

ST. JOHNS COUNTY SCHOOL DISTRICT FY 2019-2020 TENTATIVE BUDGET



**KELLY BARRERA – CHAIRMAN
DISTRICT 4**

**BEVERLY SLOUGH – VICE-CHAIRMAN
DISTRICT 1**

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

**BILL MIGNON – BOARD MEMBER
DISTRICT 3**

**PATRICK CANAN – BOARD MEMBER
DISTRICT 5**

TIM FORSON, SUPERINTENDENT OF SCHOOLS

MICHAEL DEGUTIS, CHIEF FINANCIAL OFFICER

CATHY WEBER, DIRECTOR FOR BUDGET

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A Special “Thank You” to Visit St Augustine for our cover photo

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Tim Forson
Superintendent of Schools

40 Orange Street
 St. Augustine, Florida 32084
 (904) 547-7500
 www.stjohns.k12.fl.us

MEMORANDUM

TO: Members of the School Board
FROM: Tim Forson, Superintendent of Schools
SUBJECT: 2019-2020 Tentative Budget Letter of Transmittal
DATE: July 30, 2019

SCHOOL BOARD

Beverly Slough
District 1

Tommy Allen
District 2

Bill Mignon
District 3

Kelly Barrera
District 4

Patrick Canan
District 5

On the following pages, you will find the St. Johns County School District's 2019-2020 Tentative Budget.

The 2019-2020 Budget is allocated among the following funds:

Fund Name	Budgeted Revenue Transfers & Fund Balances	Budgeted Expenses & Transfers	Budgeted Fund Balances
General	\$403,540,619.89	\$354,804,967.00	\$48,735,652.89
Capital Outlay	\$222,286,815.00	\$222,079,459.00	\$207,356.00
Debt Service	\$33,352,955.92	\$21,477,987.73	\$11,874,968.19
Special Revenue	\$32,710,598.71	\$28,294,457.00	\$4,416,141.71
Subtotal	\$691,890,989.52	\$626,656,870.73	\$65,234,118.79
Internal Services	\$97,151,435.49	\$46,813,035.65	\$50,338,399.84
Total	\$789,042,425.01	\$673,469,906.38	\$115,572,518.63

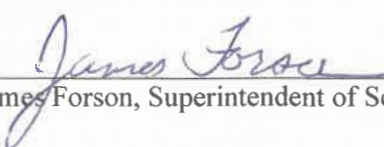
This budget will allow us to provide a learning environment for over **42,768** (K-12) students as well as workforce training for postsecondary students at First Coast Technical College.

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 Tuesday, July 23, 2019, you approved our Tentative Millage and Budget Advertisement. On Saturday, July 27, 2019, the advertisement appeared in the *St. Augustine Record*. This evening we will hold our first public hearing concerning the 2019-2020 Tentative Budget. Immediately after the public hearing, we will ask you to approve the 2019-2020 Tentative Millage Rate and the 2019-2020 Tentative Budget.

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

Respectfully submitted,


 James Forson, Superintendent of Schools

The St. Johns County School District will inspire good character and a passion for lifelong learning in all students, creating educated and caring contributors to the world.

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Executive Summary

From 2007-08 through 2011-12, the St. Johns County School District saw its amount of funds per student decreased by the Legislature. When funding reductions occur, the District still remains responsible for managing student growth, maintaining constitutional class-size requirements, opening new schools and most recently implementing a new teacher evaluation system.

Although the 2019 Legislature increased funding for St. Johns County schools by approximately \$22.7 million, the financial and economic pressures still facing the District are tremendous. As an example, despite an increase of 9.7 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 projected to be \$44.4 million, or approximately \$3.9 million more than the prior year; yet in 2007-08 the Local Capital Improvement Funds generated approximately \$46.8 million. This equates to an approximate 5 percent decrease in revenue for capital projects, while at the same time the number of students being served increased by 54 percent from 27,737 students in 2007-08 to 42,768 students in 2019-20. Since 2007-08, the capital outlay budget has lost access to more than \$271 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 both operating and capital funding could negatively impact the District's credit rating and its ability to efficiently manage its debt.

On November 3, 2015, in an effort to help alleviate the capital funding problem brought on by the aforementioned decreases, the School Board asked the general electorate of St. Johns County to approve a half-penny sales surtax initiative solely for the purpose of funding new construction, renovation/remodeling projects, technology and safety and security measures. The sales tax referendum was passed with more than 60 percent support. This new revenue stream continues to grow and will add approximately \$22 million in 2019-20. In addition, the sales tax is projected to be in excess of \$221 million during the 10-year period providing funding for necessary capital projects.

The District's revenue and expenditure budgets have changed significantly since July 2018. Highlights of the 2019-20 budget process are as follows:

- State & local funding has increased by approximately \$22,744,516.
- Per-student funding for 2019-20 is \$7,626, or approximately 3.5 percent over the prior year which equates to an additional \$257 per student for this year. However, only \$75 of that increase can be used for flexible spending (such as teacher and other employee salaries) with the balance of \$182 being earmarked for categorical line items required by the Legislature.
- Student population for 2019-20 is projected to grow by 3.9 percent, or 1,593 students.
- As a result of the lack of state funding, loss of the stimulus funding, continued student growth and other downward pressures on the budget, the District is forced to use approximately \$13.5 million from its fund balance to sustain operations during the 2019-20 school year.
- The 2019-20 budget will provide approximately 100 additional instructional staff units.
- Other pressures on the District's operating budget include the proper funding mechanisms and related plan designs for its self-insured medical plan, mandated increases in the Florida Retirement System contributions, the funding of the teacher performance pay system and the continued funding of the digital learning initiative, as well as the continued staffing changes necessary to maintain support of teaching and learning in our schools.

- In addition, as a result of the 2019 legislative session, the Florida Legislature approved SB 7030 – Implementation of Legislative Recommendations of the Public Safety Commission and SB 7070 – K-12 Education Bill which are far-reaching bills that impact several different areas of the public education environment. The full financial impact of these bills has yet to be completely identified in all relevant categories for the upcoming fiscal year.
- Finally, 2019-20 will be the fourth year in a row the Legislature has “rolled back” the Required Local Effort in order to not raise local property taxes. This trend is not sustainable and needs to be addressed before its impact becomes distressing to school districts around the state.

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 2019-20; however, the state has a long way to go to restore Florida K-12 funding to the 2007-08 level.

It cannot be overstated that the District’s capital and maintenance expense budgets continue to be restricted. This is due mainly to the fact that the District student population is growing by 3.9 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 \$44.4 million in 2019-20. As a reminder, 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 2019-20. For the foreseeable future, capital and maintenance projects must be prioritized with a focus on critical needs only. The District continues to be forced to move from being prepared for growth and using preventive maintenance (in order to minimize costs) to only meeting critical needs.

Although the aforementioned new sales tax revenue adds approximately \$22 million to the capital budget, it is only a fraction of what is truly needed to address the backlog of new construction, technology, safety and maintenance demands. This need will only continue to mount over the life of the sales tax revenue stream, which runs through December 2025.

In addition, the sales tax revenue also supports approximately \$5.6 million in principal and interest payments for the construction of an elementary school and a K-8 school. Of course, this is in addition to the approximate \$19.3 million in principal and interest payments for several previously built schools and other projects and is being funded from the 1.5 mill capital outlay levy mentioned above.

Finally, if the District does not see a significant improvement in per-student base funding in the near future, it will be necessary to once again reduce operating and capital expenditure costs 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, and click on **Financial Transparency**. There you will find detailed information about your school district’s financial activity.

MILLAGE RATE COMPARISON-PRIOR 15 YEARS
as of 7/19/2019

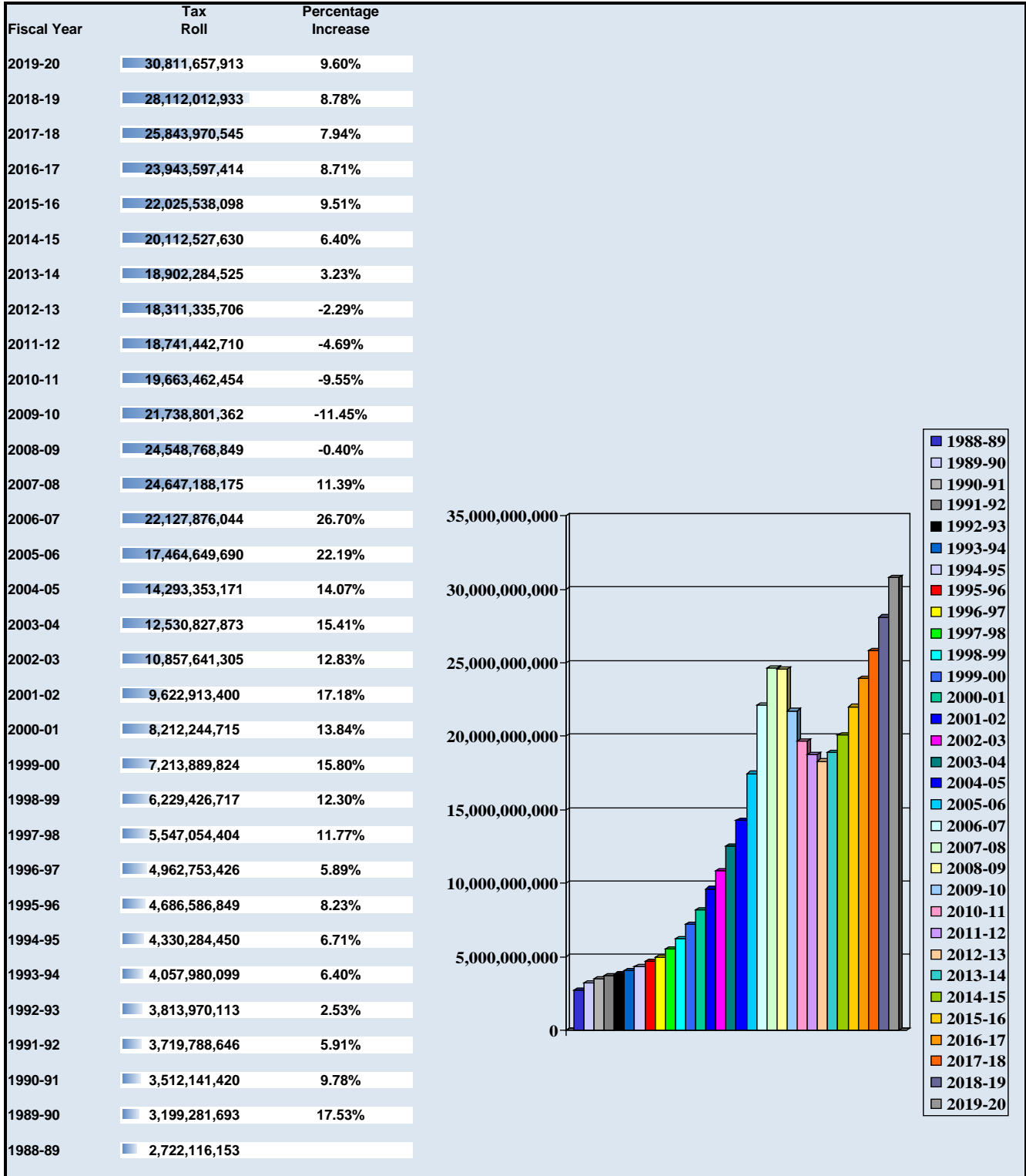
MILLAGE RATES	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	TENTATIVE 2019-20	VARIANCE
BY STATE LAW (RLE)	5.426	5.332	5.031	4.932	5.111	5.294	5.571	5.708	5.427	5.296	5.094	4.979	4.619	4.295	4.030	3.888	-0.142
(RLE) Prior Period Adjustment						0.009	0.000	0.023	0.008	0.000	0.000	0.001	0.000	0.000	0.000	0.000	0.000
Total RLE						5.303	5.571	5.731	5.435	5.296	5.094	4.98	4.619	4.295	4.030	3.888	-0.142
DISCRETIONARY	0.51	0.51	0.51	0.51	0.498	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.000
SUPP.DISCRETIONARY	0.089	0.154	0.128	0.119	0.121	0.25	0.25	0	0	0	0	0	0	0	0	0.000	0.000
CAPITAL OUTLAY	2	2	2	2	1.75	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.500	0.000
VOTER APPROVED DEBT SERVICE	0.26	0.23	0.18	0.16	0.162	0	0	0	0	0	0	0	0	0	0	0.000	0.000
TOTAL MILLAGE	8.285	8.226	7.849	7.721	7.642	7.801	8.069	7.979	7.683	7.544	7.342	7.228	6.867	6.543	6.278	6.136	-0.142

By State law	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	VARIANCE
BY STATE LAW (RLE)	5.426	5.332	5.031	4.932	5.111	5.294	5.571	5.708	5.427	5.296	5.094	4.979	4.619	4.295	4.030	3.888	-0.142
(RLE) Prior Period Adjustment						0.009	0.000	0.023	0.008	0.000	0.000	0.001	0.000	0.000	0.000	0.000	0.000
Total RLE						5.303	5.571	5.731	5.435	5.296	5.094	4.980	4.619	4.295	4.030	3.888	-0.142

Local Control	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	VARIANCE
DISCRETIONARY	0.51	0.51	0.51	0.51	0.498	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.000
SUPP.DISCRETIONARY	0.089	0.154	0.128	0.119	0.121	0.25	0.25	0	0	0	0	0	0	0	0	0	0.000
CAPITAL OUTLAY	2	2	2	2	1.75	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	0.000
VOTER APPROVED DEBT SERVICE	0.26	0.23	0.18	0.16	0.162												0.000
TOTAL	2.859	2.894	2.818	2.789	2.531	2.498	2.498	2.248	2.248	2.248	2.248	2.248	2.248	2.248	2.248	2.248	0.000

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PROPERTY ASSESSMENT



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

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

APPRAISED VALUE	HOMESTEAD EXEMPTION	EFFECTIVE TAX VALUE	2018	2019	NET DECREASE
			SCHOOL TAXES 6.278 MILLS	SCHOOL TAXES 6.136 MILLS	
100,000.00	25,000.00	75,000.00	470.85	460.20	-10.65
110,000.00	25,000.00	85,000.00	533.63	521.56	-12.07
120,000.00	25,000.00	95,000.00	596.41	582.92	-13.49
130,000.00	25,000.00	105,000.00	659.19	644.28	-14.91
140,000.00	25,000.00	115,000.00	721.97	705.64	-16.33
150,000.00	25,000.00	125,000.00	784.75	767.00	-17.75
160,000.00	25,000.00	135,000.00	847.53	828.36	-19.17
170,000.00	25,000.00	145,000.00	910.31	889.72	-20.59
180,000.00	25,000.00	155,000.00	973.09	951.08	-22.01
190,000.00	25,000.00	165,000.00	1,035.87	1,012.44	-23.43
200,000.00	25,000.00	175,000.00	1,098.65	1,073.80	-24.85
210,000.00	25,000.00	185,000.00	1,161.43	1,135.16	-26.27
220,000.00	25,000.00	195,000.00	1,224.21	1,196.52	-27.69
230,000.00	25,000.00	205,000.00	1,286.99	1,257.88	-29.11
240,000.00	25,000.00	215,000.00	1,349.77	1,319.24	-30.53
250,000.00	25,000.00	225,000.00	1,412.55	1,380.60	-31.95
260,000.00	25,000.00	235,000.00	1,475.33	1,441.96	-33.37
270,000.00	25,000.00	245,000.00	1,538.11	1,503.32	-34.79
280,000.00	25,000.00	255,000.00	1,600.89	1,564.68	-36.21
290,000.00	25,000.00	265,000.00	1,663.67	1,626.04	-37.63
300,000.00	25,000.00	275,000.00	1,726.45	1,687.40	-39.05
310,000.00	25,000.00	285,000.00	1,789.23	1,748.76	-40.47
320,000.00	25,000.00	295,000.00	1,852.01	1,810.12	-41.89
330,000.00	25,000.00	305,000.00	1,914.79	1,871.48	-43.31
340,000.00	25,000.00	315,000.00	1,977.57	1,932.84	-44.73
350,000.00	25,000.00	325,000.00	2,040.35	1,994.20	-46.15
360,000.00	25,000.00	335,000.00	2,103.13	2,055.56	-47.57
370,000.00	25,000.00	345,000.00	2,165.91	2,116.92	-48.99
380,000.00	25,000.00	355,000.00	2,228.69	2,178.28	-50.41
390,000.00	25,000.00	365,000.00	2,291.47	2,239.64	-51.83
400,000.00	25,000.00	375,000.00	2,354.25	2,301.00	-53.25
410,000.00	25,000.00	385,000.00	2,417.03	2,362.36	-54.67
420,000.00	25,000.00	395,000.00	2,479.81	2,423.72	-56.09
430,000.00	25,000.00	405,000.00	2,542.59	2,485.08	-57.51
440,000.00	25,000.00	415,000.00	2,605.37	2,546.44	-58.93
450,000.00	25,000.00	425,000.00	2,668.15	2,607.80	-60.35
460,000.00	25,000.00	435,000.00	2,730.93	2,669.16	-61.77
470,000.00	25,000.00	445,000.00	2,793.71	2,730.52	-63.19
480,000.00	25,000.00	455,000.00	2,856.49	2,791.88	-64.61
490,000.00	25,000.00	465,000.00	2,919.27	2,853.24	-66.03
500,000.00	25,000.00	475,000.00	2,982.05	2,914.60	-67.45
510,000.00	25,000.00	485,000.00	3,044.83	2,975.96	-68.87
520,000.00	25,000.00	495,000.00	3,107.61	3,037.32	-70.29
530,000.00	25,000.00	505,000.00	3,170.39	3,098.68	-71.71
540,000.00	25,000.00	515,000.00	3,233.17	3,160.04	-73.13
550,000.00	25,000.00	525,000.00	3,295.95	3,221.40	-74.55

**MILLAGE TO REVENUE
(GENERAL FUND)**

ASSESSMENT	X	\$ 30,811,657,913
TOTAL MILLAGE (Divided by 1000) (RLE 3.888, Disc. .748)	X	4.636
COLLECTION RATE	X	96%
BUDGETED REVENUE		\$ 137,129,132
VALUE OF 1 MILL @ 96%	X	\$ 29,579,192

**REVENUE ESTIMATE
GENERAL OPERATING FUND K-12**

(based on 2nd calculation)

7/19/2019

	2016-17 Adopted	2017-18 Adopted	2018-19 Adopted	2019-20 Estimated Budget
FEDERAL				
ROTC	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
RSVP	\$ -	\$ -	\$ -	\$ -
Medicaid	\$ -	\$ -	\$ -	\$ -
MISC.				
TOTAL FEDERAL	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
STATE				
FEFP	\$ 82,479,976.00	\$ 97,099,836.00	\$ 107,156,139.00	\$ 124,301,657.00
PRIOR YEAR ADJUSTMENT				
CO&DS ADM.				
INST. MAT.	\$ 3,185,231.00	\$ 3,438,208.00	\$ 3,450,147.00	\$ 3,778,746.00
LOTTERY	\$ -	\$ 660,382.00	\$ 73,191.00	\$ 150,645.00
TRANSPORTATION	\$ 8,802,094.00	\$ 9,114,027.00	\$ 9,655,014.00	\$ 9,779,430.00
CLASS SIZE REDUCTION	\$ 39,774,693.00	\$ 42,175,179.00	\$ 44,100,741.00	\$ 46,900,685.00
Voluntary Prekindergarten				
TEACHERS LEAD PGM	\$ 603,471.00	\$ 639,159.00	\$ 782,446.00	\$ 823,905.00
TECHNOLOGY ALLOCATION	\$ 1,085,424.00	\$ 1,113,942.00	\$ 1,007,776.00	\$ 278,480.00
EXCELLENT TEA. PGM				
RACING FUNDS	\$ 206,750.00	\$ 206,750.00	\$ 206,750.00	\$ 206,750.00
STATE LICENSE TAX	\$ 67,000.00	\$ 67,000.00	\$ 67,000.00	\$ 67,000.00
WORKFORCE DEVELOPMENT				
WORKFORCE Education				
Adults With Disabilities				
FULL SERVICE SCHOOL	\$ -	\$ -	\$ -	\$ -
SCHOOL RECOGNITION	\$ 3,084,279.00	\$ 2,687,277.00	\$ 2,990,608.00	\$ 3,229,751.00
Teacher Salary Increase	\$ -	\$ -	\$ -	\$ -
MISC. STATE				
TOTAL STATE	\$ 139,288,918.00	\$ 157,201,760.00	\$ 169,489,812.00	\$ 189,517,049.00
LOCAL				
RLE	\$ 106,146,038.00	\$ 106,489,562.00	\$ 108,683,990.00	\$ 115,003,897.00
DISC. MILLAGE	\$ 17,189,270.00	\$ 18,545,796.00	\$ 20,172,611.00	\$ 22,125,235.00
SUP.DISC. MILL				
CRITICAL OPERATING	\$ -	\$ -	\$ -	\$ -
TAX REDEMPTIONS	\$ 200,000.00	\$ 200,000.00	\$ 250,000.00	\$ 250,000.00
RENT				
INTEREST	\$ 160,000.00	\$ 200,000.00	\$ 300,000.00	\$ 300,000.00
DAY CARE FEES				
OTHER FEES (1)				
INDIRECT COST	\$ 600,000.00	\$ 600,000.00	\$ 600,000.00	\$ 500,000.00
LOST TEXTBOOKS				
Field Trips	\$ 531,355.00	\$ 570,836.00	\$ 570,836.00	\$ 587,982.00
OTHER LOCAL (2)	\$ 1,653,503.00	\$ 603,503.00	\$ 706,000.00	\$ 745,000.00
TOTAL LOCAL	\$ 126,480,166.00	\$ 127,209,697.00	\$ 131,283,437.00	\$ 139,512,114.00
TOTAL REVENUE	\$ 265,969,084.00	\$ 284,611,457.00	\$ 300,973,249.00	\$ 329,229,163.00
Transfers In:				
From Capital (3)	\$ 5,725,210.00	\$ 6,202,406.00	\$ 5,669,138.00	\$ 5,669,138.00
From Workers Comp.	\$ -	\$ -	\$ -	\$ -
From Medical Fund	\$ -	\$ -	\$ -	\$ -
From Food Service	\$ 250,000.00	\$ 250,000.00	\$ 500,000.00	\$ 500,000.00
Total Revenue & Transfers	\$ 271,944,294.00	\$ 291,063,863.00	\$ 307,142,387.00	\$ 335,398,301.00

**St. Johns County School District
Revenue Comparison
2018-19 to 2019-20**

K-12

GENERAL FUND Revenue	Adopted 2017-18	Adopted 2018-19	Estimated 2019-20	% Change From 2018-19
State FEFP	\$111,405,172	\$122,051,522	\$ 138,962,218.00	13.86%
State Miscellaneous	\$45,796,588	\$47,438,290	\$ 50,554,831.00	6.57%
Taxes	\$125,035,358	\$128,856,601	\$137,129,132	6.42%
Local Miscellaneous	\$2,174,339	\$2,426,836	\$2,382,982	-1.81%
Federal	\$200,000	\$200,000	\$200,000	0.00%
Total Revenue	\$284,611,457	\$300,973,249	\$ 329,229,163.00	9.39%
Transfers In	\$6,452,406	\$6,169,138	\$ 6,169,138.00	0.00%
Estimated Cash Forward				
Non-Spendable Inventory	\$756,548	\$756,548	\$595,351	-21.31%
Restricted	\$770,891	\$935,371	\$1,078,783	15.33%
Committed	\$8,802,174	\$10,680,238	\$12,317,743	15.33%
Assigned (Revenue Shortfall)	\$12,362,524	\$12,253,130	\$13,223,889	7.92%
Other Assigned	\$11,334,291	\$13,752,617	\$15,861,183	15.33%
Unassigned	\$12,813,866	\$15,547,880	\$17,931,697	15.33%
Total Estimated Cash Forward	\$46,840,294	\$53,925,784	\$61,008,646	13.13%
Total Revenue and Cash Forward	\$337,904,157	\$361,068,171	\$ 396,406,947.00	9.79%

FEFP Funding
Based on the 2nd calculation

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
State	\$ 64,820,314	\$ 73,277,004	\$ 75,092,922	\$ 92,880,434	\$ 107,511,749	\$ 117,816,660	\$ 131,685,798	\$ 139,015,168	\$ 156,928,010	\$ 169,216,062	\$ 189,243,299
Local	\$ 125,162,238	\$ 123,979,871	\$ 116,254,295	\$ 108,548,639	\$ 109,668,208	\$ 112,818,312	\$ 121,044,606	\$ 123,335,308	\$ 125,035,358	\$ 128,856,601	\$ 137,129,132
Federal	\$ 10,227,246	\$ 9,839,690									
	\$ 200,209,798	\$ 207,096,565	\$ 191,347,217	\$ 201,429,073	\$ 217,179,957	\$ 230,634,972	\$ 252,730,404	\$ 262,350,476	\$ 281,963,368	\$ 298,072,663	\$ 326,372,431
State	32%	35%	39%	46%	50%	51%	52%	53%	56%	57%	58%
Local	63%	60%	61%	54%	50%	49%	48%	47%	44%	43%	42%
Federal	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Total State wide FEFP	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	20,172,159,643	20,644,233,449	21,093,968,372	21,862,336,720
District % of Total FEFP	1.12%	1.15%	1.15%	1.17%	1.19%	1.22%	1.28%	1.30%	1.37%	1.41%	1.49%
FTE	29,724	30,284	31,247	32,187	32,649	33,869	36,512	37,350	39,472	40,654	42,768
Funds per student	\$ 6,735.57	\$ 6,838.48	\$ 6,123.68	\$ 6,258.18	\$ 6,651.90	\$ 6,809.53	\$ 6,921.90	\$ 7,024.06	\$ 7,143.44	\$ 7,332.00	\$ 7,631.19

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Funds Per Student Detail History (Based on 1st calculation)

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Variance 2007-08 to 2018-19
Total	7,202.42	6,906.44	6,777.94	6,863.20	6,130.36	6,275.63	6,645.27	6,805.57	6,914.92	7,008.92	7,142.63	7,331.10	7,625.57	423.15
Federal Stabilization														
Special Teacher Reward Program	55.42		344.07	324.91										
Compression Adj. .748 mills									1.79	0.56	14.98	26.00	45.14	45.14
Funding Compression												35.55	14.72	14.72
Mental Health												24.48	26.43	26.43
Virtual Education Contribution					2.06	3.89	2.91	1.50	2.06	2.11	0.51	0.00	0.00	0.00
Merit Award(Charter Schools)			0.17	0.21	0.21									
Teacher Salary Allocation							175.50							
Safe Schools	21.09	20.25	19.83	19.57	18.08	17.67	17.86	17.21	16.14	15.85	14.86	49.35	52.17	31.08
Supplemental Academic Instruction	223.73	215.76	196.70	197.61	189.09	194.27	195.12	192.23	188.72	192.27	198.89	195.80	198.53	-25.20
Reading Allocation	44.73	42.86	39.08	38.32	36.50	47.82	47.90	47.46	46.29	45.97	45.56	45.77	46.10	1.37
ESE Guarantee	346.00	328.02	303.32	307.52	293.62	294.93	295.63	290.40	285.45	317.89	322.25	317.53	331.72	-14.28
DJJ Supplemental Funding	12.42	11.74	9.62	10.18	9.59	6.41	5.80	8.67	6.08	7.88	6.20	5.33	6.74	-5.68
Lead Teacher	18.23	14.03	12.86	12.67	12.13	11.97	17.05	16.84	16.52	16.32	16.19	19.25	19.26	1.03
Transportation	251.36	249.14	225.91	234.79	232.37	238.62	240.47	238.02	233.90	234.68	230.90	238.62	228.66	-22.70
Digital Classroom								15.47	22.08	29.06	28.22	24.79	6.51	6.51
Instructional materials	109.07	102.36	87.40	83.80	81.66	81.07	82.07	84.04	88.31	85.63	87.11	87.29	88.35	-20.72
Proration to available funds														
Class Size Reduction	1,002.62	1,047.21	1,064.95	1,077.24	1,068.08	1,073.87	1,075.03	1,080.54	1,064.01	1,064.91	1,068.49	1,084.79	1,096.63	94.01
Lottery	39.77	40.67		2.76	2.86			9.81	3.53	3.51	16.73	1.80	3.52	-36.25
School Recognition	69.44	51.50	61.04	56.27	56.27	62.72	61.77	62.38	70.46	68.88	68.08	73.56	75.52	6.08
Discretionary Willage	528.87	522.72	556.22	646.70	437.16	422.86	408.16	420.97	422.12	453.30	473.99	493.06	504.69	-24.18
Best and Brightest													101.35	101.35
Base Student Allocation	4,479.67	4,260.18	3,856.77	3,850.65	3,690.68	3,819.53	4,020.00	4,320.03	4,447.46	4,470.10	4,549.67	4,608.13	4,779.53	299.86

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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

K-12

SECTION II. GENERAL FUND - FUND 100

Page 2

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	138,962,218.00
Workforce Development	3315	
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	206,750.00
State Forest Funds	3342	
State License Tax	3343	67,000.00
District Discretionary Lottery Funds	3344	150,645.00
Class Size Reduction Operating Funds	3355	46,900,685.00
Florida School Recognition Funds	3361	3,229,751.00
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	189,517,049.00
<i>LOCAL:</i>		
District School Taxes	3411	137,129,132.00
Tax Redemptions	3421	250,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Investment Income	3430	300,000.00
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
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	1,825,982.00
Total Local	3400	139,512,114.00
TOTAL ESTIMATED REVENUES		329,229,163.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	5,669,138.00
From Special Revenue Funds	3640	500,000.00
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	6,169,138.00
TOTAL OTHER FINANCING SOURCES		6,169,138.00
Fund Balance, July 1, 2019	2800	61,008,645.54
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		396,406,946.54

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2020

K-12

SECTION II. GENERAL FUND - FUND 100 (Continued)

Page 3

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	221,840,563.61	143,684,394.00	46,505,569.00	3,420,082.61		25,082,815.00	6,100.00	3,134,603.00
Student Support Services	6100	22,694,539.00	14,207,006.00	5,353,906.00	3,009,402.00		115,230.00	5,695.00	3,300.00
Instructional Media Services	6200	5,156,592.00	3,392,226.00	1,418,324.00	98,716.00		195,840.00	50,956.00	530.00
Instruction and Curriculum Development Services	6300	5,054,386.00	3,605,022.00	1,198,612.00	213,159.00		29,772.00	1,900.00	6,181.00
Instructional Staff Training Services	6400	894,180.00	350,797.00	110,897.00	429,688.00		2,798.00		
Instruction-Related Technology	6500	9,406,129.00	4,002,050.00	1,390,658.00	3,753,021.00	4,000.00		274,400.00	
Board	7100	1,113,238.00	234,343.00	126,545.00	750,650.00		3,200.00		18,500.00
General Administration	7200	341,503.00	231,146.00	83,857.00	1,800.00		12,000.00		9,000.00
School Administration	7300	19,124,904.39	13,534,533.00	4,622,751.00	574,980.04		345,040.35	550.00	49,950.00
Facilities Acquisition and Construction	7400	5,077,569.00	1,122,659.00	396,183.00	3,511,437.00	11,450.00	7,600.00	3,175.00	25,065.00
Fiscal Services	7500	2,073,711.00	1,336,181.00	466,858.00	187,800.00		19,462.00		63,410.00
Food Service	7600								
Central Services	7700	3,329,757.00	2,313,089.00	829,340.00	326,833.00	3,500.00	45,445.00	3,100.00	8,450.00
Student Transportation Services	7800	16,556,709.00	7,913,260.00	4,187,000.00	714,645.00	2,040,500.00	1,160,000.00	25,000.00	516,304.00
Operation of Plant	7900	25,346,099.00	8,733,581.00	4,475,440.00	4,474,182.00	6,196,329.00	1,439,945.00	26,622.00	
Maintenance of Plant	8100	9,115,042.00	4,895,850.00	1,878,335.00	875,742.00	118,186.00	695,279.00	651,650.00	
Administrative Technology Services	8200	1,112,678.00	348,295.00	126,257.00	315,571.00		5,500.00	316,580.00	475.00
Community Services	9100	184,390.00	96,803.00	38,431.00	47,156.00		2,000.00		
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		348,622,190.00	210,001,235.00	73,207,163.00	22,672,364.65	8,373,965.00	29,168,866.35	1,365,728.00	3,834,868.00
OTHER FINANCING USES:									
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2020	2710	595,350.54							
Restricted Fund Balance, June 30, 2020	2720	884,357.00							
Committed Fund Balance, June 30, 2020	2730	10,100,033.00							
Assigned Fund Balance, June 30, 2020	2740	21,261,257.00							
Unassigned Fund Balance, June 30, 2020	2750	14,943,259.00							
TOTAL ENDING FUND BALANCE	2700	47,784,756.54							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		396,406,946.54							

St. Johns County School District
Appropriations Comparison
2018-19 to 2019-20
K-12

GENERAL FUND	Adopted 2017-18	Adopted 2018-19	Estimated 2019-20	% Change From 2018-19
Expenditures				
Instruction	\$188,691,272	\$196,867,078	\$221,840,564	12.69%
Pupil Services	\$18,069,058	\$22,190,164	\$22,694,539	2.27%
Instructional Media	\$4,894,417	\$5,175,383	\$5,156,592	-0.36%
Instruction & Curriculum Development	\$4,434,092	\$4,858,910	\$5,054,586	4.03%
Instructional Staff Training	\$439,493	\$656,777	\$894,180	36.15%
Instruction Related Technology	\$8,899,863	\$9,029,985	\$9,406,129	4.17%
Board of Education	\$1,101,950	\$1,106,550	\$1,113,238	0.60%
General Administration	\$330,145	\$207,651	\$341,503	64.46%
School Administration	\$18,339,623	\$18,882,564	\$19,124,904	1.28%
Facilities Acquisition & Const.	\$4,973,766	\$4,446,196	\$5,077,569	14.20%
Fiscal Services	\$2,126,533	\$2,230,685	\$2,073,711	-7.04%
Central Services	\$3,721,158	\$3,230,409	\$3,529,757	9.27%
Pupil Transportation	\$14,486,187	\$15,369,947	\$16,556,709	7.72%
Operation of Plant	\$23,516,334	\$25,228,494	\$25,346,099	0.47%
Maintenance of Plant	\$8,491,675	\$8,803,374	\$9,115,042	3.54%
Administrative Technology Services	\$708,313	\$988,479	\$1,112,678	12.56%
Community Services	\$202,508	\$122,871	\$184,390	50.07%
Debt Service	\$0	\$0	\$0	0.00%
Total Appropriations	\$303,426,387	\$319,395,517	\$348,622,190	9.15%
Transfers out	\$0	\$0	\$0	0.00%
Reserves				
Non-Spendable Inventory	\$756,548	\$756,548	\$595,351	-21.31%
Restricted	\$770,891	\$770,891	\$884,557	14.74%
Committed	\$8,802,174	\$8,802,174	\$10,100,033	14.74%
Assigned	\$11,334,291	\$18,529,175	\$21,261,257	14.74%
Unassigned	\$12,813,866	\$12,813,866	\$14,943,559	16.62%
Total Estimated Reserves	\$34,477,770	\$41,672,654	\$47,784,757	14.67%
Total Appropriations & Reserves	\$337,904,157	\$361,068,171	\$396,406,947	9.79%

**ST. JOHNS COUNTY SCHOOLS
TENTATIVE 2019-20
BUDGET
APPROPRIATIONS CATEGORIES
K-12**

	Adopted 2017-18	Adopted 2018-19	Estimated 2019-20	2019-20 % of TOTAL	% Change From 2018-19
Salaries & Benefits	\$250,034,907	\$263,853,570	\$283,208,398	81.24%	7%
Purchased Services	\$19,093,418	\$21,795,505	\$22,672,365	6.50%	4%
Energy Services	\$8,126,733	\$8,357,276	\$8,373,965	2.40%	0%
Materials & Supplies	\$20,944,151	\$20,813,741	\$29,166,866	8.37%	40%
Capital Outlay	\$1,981,517	\$1,143,928	\$1,365,728	0.39%	19%
All Other	\$3,245,662	\$3,431,497	\$3,834,868	1.10%	12%
Total Appropriations	\$303,426,387	\$319,395,517	\$348,622,190		9%

**St. Johns County School District
2019-20
FCTC Post-Secondary**

GENERAL FUND	Adopted 2018-19	Estimated 2019-20	% Change From 2018-19
Revenue			
State WorkForce	\$4,341,488	\$4,202,164	-3.21%
Local Miscellaneous	\$1,860,750	\$1,980,613	6.44%
Total Revenue	\$6,202,238	\$6,182,777	3.23%
Estimated Cash Forward			
Other Assigned	\$1,856,956	\$950,896	-48.79%
Total Estimated Cash Forward	\$1,856,956	\$950,896	-48.79%
Total Revenue and Cash Forward	\$8,059,194	\$7,133,673	-48.79%
Expenditures			
Instruction	\$2,021,216	\$2,570,053	27.15%
Pupil Services	\$965,297	\$1,225,230	26.93%
Instruction & Curriculum Development	\$275,758	\$238,687	-13.44%
Instructional Staff Training Services	\$2,000	\$1,100	-45.00%
Instruction Related Technology	\$129,042	\$57,735	-55.26%
School Administration	\$898,386	\$790,127	-12.05%
Operation of Plant	\$1,169,597	\$1,096,927	-6.21%
Maintenance of Plant	\$141,289	\$139,624	-1.18%
Community Services	\$74,542	\$63,294	-15.09%
Total Appropriations	\$5,677,127	\$6,182,777	8.91%
Reserves			
Non-Spendable Inventory	\$75,504	\$98,437	30.37%
Assigned	\$2,306,563	\$852,459	-63.04%
Total Estimated Reserves	\$2,382,067	\$950,896	-32.67%
Total Appropriations & Reserves	\$8,059,194	\$7,133,673	-11.48%

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

FCTC Post-Secondary

SECTION II. GENERAL FUND - FUND 100

Page 2

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<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	0.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	
Workforce Development	3315	4,150,060.00
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	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	
Florida School Recognition Funds	3361	
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	52,104.00
Total State	3300	4,202,164.00
<i>LOCAL:</i>		
District School Taxes	3411	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	150,000.00
Investment Income	3430	2,113.00
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	15,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	800,000.00
Continuing Workforce Education Course Fees	3463	90,000.00
Capital Improvement Fees	3464	40,000.00
Postsecondary Lab Fees	3465	200,000.00
Lifelong Learning Fees	3466	50,000.00
GED® Testing Fees	3467	2,500.00
Financial Aid Fees	3468	75,000.00
Other Student Fees	3469	222,500.00
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	333,500.00
Total Local	3400	1,980,613.00
TOTAL ESTIMATED REVENUES		6,182,777.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
TOTAL OTHER FINANCING SOURCES		0.00
Fund Balance, July 1, 2019	2800	950,896.35
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		7,133,673.35

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2020

FCTC Post-Secondary

SECTION II. GENERAL FUND - FUND 100 (Continued)

Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS								
Instruction	2,570,053.00	1,530,972.00	457,006.00	116,280.00	6,500.00	378,050.00	42,900.00	38,345.00
Student Support Services	1,225,230.00	863,464.00	301,241.00	30,225.00		30,000.00	100.00	200.00
Instructional Media Services	0.00	0.00						
Instruction and Curriculum Development Services	238,687.00	176,675.00	62,012.00	0.00				
Instructional Staff Training Services	1,100.00		15,000.00	1,100.00				
Instruction-Related Technology	57,735.00	42,735.00						
Board	7100							
General Administration	7200							
School Administration	7300	488,105.00	171,325.00	74,500.00	500.00	3,197.00	18,000.00	34,500.00
Facilities Acquisition and Construction	7400	5,300.00					5,300.00	
Fiscal Services	7500	0.00						
Food Service	7600	0.00						
Central Services	7700	0.00						
Student Transportation Services	7800	0.00						
Operation of Plant	7900	259,753.00	91,174.00	374,500.00	339,500.00	25,500.00	6,500.00	
Maintenance of Plant	8100	98,685.00	34,639.00				1,000.00	
Administrative Technology Services	8200	0.00						
Community Services	9100	39,300.00	13,794.00	9,500.00		700.00		
Debt Service	9200	0.00						
Other Capital Outlay	9300	0.00						
TOTAL APPROPRIATIONS	6,182,777.00	3,499,689.00	1,146,191.00	606,105.00	346,500.00	437,447.00	73,800.00	73,045.00
OTHER FINANCING USES:								
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	0.00						
TOTAL OTHER FINANCING USES								
Nonspendable Fund Balance	2710							
Restricted Fund Balance	2720	98,437.11						
Committed Fund Balance	2730							
Assigned Fund Balance	2740	852,459.24						
Unassigned Fund Balance	2750							
TOTAL ENDING FUND BALANCE	2700	950,896.35						
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		7,133,673.35						

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**ST. JOHNS COUNTY SCHOOL DISTRICT
2019-2020 TENTATIVE
CAPITAL OUTLAY BUDGET**



**Mill Creek Academy
Opening 2019-2020 School Year: Grades K-7**

July 30, 2019

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**CAPITAL OUTLAY
SUMMARY BUDGET**

FY 2019-2020

CAPITAL PROJECTS FUND

ESTIMATED TRANSFERS, REVENUE & FUND BALANCE:

CO & DS	\$578,288.00
PECO Maintenance	\$0.00
PECO Construction	\$0.00
PECO High Growth	\$0.00
Half-Cent Sales Surtax	\$16,305,274.00
Capital Improvement (1.5 Mills)	\$44,368,787.00
Impact Fees	\$12,000,000.00
Miscellaneous (Local)	\$150,000.00
Other Financing Sources (from 1.5 Mills)	<u>\$3,286,989.00</u>
Subtotal	<u>\$76,689,338.00</u>

Fund Balance 6-30-2019 \$145,597,477.00

Total Estimated Revenue & Fund Balance **\$222,286,815.00**

ESTIMATED APPROPRIATIONS:

Library Books (610)	\$153,446.00
Buildings & Fixed Equipment (630)	\$123,237,699.00
Furniture, Fixtures & Equipment (640)	\$8,994,684.00
Motor Vehicles (Including Buses) (650)	\$7,720,400.00
Land (660)	\$7,741.00
Improvements Other Than Buildings (670)	\$10,058,520.00
Remodeling and Renovations (680)	\$43,472,464.00
Computer Software (690)	\$98,091.00
Redemption of Principal/Interest (RAN) (710 & 720)	<u>\$3,286,989.00</u>

Subtotal Appropriations **\$197,030,034.00**

Transfers (9700):

To Operating Budget:	
Maintenance, Relocatables, Property Insurance, Excelsior Lease	\$5,669,138.00
To Debt Service:	
COPs/QSCBs	\$16,093,298.00

Transfers (9200):

To Capital:	
RAN	<u>\$3,286,989.00</u>
Subtotal Transfers	<u>\$25,049,425.00</u>

Reserves: \$207,356.00

Total Appropriations, Transfers and Reserves **\$222,286,815.00**

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

**NEW PROJECTS, CONTINUING PROJECTS & TRANSFERS
2019-2020**

Facility/Projects	Total FY 2019-2020
New Middle School "JJ"	\$578,288.00
K-8 School "MM"	\$11,000,000.00
Technology Plan	\$1,517,671.00
Motor Vehicles (30 Buses & Radios)	\$3,530,386.00
Transportation Motorola Handheld Radios	\$24,200.00
Equipment Purchases	\$810,000.00
School-Based Maintenance	\$642,500.00
District-Wide Maintenance	\$12,577,805.00
Safety Inspections/Repairs	\$200,000.00
New/Upgrade Relocatables	\$1,000,000.00
District Cable TV Equipment	\$41,000.00
AED Replacement/New Schools	\$60,000.00
SREF/ADA	\$25,000.00
District-Wide Other Projects	\$40,800.00
Revenue Anticipation Note	\$3,286,989.00
Half-Cent Sales Surtax	
Meet The Needs Of An Increasing Student Population	\$13,000,000.00
Maintain High Quality Educational Facilities	\$1,850,000.00
Provide New Technology To Prepare Children for 21 st Century Learning	\$390,000.00
Continue To Keep Children Safe	<u>\$1,065,274.00</u>
Total New Projects	\$51,639,913.00

Transfers to Operating Budget:	
Maintenance, Relocatables, Property Insurance, Excelsior Lease	\$5,669,138.00
Transfers to Debt Service:	
COPs Series 2012, 2013/QSCBs Series 2010	\$16,093,298.00
Transfers to Capital:	
RAN Series 2018	<u>\$3,286,989.00</u>
Total Transfers	\$25,049,425.00
TOTAL NEW PROJECTS, CONTINUING PROJECTS AND TRANSFERS	\$76,689,338.00

2019-2020 LOCAL MILLAGE

**1.5 PROPERTY TAX
CAPITAL OUTLAY BUDGET**

District-Wide Maintenance	\$12,577,805.00
Equipment Purchases	\$810,000.00
Motor Vehicles (30 Buses & Radios)	\$3,530,386.00
Safety Inspections/Repairs	\$200,000.00
School-Based Maintenance	\$642,500.00
Technology Plan	\$1,517,671.00
District Cable TV Equipment	\$41,000.00
Transfer to Operating Budget	\$5,669,138.00
Transfer to Debt Service Budget/COPs Series 2012, 2013 & QSCBs 2010	\$16,093,298.00
Transfer from 370/1.5 Mills to 330/Revenue Anticipation Note (RAN)	<u>\$3,286,989.00</u>
TOTAL	\$44,368,787.00

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 30 as the total "New Projects, Continuing Projects and Transfers" for 2019-2020. These appropriations are also used to identify the allocations as required in our Notice of Tax for School Capital Outlay on Page 33.

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 **4.636 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 **\$44,368,787** 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
- Electrical and Plumbing Fixtures
- Fencing
- HVAC Systems Replacement/EMS Upgrades
- Intercom System Replacement
- Interior/Exterior Painting
- Landscaping/Sitework/Drainage/Irrigation Systems/ Outdoor Lighting
- Playground Equipment/Outdoor Athletic Facilities
- Repairing
- Repair/Replacement of Interior Finishes
- Repair or Resurface of Parking Lot and Walkways
- Renovation and Repair from Hurricane Damage
- Repair/Replacement Windows/Doors
- Resurfacing of Floors
- Replacement of System Equipment (Current Code)
- Replace Carpet/Floor Tile
- Roofing or Roof Replacement
- Routine Maintenance of Facilities
- Safety (SREF) Requirements / AED Devices
- Security Systems Replacement
- Sound System Replacement
- Set-up/Breakdown/Relocation of Portable Buildings
- Support Services Renovations
- Classroom Remodeling/Renovations

MOTOR VEHICLE PURCHASES

- Purchase of Thirty (30) 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, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

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

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

PAYMENTS OF LOANS APPROVED PURSUANT TO SS. 1011.14 AND 1011.15, F.S.

- Revenue Anticipation Note for Mill Creek K-8 Conversion

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 **July 30, 2019, at 5:30 P.M.** St. Johns County School District, 40 Orange Street, St. Augustine, Florida. A **DECISION** on the proposed **CAPITAL OUTLAY TAXES** will be made at this hearing.

2019-2020 CAPITAL OUTLAY FUND BALANCE
(Continuing Projects thru 6/30/19)
Updated as of 7/10/19

School/Facility:	Total
Crookshank	\$306,314
Cunningham Creek	\$272,551
Durbin Creek	\$382,500
Hartley	\$258,233
Hickory Creek	\$97,840
R. B. Hunt	\$218,566
Julington Creek	\$150,832
Ketterlinus	\$321,112
Mason	\$379,419
Mill Creek	\$8,325,739
Ocean Palms	\$394,066
Osceola	\$366,105
Rawlings	\$1,694,526
South Woods	\$312,337
Timberlin Creek	\$175,916
Wards Creek Elementary	\$389,262
Webster	\$656,042
Palencia Elementary	\$136,831
Picolata Elementary - "M"	\$1,763,114
Fruit Cove	\$292,141
Landrum	\$772,566
Liberty Pines Academy	\$1,216,119
Murray	\$640,879
Pacetti Bay Middle	\$283,595
Rogers	\$1,042,031
Sebastian	\$366,377
Switzerland Point	\$1,261,061
Patriot Oaks Academy	\$478,143
Valley Ridge Academy	\$387,142
Freedom Crossing Academy - "LL"	\$2,444,331
Palm Valley Academy - "KK"	\$7,348,804
Bartram Trail	\$928,309
Creekside High	\$342,765
Nease	\$2,169,252
Pedro Menendez	\$949,940
Ponte Vedra High	\$290,285
SAHS	\$753,584
FCTC	\$1,588,362
St. Johns Technical High	\$278,018
Hamblen Center/Gaines	\$429,146
Charter Schools - Safety & Security Grant	\$7,071
Admin. Bldgs./Yates	\$527,642
Fullerwood Building	\$163,676
Purchasing Warehouse	\$8,168
SJC Transition Program	\$28,205
Technology Plan	\$2,712,324
Transportation:	\$318,166
Buses/Vehicles	\$3,630,357
Equipment-District Wide	\$108,465
Human Resources	\$10,370
Maintenance-District Wide	\$10,606,646
Relocatables	\$3,384,539
Land Purchases-District Wide	\$0
Reserve	\$207,356
Transfers to General	\$0
COP's Payments (Debt Serv.)	\$0
District Wide - Other Projects	\$83,020,337
TOTAL	\$145,597,477

**St. Johns County School District
Debt Service Funds
2019-20**

DEBT SERVICE	Sales Tax	Certificates of Participation	Total
Revenue			
Federal	\$ -	\$ 733,491.20	\$ 733,491.20
State	\$ -	\$ -	
Local	\$ 5,592,375.00	\$ -	\$ 5,592,375.00
Total Revenue	\$ 5,592,375.00	\$ 733,491.20	\$ 6,325,866.20
Transfers In	\$ -	\$ 16,093,298.00	\$ 16,093,298.00
Estimated Carry-Forward	\$ 3,250,041.68	\$ 7,683,750.04	\$ 10,933,791.72
Total Revenue and Carry-Forward and Transfers	\$ 8,842,416.68	\$ 24,510,539.24	\$ 33,352,955.92
Expenditures			
Redemption of Principal	\$ 4,045,000.00	\$ 12,890,000.00	\$ 16,935,000.00
Interest	\$ 1,545,875.00	\$ 2,986,487.50	\$ 4,532,362.50
Dues & Fees	\$ 1,500.00	\$ 9,125.23	\$ 10,625.23
Total Appropriations	\$ 5,592,375.00	\$ 15,885,612.73	\$ 21,477,987.73
Sinking Fund	\$ 3,250,041.68	\$ 8,624,926.51	\$ 11,874,968.19
Total Appropriations & Reserves	\$ 8,842,416.68	\$ 24,510,539.24	\$ 33,352,955.92

**ST. JOHNS COUNTY SCHOOL DISTRICT
SALES TAX REVENUE BONDS
SERIES 2016
INTEREST PRINCIPAL PAYMENTS**

	October 1 Principal Payment	October 1 Interest Payment	April 1 Interest Payment	Total Payment
2016-2017	\$ 2,220,000.00	\$ 1,197,810.00	\$ 975,975.00	\$ 4,393,785.00
2017-2018	\$ 3,740,000.00	\$ 975,975.00	\$ 919,875.00	\$ 5,635,850.00
2018-2019	\$ 3,855,000.00	\$ 919,875.00	\$ 823,500.00	\$ 5,598,375.00
2019-2020	\$ 4,045,000.00	\$ 823,500.00	\$ 722,375.00	\$ 5,590,875.00
2020-2021	\$ 4,250,000.00	\$ 722,375.00	\$ 616,125.00	\$ 5,588,500.00
2021-2022	\$ 4,460,000.00	\$ 616,125.00	\$ 504,625.00	\$ 5,580,750.00
2022-2023	\$ 4,685,000.00	\$ 504,625.00	\$ 387,500.00	\$ 5,577,125.00
2023-2024	\$ 4,915,000.00	\$ 387,500.00	\$ 264,625.00	\$ 5,567,125.00
2024-2025	\$ 5,165,000.00	\$ 264,625.00	\$ 135,500.00	\$ 5,565,125.00
2025-2026	\$ 5,420,000.00	\$ 135,500.00		\$ 5,555,500.00
Original Principal		\$ 42,755,000.00		
Current Outstanding		\$ 32,940,000.00		
Original Interest Expense		\$ 11,898,010.00		
Current Interest Expense		\$ 6,085,000.00		

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
2014-2015		\$ 1,218,777.78		\$ 1,218,777.78
2015-2016	\$ 1,371,125.00	\$ 1,371,125.00		\$ 2,742,250.00
2016-2017	\$ 1,371,125.00	\$ 1,371,125.00	\$ 9,925,000.00	\$ 12,667,250.00
2017-2018	\$ 1,123,000.00	\$ 1,123,000.00	\$ 10,425,000.00	\$ 12,671,000.00
2018-2019	\$ 862,375.00	\$ 862,375.00	\$ 10,940,000.00	\$ 12,664,750.00
2019-2020	\$ 588,875.00	\$ 588,875.00	\$ 11,490,000.00	\$ 12,667,750.00
2020-2021	\$ 301,625.00	\$ 301,625.00	\$ 12,065,000.00	\$ 12,668,250.00
Original Principal		\$ 54,845,000.00		
Current Outstanding		\$ 23,555,000.00		
Original Interest Expense		\$ 12,455,027.78		
Current Interest Expense		\$ 1,781,000.00		

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

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		\$ 522,245.03		\$ 522,245.03
2013-2014	\$ 622,543.75	\$ 622,543.75	\$ 1,170,000.00	\$ 2,415,087.50
2014-2015	\$ 610,843.75	\$ 610,843.75	\$ 1,195,000.00	\$ 2,416,687.50
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		\$ 26,020,000.00		
Original Interest Expense		\$ 15,356,682.53		
Current Interest Expense		\$ 7,800,312.50		

Strikethrough areas are payments completed.

**St. Johns County School District
Comparison 2018-19 to 2019-20
Special Revenue - Food Service**

SPECIAL REVENUE FOOD SERVICE	Adopted 2017-18	Adopted 2018-19	Estimated 2019-20	% Change From 2018-19
Revenue				
Federal	\$ 5,085,655.00	\$ 7,491,000.00	\$ 5,808,660.00	-22.5%
State	\$ 63,968.00	\$ 62,449.00	\$ 62,449.00	0.0%
Local	\$ 7,543,563.00	\$ 5,539,389.00	\$ 9,065,420.00	63.7%
Total Revenue	\$ 12,693,186.00	\$ 13,092,838.00	\$ 14,936,529.00	14.1%
Estimated Carry-Forward	\$ 1,176,150.36	\$ 2,124,783.21	\$ 4,264,329.71	100.7%
Total Revenue and Carry-Forward	\$ 13,869,336.36	\$ 15,217,621.21	\$ 19,200,858.71	26.2%
Expenditures				
Salaries & Benefits	\$ 6,205,777.00	\$ 6,432,640.00	\$ 7,262,321.00	12.9%
Capital Outlay	\$ 275,500.00	\$ 220,500.00	\$ 465,000.00	110.9%
Other Purchased Services	\$ 228,450.00	\$ 237,450.00	\$ 203,500.00	-14.3%
Energy Services	\$ 113,000.00	\$ 115,000.00	\$ 113,000.00	-1.7%
Materials & Supplies	\$ 5,517,293.00	\$ 5,504,027.00	\$ 5,916,696.00	7.5%
Other Expenses	\$ 338,000.00	\$ 333,000.00	\$ 324,200.00	-2.6%
Total Appropriations	\$ 12,678,020.00	\$ 12,842,617.00	\$ 14,284,717.00	11.2%
Transfer to General Fund	\$ 250,000.00	\$ 500,000.00	\$ 500,000.00	0.0%
Reserves	\$ 941,316.36	\$ 1,875,004.21	\$ 4,416,141.71	135.5%
Total Appropriations & Reserves	\$ 13,869,336.36	\$ 15,217,621.21	\$ 19,200,858.71	26.2%

**SPECIAL REVENUE – “FEDERAL PROJECTS”
BUDGET OVERVIEW
FY 2019-2020**

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 will receive approximately **\$13,509,740** in federal funds for the 2019-2020 school year. Other grants are expected, but the budgets are not approved.

Title I Part A (6001)	Basic Program - Improving the Academic Achievement of the Disadvantaged	\$3,043,146
Title I Part D (6037)	Prevention and Intervention Program	\$192,147
Title II Part A (6011)	Supporting Effective Instruction through Teacher and Principal Training	\$685,894
Title III ESOL (6009)	Instructional Support for English Language Learners	\$59,089
Title IX Part A (6057)	Homeless Children and Youth Program	\$75,000
IDEA (6004)	Individuals with Disabilities Education Improvement Act K-12 Entitlement	\$6,894,498
IDEA (6005)	Individuals with Disabilities Education Improvement Act Pre-K Entitlement	\$149,928
Head Start (1001)	Program that Provides Quality Comprehensive Child Development Services	\$1,072,780
Carl Perkins (6039, 6040)	Career Technical Education - Secondary Career Technical Education – Postsecondary	\$247,018 \$146,031
Adult Education (6024, 6025, 6066)	Adult Education General Adult Education English Literacy/Civics Adult Education Corrections	\$166,564 \$25,956 \$90,920
Career Navigator (1031)	Career Source of NE Florida	\$600,000
RSVP (1012)	Retired Senior Volunteer Program	\$60,769
Current Total 2019-2020 Allocations		\$13,509,740

**St. Johns County School District
Internal Service Funds
2019-20**

INTERNAL SERVICE	Medical Program	Workers Compensation	Total
Revenue			
Local	\$ 53,910,678.00	\$ 1,537,000.00	\$ 55,447,678.00
Total Revenue	\$ 53,910,678.00	\$ 1,537,000.00	\$ 55,447,678.00
Transfers In	\$ -	\$ -	\$ -
Estimated Carry-Forward	\$ 37,029,506.84	\$ 4,674,250.65	\$ 41,703,757.49
Total Revenue and Carry-Forward and Transfers	\$ 90,940,184.84	\$ 6,211,250.65	\$ 97,151,435.49
Expenditures			
Claims & Fees	\$ 44,755,715.65	\$ 2,057,320.00	\$ 46,813,035.65
Total Appropriations	\$ 44,755,715.65	\$ 2,057,320.00	\$ 46,813,035.65
Transfers to the General Fund	\$ -	\$ -	\$ -
Reserves	\$ 46,184,469.19	\$ 4,153,930.65	\$ 50,338,399.84
Total Appropriations & Reserves	\$ 90,940,184.84	\$ 6,211,250.65	\$ 97,151,435.49

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY

PROPOSED MILLAGE LEVY
 OPERATING 3.888
 LOCAL EFFORT
 DISCRETIONARY: 0.748
 BASIC DISCRETIONARY
 CAPITAL OUTLAY 1.500
 TOTAL 6.136

BUDGET SUMMARY FY 2019-2020

ESTIMATED REVENUES	GENERAL	SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECT	INTERNAL SERVICE	Total All Funds
Federal	200,000.00	1,133,549.00	733,491.20			2,067,040.20
Federal Through State	0.00	18,184,851.00				18,184,851.00
Slate Sources	193,719,213.00	62,449.00		578,288.00		194,359,950.00
Local Sources	141,492,727.00	9,065,420.00	5,592,375.00	72,824,061.00	55,447,678.00	284,422,261.00
Total Revenues	335,411,940.00	28,446,269.00	6,325,866.20	73,402,349.00	55,447,678.00	499,034,102.20
TRANSFERS IN	6,169,138.00		16,093,298.00	3,286,989.00		25,549,425.00
Fund Balances/Net Assets	61,959,541.89	4,264,329.71	10,933,791.72	145,597,477.00	41,703,757.49	264,458,897.81
TOTAL REVENUES & BALANCES	403,540,619.89	32,710,598.71	33,352,955.92	222,286,815.00	97,151,435.49	789,042,425.01
EXPENDITURES						
Instruction	224,410,616.61	5,927,770.12				230,338,386.73
Pupil Personnel Services	23,919,769.00	3,397,202.15				27,316,971.15
Instructional Media Services	5,156,592.00					5,156,592.00
Instruction & Curriculum Development Serv	5,293,273.00	2,383,748.05				7,677,021.05
Instructional Staff Training	895,280.00	839,660.92				1,734,940.92
Instruction Related Technology	9,463,864.00					9,463,864.00
Board of Education	1,113,238.00					1,113,238.00
General Administration	341,503.00					1,036,787.36
School Administration	19,915,031.39	695,284.36				19,915,031.39
Facilities Acquisition & Construction	5,082,869.00			193,743,045.00		198,825,914.00
Fiscal Services	2,073,711.00					2,073,711.00
Food Service		14,284,717.00				14,284,717.00
Central Services	3,529,757.00				46,813,035.65	50,377,292.65
Pupil Transportation	16,556,709.00	122,065.40				16,678,774.40
Operation of Plant	26,443,026.00	800.00				26,443,826.00
Maintenance of Plant	9,249,366.00	17,940.00				9,267,306.00
Administrative Technology Services	1,112,678.00					1,112,678.00
Community Services	247,684.00	90,769.00				338,453.00
Debt Services			21,477,987.73	3,286,989.00		24,764,976.73
TOTAL EXPENDITURES	354,804,967.00	27,794,457.00	21,477,987.73	197,030,034.00	46,813,035.65	647,920,481.38
Transfers Out	0.00	500,000.00		25,049,425.00		25,549,425.00
Fund Balances/Net Assets	48,735,652.89	4,416,141.71	11,874,968.19	207,356.00	50,338,399.84	115,572,518.63
TOTAL EXPENDITURES	403,540,619.89	32,710,598.71	33,352,955.92	222,286,815.00	97,151,435.49	789,042,425.01

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 **4.636 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 **\$44,368,787** 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
- Electrical and Plumbing Fixtures
- Fencing
- HVAC Systems Replacement/EMS Upgrades
- Intercom System Replacement
- Interior/Exterior Painting
- Landscaping/Sitework/Drainage/Irrigation Systems/ Outdoor Lighting
- Playground Equipment/Outdoor Athletic Facilities
- Repairing
- Repair/Replacement of Interior Finishes
- Repair or Resurface of Parking Lot and Walkways
- Renovation and Repair from Hurricane Damage
- Repair/Replacement Windows/Doors
- Resurfacing of Floors
- Replacement of System Equipment (Current Code)
- Replace Carpet/Floor Tile
- Roofing or Roof Replacement
- Routine Maintenance of Facilities
- Safety (SREF) Requirements / AED Devices
- Security Systems Replacement
- Sound System Replacement
- Set-up/Breakdown/Relocation of Portable Buildings
- Support Services Renovations
- Classroom Remodeling/Renovations

MOTOR VEHICLE PURCHASES

- Purchase of Thirty (30) 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, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

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

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

PAYMENTS OF LOANS APPROVED PURSUANT TO SS. 1011.14 AND 1011.15, F.S.

- Revenue Anticipation Note for Mill Creek K-8 Conversion

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 **July 30, 2019, at 5:30 P.M.** St. Johns County School District, 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.....	<u>\$176,364,270</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	-\$122,947
C. Actual property tax levy.....	<u>\$176,487,217</u>

This year's proposed tax levy.....\$189,060,333

A portion of the levy is required under state law in order for the school board to receive **\$189,243,299** in state education grants.

The required portion has **increased** by **1.86** percent, and represents approximately **six 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, 2019, 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 : 2019	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	\$	29,723,737,795	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,050,196,703	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	37,723,415	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	30,811,657,913	(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.)	\$	1,130,006,813	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	29,681,651,100	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	28,112,012,933	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		(8)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :	Date :		
	Electronically Certified by Property Appraiser	6/27/2019 3:59 PM		

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

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	4.0300	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>	\$	113,291,412	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	63,195,805	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	176,487,217	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.8169	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1291	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.8880	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

Continued on page 2

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	119,795,726	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	69,264,607	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	189,060,333	(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>		1.86 %	(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>		3.20 %	(22)

Final public budget hearing	Date : 9/17/2019	Time : 5:30 PM	Place : St. Johns County School Board Meeting Room
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S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.			
	Signature of Chief Administrative Officer :				Date :	
	Title :		Contact Name And Contact Title :			
	JAMES FORSON, SUPERINTENDENT		MICHAEL DEGUTIS, CHIEF FINANCIAL OFFICER			
	Mailing Address :		Physical Address :			
40 ORANGE ST		40 ORANGE ST				
City, State, Zip :		Phone Number :		Fax Number :		
ST AUGUSTINE, FL 32084		9045477651		9045477655		

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The St. Johns County School District will inspire good character and a passion for lifelong learning in all students, creating educated and caring contributors to the world.