ -	\$ 18,916,957.00
Estimated Carry-Forward	\$ -	\$ -	\$ 3,780,899.57
<b>Total Revenue and Carry-Forward and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,431,347.77</b>
<b>Expenditures</b>			
Redemption of Principal	\$ -	\$ -	\$ 13,410,000.00
Interest	\$ -	\$ -	\$ 5,276,771.50
Dues & Fees	\$ -	\$ -	\$ 38,693.92
<b>Total Appropriations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,725,465.42</b>
Sinking Fund	\$ -	\$ -	\$ 4,705,882.35
<b>Total Appropriations &amp; Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,431,347.77</b>

**ST. JOHNS COUNTY SCHOOL DISTRICT  
 CERTIFICATE OF PARTICIPATION  
 SERIES 2006 UNREFUNDED  
 ANNUAL  
 INTEREST PRINCIPAL PAYMENTS**

	December 15 Interest Payment	June 15 Interest Payment	June 15 Principal Payment	Total Payment
<b>2014-2015</b>		<b>\$445,598.75</b>	<b>\$9,890,000.00</b>	<b>\$10,335,598.75</b>
<b>2015-2016</b>	<b>\$242,225.00</b>	<b>\$242,225.00</b>	<b>\$10,300,000.00</b>	<b>\$10,784,450.00</b>
<b>Original Principal</b>		<b>\$20,190,000.00</b>		
<b>Current Outstanding</b>		<b>\$10,300,000.00</b>		
<b>Original Interest Expense</b>		<b>\$930,048.75</b>		
<b>Current Interest Expense</b>		<b>\$484,450.00</b>		

Strikethrough areas are payments completed.

**ST. JOHNS COUNTY SCHOOL DISTRICT  
 CERTIFICATE OF PARTICIPATION  
 SERIES 2015  
 ADVANCED REFUNDING 2006  
 ANNUAL  
 INTEREST PRINCIPAL PAYMENTS**

	December 15 Interest Payment	June 15 Interest Payment	June 15 Principal Payment	Total Payment
<b>2014-2015</b>		<del>\$ 1,218,777.78</del>		<del>\$ 1,218,777.78</del>
<b>2015-2016</b>	\$ 1,371,125.00	\$ 1,371,125.00		\$ 2,742,250.00
<b>2016-2017</b>	\$ 1,371,125.00	\$ 1,371,125.00	\$ 9,925,000.00	\$ 12,667,250.00
<b>2017-2018</b>	\$ 1,123,000.00	\$ 1,123,000.00	\$ 10,425,000.00	\$ 12,671,000.00
<b>2019-2019</b>	\$ 862,375.00	\$ 862,375.00	\$ 10,940,000.00	\$ 12,664,750.00
<b>2019-2020</b>	\$ 588,875.00	\$ 588,875.00	\$ 11,490,000.00	\$ 12,667,750.00
<b>2020-2021</b>	\$ 301,625.00	\$ 301,625.00	\$ 12,065,000.00	\$ 12,668,250.00
<b>Original Principal</b>		\$ 54,845,000.00		
<b>Current Outstanding</b>		\$ 54,845,000.00		
<b>Original Interest Expense</b>		\$ 12,455,027.78		
<b>Current Interest Expense</b>		\$ 11,236,250.00		

Strikethrough areas are payments completed.

ST. JOHNS COUNTY SCHOOL DISTRICT  
 CERTIFICATE OF PARTICIPATION  
 SERIES 2010 QSCB  
 ANNUAL  
 INTEREST PRINCIPAL PAYMENTS

Date	Principal	Sinking Fund Deposit	Interest	Total Lease Payment
3/1/2011			353,484.44	353,484.44
9/1/2011		941,176.47	395,200.00	1,336,376.47
3/1/2012			395,200.00	395,200.00
9/1/2012		941,176.47	395,200.00	1,336,376.47
3/1/2013			395,200.00	395,200.00
9/1/2013		941,176.47	395,200.00	1,336,376.47
3/1/2014			395,200.00	395,200.00
9/1/2014		941,176.47	395,200.00	1,336,376.47
3/1/2015			395,200.00	395,200.00
9/1/2015		941,176.47	395,200.00	1,336,376.47
3/1/2016			395,200.00	395,200.00
9/1/2016		941,176.47	395,200.00	1,336,376.47
3/1/2017			395,200.00	395,200.00
9/1/2017		941,176.47	395,200.00	1,336,376.47
3/1/2018			395,200.00	395,200.00
9/1/2018		941,176.47	395,200.00	1,336,376.47
3/1/2019			395,200.00	395,200.00
9/1/2019		941,176.47	395,200.00	1,336,376.47
3/1/2020			395,200.00	395,200.00
9/1/2020		941,176.47	395,200.00	1,336,376.47
3/1/2021			395,200.00	395,200.00
9/1/2021		941,176.47	395,200.00	1,336,376.47
3/1/2022			395,200.00	395,200.00
9/1/2022		941,176.47	395,200.00	1,336,376.47
3/1/2023			395,200.00	395,200.00
9/1/2023		941,176.47	395,200.00	1,336,376.47
3/1/2024			395,200.00	395,200.00
9/1/2024		941,176.47	395,200.00	1,336,376.47
3/1/2025			395,200.00	395,200.00
9/1/2025		941,176.47	395,200.00	1,336,376.47
3/1/2026			395,200.00	395,200.00
9/1/2026		941,176.47	395,200.00	1,336,376.47
3/1/2027			395,200.00	395,200.00
9/1/2027		941,176.48	395,200.00	1,336,376.48
<hr/>				
	\$ -	\$ 16,000,000.00	\$ 13,395,084.44	\$ 29,395,084.44

**ST. JOHNS COUNTY SCHOOL DISTRICT  
 CERTIFICATE OF PARTICIPATION  
 SERIES 2012  
 ADVANCED REFUNDING 2003A  
 ANNUAL  
 INTEREST PRINCIPAL PAYMENTS**

	December 15 Interest Payment	June 15 Interest Payment	June 15 Principal Payment	Total Payment
<b>2012-2013</b>	<del>\$ —————</del>	<del>\$ 54,492.30</del>	<del>\$ 60,000.00</del>	<del>\$ 114,492.30</del>
<b>2013-2014</b>	<del>\$ 51,030.00</del>	<del>\$ 51,030.00</del>	<del>\$ 1,850,000.00</del>	<del>\$ 1,952,060.00</del>
<b>2014-2015</b>	<del>\$ 41,040.00</del>	<del>\$ 41,040.00</del>	<del>\$ 1,870,000.00</del>	<del>\$ 1,952,080.00</del>
<b>2015-2016</b>	\$ 30,942.00	\$ 30,942.00	\$ 1,890,000.00	\$ 1,951,884.00
<b>2016-2017</b>	\$ 20,736.00	\$ 20,736.00	\$ 1,910,000.00	\$ 1,951,472.00
<b>2017-2018</b>	\$ 10,422.00	\$ 10,422.00	\$ 1,930,000.00	\$ 1,950,844.00
<b>Original Principal</b>		<b>\$ 9,510,000.00</b>		
<b>Current Outstanding</b>		<b>\$ 5,730,000.00</b>		
<b>Original Interest Expense</b>		<b>\$ 362,832.30</b>		
<b>Current Interest Expense</b>		<b>\$ 124,200.00</b>		

Strikethrough areas are payments completed.

**ST. JOHNS COUNTY SCHOOL DISTRICT  
 CERTIFICATE OF PARTICIPATION  
 SERIES 2013  
 ANNUAL  
 INTEREST PRINCIPAL PAYMENTS**

	December 15 Interest Payment	June 15 Interest Payment	June 15 Principal Payment	Total Payment
2012-2013		<del>\$ 522,245.03</del>		<del>\$ 522,245.03</del>
2013-2014	<del>\$ 622,543.75</del>	<del>\$ 622,543.75</del>	<del>\$ 1,170,000.00</del>	<del>\$ 2,415,087.50</del>
2014-2015	<del>\$ 610,843.75</del>	<del>\$ 610,843.75</del>	<del>\$ 1,195,000.00</del>	<del>\$ 2,416,687.50</del>
2015-2016	\$ 598,893.75	\$ 598,893.75	\$ 1,220,000.00	\$ 2,417,787.50
2016-2017	\$ 580,593.75	\$ 580,593.75	\$ 1,255,000.00	\$ 2,416,187.50
2017-2018	\$ 561,768.75	\$ 561,768.75	\$ 1,290,000.00	\$ 2,413,537.50
2018-2019	\$ 542,418.75	\$ 542,418.75	\$ 1,330,000.00	\$ 2,414,837.50
2019-2020	\$ 509,168.75	\$ 509,168.75	\$ 1,400,000.00	\$ 2,418,337.50
2020-2021	\$ 474,168.75	\$ 474,168.75	\$ 1,465,000.00	\$ 2,413,337.50
2021-2022	\$ 437,543.75	\$ 437,543.75	\$ 1,540,000.00	\$ 2,415,087.50
2022-2023	\$ 399,043.75	\$ 399,043.75	\$ 1,620,000.00	\$ 2,418,087.50
2023-2024	\$ 358,543.75	\$ 358,543.75	\$ 1,700,000.00	\$ 2,417,087.50
2024-2025	\$ 333,043.75	\$ 333,043.75	\$ 1,750,000.00	\$ 2,416,087.50
2025-2026	\$ 306,793.75	\$ 306,793.75	\$ 1,800,000.00	\$ 2,413,587.50
2026-2027	\$ 261,793.75	\$ 261,793.75	\$ 1,890,000.00	\$ 2,413,587.50
2027-2028	\$ 232,262.50	\$ 232,262.50	\$ 1,950,000.00	\$ 2,414,525.00
2028-2029	\$ 200,575.00	\$ 200,575.00	\$ 2,015,000.00	\$ 2,416,150.00
2029-2030	\$ 150,200.00	\$ 150,200.00	\$ 2,115,000.00	\$ 2,415,400.00
2030-2031	\$ 115,831.25	\$ 115,831.25	\$ 2,185,000.00	\$ 2,416,662.50
2031-2032	\$ 80,325.00	\$ 80,325.00	\$ 2,255,000.00	\$ 2,415,650.00
2032-2033	\$ 40,862.50	\$ 40,862.50	\$ 2,335,000.00	\$ 2,416,725.00
Original Principal		\$ 33,480,000.00		
Current Outstanding		\$ 31,115,000.00		
Original Interest Expense		\$ 15,356,682.53		
Current Interest Expense		\$ 12,367,662.50		

Strikethrough areas are payments completed.

## St. Johns County School District Comparison 2014-15 to 2015-16

SPECIAL REVENUE FOOD SERVICE	Adopted 2013-14	Adopted 2014-15	Estimated 2015-16	% Change From 2014-15
<b>Revenue</b>				
Federal	\$ 4,011,397.00	\$ 4,657,879.98	\$ 4,807,219.55	3.2%
State	\$ 64,000.00	\$ 66,000.00	\$ 62,000.00	-6.1%
Local	\$ 7,581,563.00	\$ 7,336,563.00	\$ 7,216,563.00	-1.6%
<b>Total Revenue</b>	<b>\$ 11,656,960.00</b>	<b>\$ 12,060,442.98</b>	<b>\$ 12,085,782.55</b>	<b>0.2%</b>
Estimated Carry-Forward	\$ 1,129,456.76	\$ 868,778.03	\$ 1,288,555.48	48.3%
<b>Total Revenue and Carry-Forward</b>	<b>\$ 12,786,416.76</b>	<b>\$ 12,929,221.01</b>	<b>\$ 13,374,338.03</b>	<b>3.4%</b>
<b>Expenditures</b>				
Salaries & Benefits	\$ 5,315,087.66	\$ 5,650,366.83	\$ 5,744,539.61	1.7%
Capital Outlay	\$ 160,000.00	\$ 160,500.00	\$ 210,500.00	31.2%
Other Purchased Services	\$ 193,200.00	\$ 179,700.00	\$ 190,200.00	5.8%
Energy Services	\$ 134,500.00	\$ 150,000.00	\$ 150,000.00	0.0%
Materials & Supplies	\$ 5,274,147.00	\$ 5,336,482.61	\$ 5,206,600.74	-2.4%
Other Expenses	\$ 330,000.00	\$ 333,000.00	\$ 333,000.00	0.0%
<b>Total Appropriations</b>	<b>\$ 11,406,934.66</b>	<b>\$ 11,810,049.44</b>	<b>\$ 11,834,840.35</b>	<b>0.2%</b>
Transfer to General Fund	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	0.0%
Reserves	\$ 1,129,482.10	\$ 869,171.57	\$ 1,289,497.68	48.4%
<b>Total Appropriations &amp; Reserves</b>	<b>\$ 12,786,416.76</b>	<b>\$ 12,929,221.01</b>	<b>\$ 13,374,338.03</b>	<b>3.4%</b>



**SPECIAL REVENUE – “FEDERAL PROJECTS”  
BUDGET OVERVIEW  
FY 2015-2016**

The special revenue/federal project fund contains federal funds received by the school district. Federal funds are typically provided for specific programs and populations.

At this time, St. Johns County School District can confirm approximately **\$11,810,163** in federal funds for the 2015-2016 school year. Other grants are expected, but the budgets are not approved.

<b>Title I Part A</b> (6001)	Basic Program - Improving the Academic Achievement of the Disadvantaged	\$3,418,813
<b>Title I Part D</b> (6037)	Local Educational Agency Delinquent Program	\$218,400
<b>Title II Part A</b> (6011)	Teacher and Principal Training and Recruiting	\$629,356
<b>Title III ESOL</b> (6009)	Instructional Support for English Language Learners	\$44,063
<b>Title III Immigrant</b> (6069)	Enhanced Instructional Opportunities for Recently Arrived Immigrant Children and Youth	\$16,507
<b>Title III Immigrant Supplement</b> (6074)	Supplement for Enhanced Instructional Opportunities for Recently Arrived Immigrant Children and Youth	\$3,955
<b>Title X Part C</b> (6057)	Education of Homeless Children and Youth	\$73,500
<b>IDEA</b> (6004)	Individuals with Disabilities Education Improvement Act K-12 Entitlement	\$6,017,369
<b>IDEA</b> (6005)	Individuals with Disabilities Education Improvement Act Pre-K Entitlement	\$178,129
<b>Head Start</b> (1001)	Program that Provides Quality Comprehensive Child Development Services	\$1,000,429
<b>Carl Perkins Secondary</b> (6039)	Career Technical Education - Secondary	\$209,642
<b>Current Total 2015-2016 Allocations</b>		<b>\$11,810,163</b>

**St. Johns County School District  
Internal Service Funds  
2015-16**

INTERNAL SERVICE	Medical Program	Workers Compensation
<b>Revenue</b>		
Local	\$ 48,565,363.00	\$ 1,528,400.00
<b>Total Revenue</b>	<b>\$ 48,565,363.00</b>	<b>\$ 1,528,400.00</b>
Transfers In	\$ -	\$ -
Estimated Carry-Forward	\$ 30,499.88	\$ 4,422,513.08
<b>Total Revenue and Carry-Forward and Transfers</b>	<b>\$ 48,595,862.88</b>	<b>\$ 5,950,913.08</b>
<b>Expenditures</b>		
Claims & Fees	\$ 48,517,612.94	\$ 1,461,422.00
<b>Total Appropriations</b>	<b>\$ 48,517,612.94</b>	<b>\$ 1,461,422.00</b>
Transfers to the General Fund	\$ -	\$ -
Reserves	\$ 78,249.94	\$ 4,489,491.08
<b>Total Appropriations &amp; Reserves</b>	<b>\$ 48,595,862.88</b>	<b>\$ 5,950,913.08</b>

# DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY

ESTIMATED REVENUES	GENERAL	SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECT	INTERNAL SERVICE	Total All Funds
PROPOSED MILLAGE LEVY						
OPERATING						
LOCAL EFFORT	4.980					
DISCRETIONARY:						
BASIC DISCRETIONARY	0.748					
CAPITAL OUTLAY	1.500					
<b>TOTAL</b>	<b>7.228</b>					
Federal	200,000.00	1,000,429.00	733,491.20			1,933,920.20
Federal Through State	0.00	15,616,953.38				15,616,953.38
State Sources	131,959,548.00	62,000.00		1,384,942.00		133,406,490.00
Local Sources	123,185,899.00	7,216,563.00		43,853,669.00	50,044,659.00	224,300,790.00
Total Revenues	255,345,447.00	23,895,945.38	733,491.20	45,238,611.00	50,044,659.00	375,288,153.58
TRANSFERS IN	5,985,883.00		18,916,957.00			24,902,840.00
Fund Balances/Net Assets	48,050,836.17	1,288,555.48	3,780,899.57	78,793,546.00	1,848,367.80	133,762,205.02
<b>TOTAL REVENUES &amp; BALANCES</b>	<b>309,382,166.17</b>	<b>25,184,500.86</b>	<b>23,431,347.77</b>	<b>124,032,157.00</b>	<b>51,893,026.80</b>	<b>533,923,198.60</b>
<b>EXPENDITURES</b>						
Instruction	177,393,404.20					182,571,530.75
Pupil Personnel Services	16,712,624.00					19,260,349.83
Instructional Media Services	4,692,486.00					4,692,486.00
Instruction & Curriculum Development Serv	4,830,029.80					6,900,638.71
Instructional Staff Training	880,471.00					2,227,591.69
Instruction Related Technology	7,676,354.00					7,676,354.00
Board of Education	993,970.00					993,970.00
General Administration	349,568.00					936,175.58
School Administration	18,049,706.00					18,049,706.00
Facilities Acquisition & Construction	4,105,542.00			99,160,694.00		103,266,236.00
Fiscal Services	1,925,734.00					1,925,734.00
Food Service		11,834,840.35				11,834,840.35
Central Services	3,329,410.00				49,865,401.00	53,194,811.00
Pupil Transportation	12,900,613.00					12,980,314.27
Operation of Plant	22,115,233.79					22,115,505.79
Maintenance of Plant	8,179,367.21					8,179,367.21
Administrative Technology Services	663,757.00					663,757.00
Community Services	118,839.00					118,839.00
Debt Services			18,725,465.42			18,725,465.42
<b>TOTAL EXPENDITURES</b>	<b>284,917,109.00</b>	<b>23,645,003.18</b>	<b>18,725,465.42</b>	<b>99,160,694.00</b>	<b>49,865,401.00</b>	<b>476,313,672.60</b>
Transfers Out		250,000.00		24,652,840.00		24,902,840.00
Fund Balances/Net Assets	24,465,057.17		4,705,882.35	218,623.00	2,027,625.80	32,706,686.00
<b>TOTAL EXPENDITURES</b>	<b>309,382,166.17</b>		<b>23,431,347.77</b>	<b>124,032,157.00</b>	<b>51,893,026.80</b>	<b>533,923,198.60</b>
<b>TRANSFERS &amp; BALANCES</b>		<b>25,184,500.86</b>		<b>124,032,157.00</b>		<b>533,923,198.60</b>

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 St. Johns County School Board will soon consider a measure to continue to impose a **1.5 mill** property tax for the Capital Outlay projects listed herein.

This tax is in addition to the School Board's proposed tax of **5.728 mills** for operating expenses and is proposed solely at the discretion of the School Board.

**THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.**

The Capital Outlay tax will generate approximately **\$31,703,669** to be used for the following projects:

**CONSTRUCTION AND REMODELING**

- School Expansions
- ADA Compliance – All Schools
- Purchase of School Sites

**MAINTENANCE, RENOVATION AND REPAIR**

- |   |   |
|---|---|
| Computer Networking Schools/Ancillary Facilities                      | Repair/Replacement Windows/Doors                  |
| Electrical and Plumbing Fixtures                                      | Resurfacing of Floors                             |
| Fencing   | Replacement of System Equipment (Current Code)    |
| HVAC Systems Replacement/EMS Upgrades                                 | Replace Carpet/Floor Tile                         |
| Intercom System Replacement   | Roofing or Roof Replacement                       |
| Interior/Exterior Painting  | Routine Maintenance of Facilities                 |
| Landscaping/Sitework/Drainage/Irrigation Systems/<br>Outdoor Lighting | Safety (SREF) Requirements / AED Devices          |
| Playground Equipment/Outdoor Athletic Facilities                      | Security Systems Replacement                      |
| Repairing   | Sound System Replacement                          |
| Repair/Replacement of Interior Finishes                               | Set-up/Breakdown/Relocation of Portable Buildings |
| Repair or Resurface of Parking Lot and Walkways                       | Support Services Renovations                      |
|   | Classroom Remodeling/Renovations                  |

**MOTOR VEHICLE PURCHASES**

- Purchase of Twenty-Four (24) School Buses
- Purchase, lease-purchase, or lease of motor vehicles used for the maintenance or operation of plants and equipment; Security vehicles; and vehicles used in storing or distributing materials and equipment.

**NEW AND REPLACEMENT EQUIPMENT, COMPUTERS, ENTERPRISE RESOURCE SOFTWARE, AND S. 1011.71(2), F.S., ELIGIBLE EXPENDITURES IN SUPPORT OF DIGITAL CLASSROOMS PLANS PURSUANT TO S. 1011.62(12), F.S.**

- |                         |                                     |                  |
|-------------------------|-------------------------------------|------------------|
| Furniture and Equipment | Software                            | Lease of Tablets |
| New Library Books       | Lease-Purchase of Computer Hardware |                  |

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

- New Schools

**PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES**

- One (1) Year Lease of Administrative Space at Excelsior Center

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

- |                                      |                           |
|--------------------------------------|---------------------------|
| Removal of Hazardous Waste           | Environmental/Remediation |
| Wetlands Monitoring and Improvements |                           |

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

**PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES**

- One (1) Year Lease of Portable Classrooms

**PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER**

All concerned citizens are invited to a public hearing to be held on **Thursday, July 30, 2015, at 5:30 P.M.** at the St. Johns County School Board Meeting Room, 40 Orange Street, St. Augustine, Florida. A **DECISION** on the proposed **CAPITAL OUTLAY TAXES** will be made at this hearing.

# NOTICE OF PROPOSED TAX INCREASE

The St. Johns County School Board will soon consider a measure to increase its property tax levy.

## **Last year's property tax levy**

- A. Initially proposed tax levy.....\$147,693,435
- B. Less tax reductions due to Value Adjustment Board and other assessment changes.....\$27,257
- C. Actual property tax levy.....\$147,666,178

**This year's proposed tax levy.....\$159,134,801**

A portion of the levy is required under state law in order for the school board to receive **\$131,685,798** in state education grants.

The required portion has **increased** by **3.76** 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 July 30, 2015, at 5:30 P.M. at the St. Johns County School Board Meeting Room, 40 Orange Street, St. Augustine, Florida.

A **Decision** on the proposed tax increase and budget will be made at this meeting.



# CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

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

Year : 2015	County : ST JOHNS
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Name of School District :  
ST JOHNS CO SCHOOL DIST

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

1.	Current year taxable value of real property for operating purposes	\$	21,255,824,157	(1)
2.	Current year taxable value of personal property for operating purposes	\$	728,702,823	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	31,909,281	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	22,016,436,261	(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.)	\$	669,798,821	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	21,346,637,440	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	20,112,527,630	(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)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/30/2015 9:27 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>	5.0940	per \$1,000	(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	102,453,216	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	45,212,962	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	147,666,178	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	4.7995	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1180	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	4.9800	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.5000	0.7480	0.0000	
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		2.2480	per \$1,000	(17)

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 109,641,853	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 49,492,949	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 159,134,801	(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>	3.76 %	(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>	4.49 %	(22)

Final public budget hearing	Date : 9/15/2015	Time : 5:30 PM	Place : St. Johns County School Board Meeting Room
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<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>	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 : DR. JOSEPH G. JOYNER, SUPERINTENDENT		Contact Name And Contact Title : MICHAEL DEGUTIS, CHIEF FINANCIAL OFFICER	
	Mailing Address : 40 ORANGE ST		Physical Address : 40 ORANGE ST	
	City, State, Zip : ST AUGUSTINE, FL 32084		Phone Number : 9045477651	Fax Number : 9045477655