



FISCAL YEAR 2021-2022

**PROPOSED
TENTATIVE BUDGET**

July 22, 2021

SANTA ROSA COUNTY SCHOOL DISTRICT PROPOSED/TENTATIVE BUDGET FY 2021-2022 BUDGET INFORMATION

- This is a “proposed/tentative” budget and will change during the year. The proposed/tentative budget is approved for advertising on July 22, 2021. The “first” public hearing on the budget is July 29, 2021. The “final” public hearing is on September 9, 2021.
- The projected Unweighted FTE for 2021/2022 is 28,117. This is an increase of 1,154 students for the 2021/2022 school year.
- The District is self-insured for health insurance. The Board contributed approximately \$14,685,000 toward employees’ health, life, and dental insurances for fiscal year 2020/2021. The self-insurance plan also contributed \$1,300,000 toward the health insurance for fiscal year 2020/20201. The total paid in 2020/2021 was \$15,985,000.
- In 2020/2021 the District collected \$11,221,944 in sales tax revenue. Sales tax collections increased by \$1,823,766 over the prior year. The additional funds will help with capital projects in 2021/2022.

SANTA ROSA COUNTY SCHOOL DISTRICT PROPOSED/TENTATIVE BUDGET FY 2021-2022 FUND BALANCE CATEGORIES

The five categories of fund balance are:

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

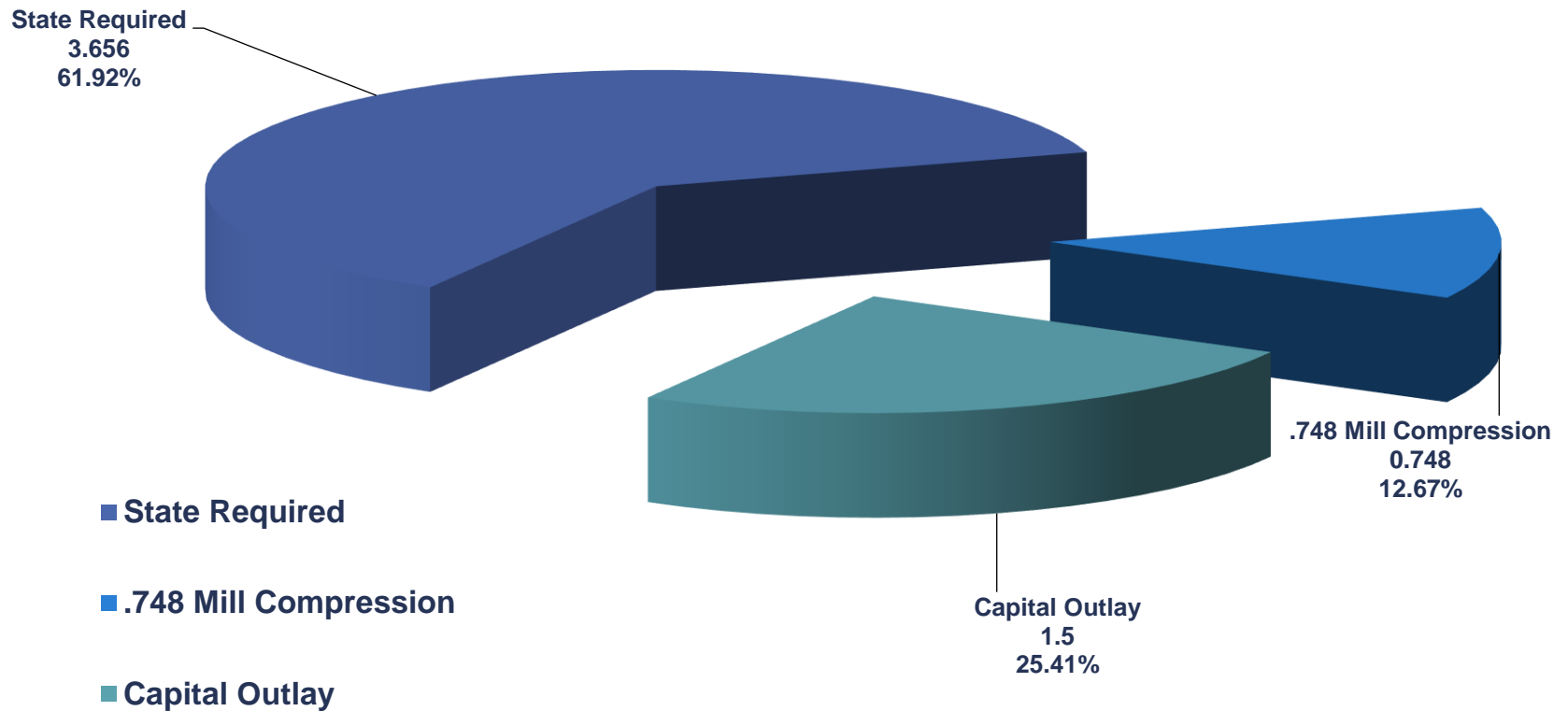
SANTA ROSA COUNTY SCHOOL DISTRICT

PROPOSED/TENTATIVE BUDGET FY 2021-2022

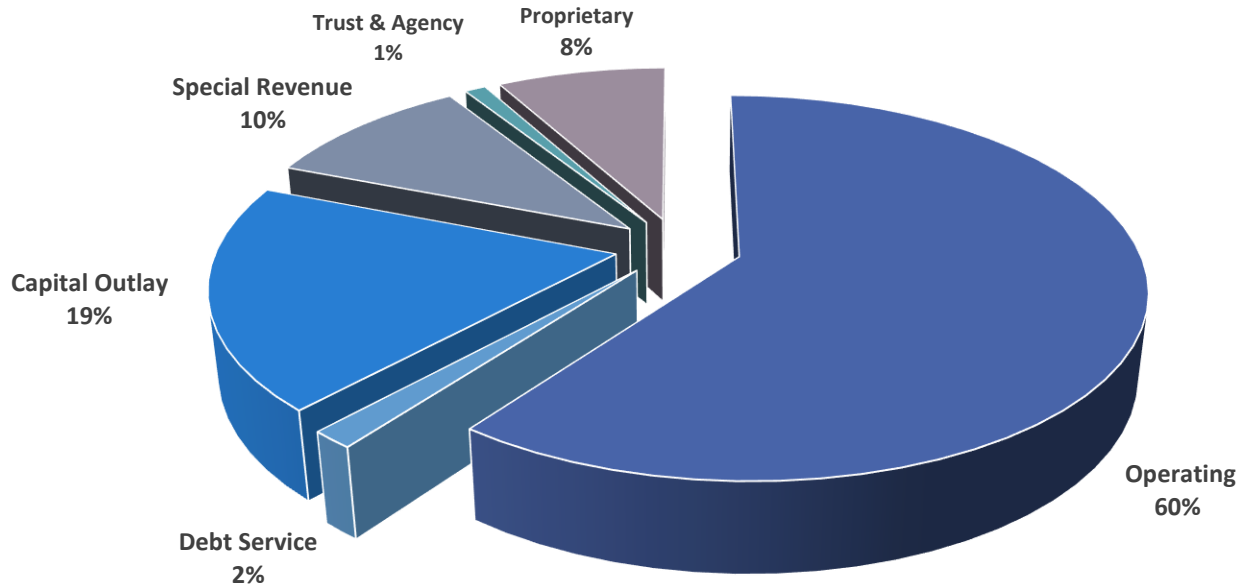
PROPOSED PROPERTY TAX EFFECT

Type of Tax Millage	Tax Millage 2020-2021	Tax Millage 2021-2022	Difference	% Change
Required Local Effort	3.802	3.656	-0.146	-3.84%
Board Option	0.748	0.748	0.000	0.00%
Total Operating	4.550	4.404	-0.146	-3.21%
Capital Outlay	1.500	1.500	0.000	0.00%
Total Millage	6.050	5.904	-0.146	-2.41%
Total Required by the State	3.802	3.656	-0.146	-3.84%
Total Board Option	2.248	2.248	0.000	0.00%
Actual Tax Roll Amount	12,430,403,218	13,725,721,786	1,295,318,568	10.42%
Value of 1/10 Mill	\$ 1,193,319	\$ 1,317,669	\$ 124,350	10.42%

SANTA ROSA COUNTY SCHOOL DISTRICT PROPOSED/TENTATIVE BUDGET FY 2021-2022 MILLAGE RATE BREAKDOWN



SANTA ROSA COUNTY SCHOOL DISTRICT PROPOSED/TENTATIVE BUDGET FY 2021-2022 TOTAL AVAILABLE BUDGET BY FUND TYPE



Total Available	2020-2021	2021-2022	Inc/(Dec)	% Change
Operating	\$ 261,194,015	\$ 257,923,840	\$ (3,270,175)	-1.25%
Debt Service	\$ 6,925,281	\$ 8,153,693	\$ 1,228,412	17.74%
Capital Outlay	\$ 63,984,694	\$ 81,811,874	\$ 19,020,499	30.29%
Special Revenue	\$ 38,965,855	\$ 47,059,469	\$ 8,093,614	20.77%
Proprietary	\$ 36,169,869	\$ 33,766,254	\$ (2,403,615)	-6.65%
Trust & Agency	\$ 523,326	\$ 408,023	\$ (115,303)	-22.03%
Total Budget-All Parts	\$ 407,763,040	\$ 429,123,153	\$ 22,553,432	5.55%

SANTA ROSA COUNTY SCHOOL DISTRICT PROPOSED/TENTATIVE BUDGET FY 2021-2022 COMPARISON OF SANTA ROSA'S FUNDING PER STUDENT TO OTHER SCHOOL DISTRICTS

	2021-2022	2021-2022	2021-2022
	State & Local	Diff. from Santa Rosa	Santa Rosa UFTE
	Funds per UFTE	per UFTE	28,116.87
			times Diff./UFTE
Santa Rosa	\$ 7,656.95	\$ -	\$ -
Escambia	\$ 7,639.43	\$ (17.52)	\$ (492,607.56)
Okaloosa	\$ 7,861.82	\$ 204.87	\$ 5,760,303.16
Walton	\$ 8,684.53	\$ 1,027.58	\$ 28,892,333.27
Bay	\$ 7,830.98	\$ 174.03	\$ 4,893,178.89
Monroe	\$ 10,359.25	\$ 2,702.30	\$ 75,980,217.80
Hendry	\$ 7,139.13	\$ (517.82)	\$ (14,559,477.62)
State Total	\$ 7,811.12	\$ 154.17	\$ 4,334,777.85

Santa Rosa County is funded 51st out of 67 counties as of the 2021-2022 2nd calc.

SANTA ROSA COUNTY SCHOOL DISTRICT
PROPOSED/TENTATIVE BUDGET FY 2021-2022
STATE FUNDING DECREASE – GENERAL OPERATING FUND

State FEFP 2020/2021	\$ 135,228,647
State FEFP 2021/2022	\$ <u>128,477,077</u>
FEFP funding reduction	\$ 6,751,570

Class Size 2020/2021	\$ 31,328,048
Class Size 2021/2022	\$ <u>26,469,894</u>
Class Size funding reduction	\$ 4,858,154

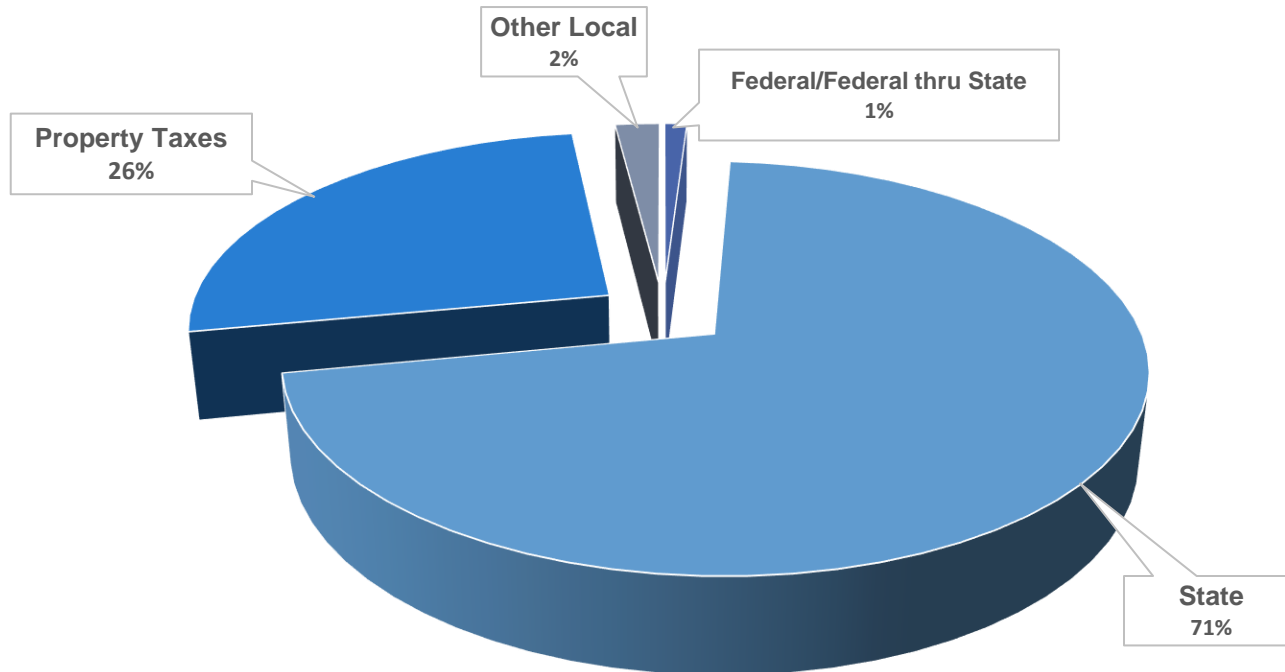
Total State funding reduction	\$ 11,609,724
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SANTA ROSA COUNTY SCHOOL DISTRICT
PROPOSED/TENTATIVE BUDGET FY 2021-2022
ADDITIONAL PROPERTY TAX REVENUE
GENERAL OPERATING AND CAPITAL OUTLAY FUNDS

Operating Property Taxes 2020/2021	\$ 54,793,258
Operating Property Taxes 2021/2022	\$ <u>58,030,156</u>
Additional Property Tax Revenue	\$ 3,236,898

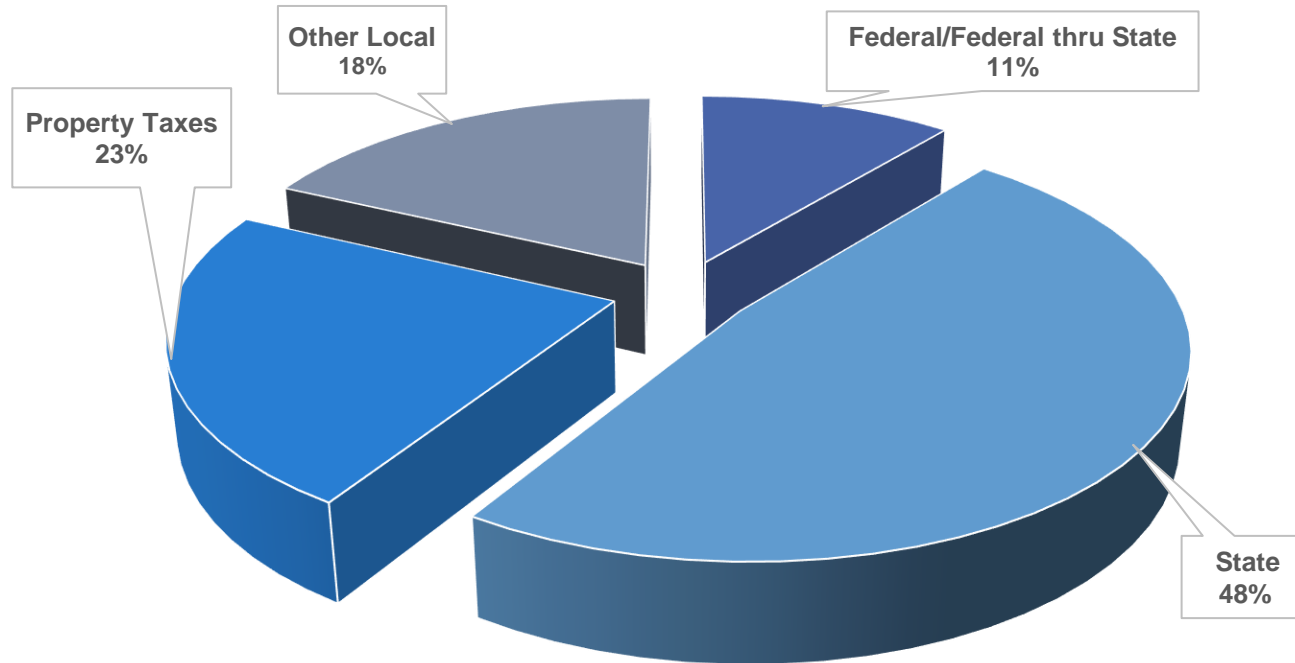
Capital Outlay Property Taxes 2020/2021	\$ 18,026,443
Capital Outlay Property Taxes 2021/2022	\$ <u>19,765,039</u>
Additional Property Tax Revenue	\$ 1,738,596

SANTA ROSA COUNTY SCHOOL DISTRICT PROPOSED/TENTATIVE BUDGET FY 2021-2022 ESTIMATED REVENUE BY TYPE – GENERAL OPERATING FUND



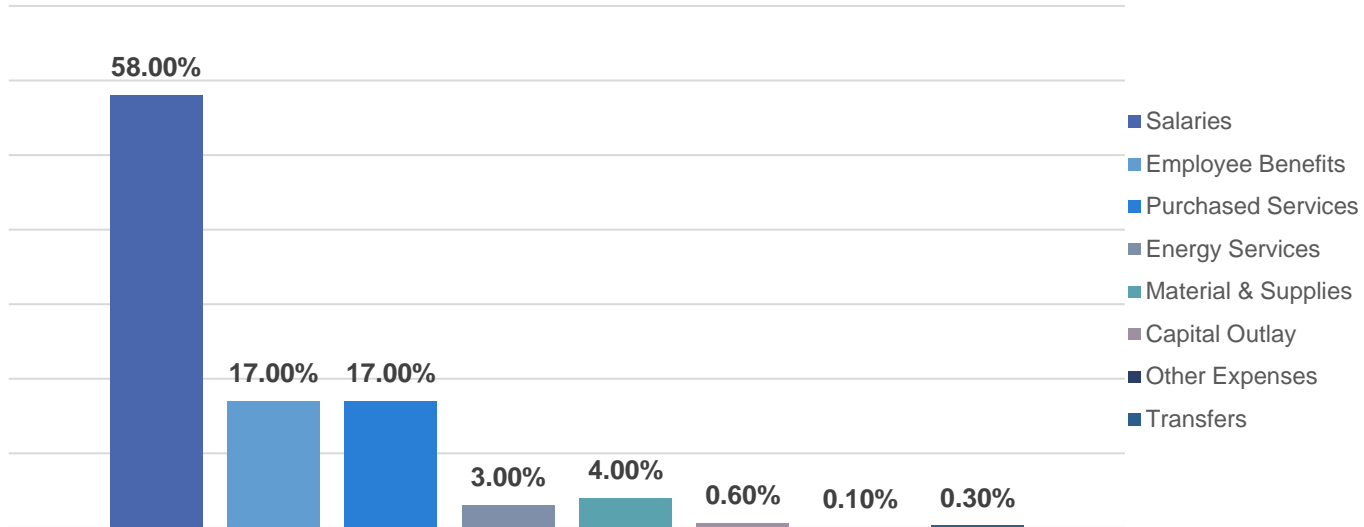
Federal/Federal thru State	\$ 2,040,018
State	\$ 158,543,582
Property Taxes	\$ 58,030,156
Other Local	\$ <u>3,868,318</u>
Total Revenue	\$ 222,482,074

SANTA ROSA COUNTY SCHOOL DISTRICT PROPOSED/TENTATIVE BUDGET FY 2021-2022 ESTIMATED REVENUE BY TYPE – TOTAL BUDGET



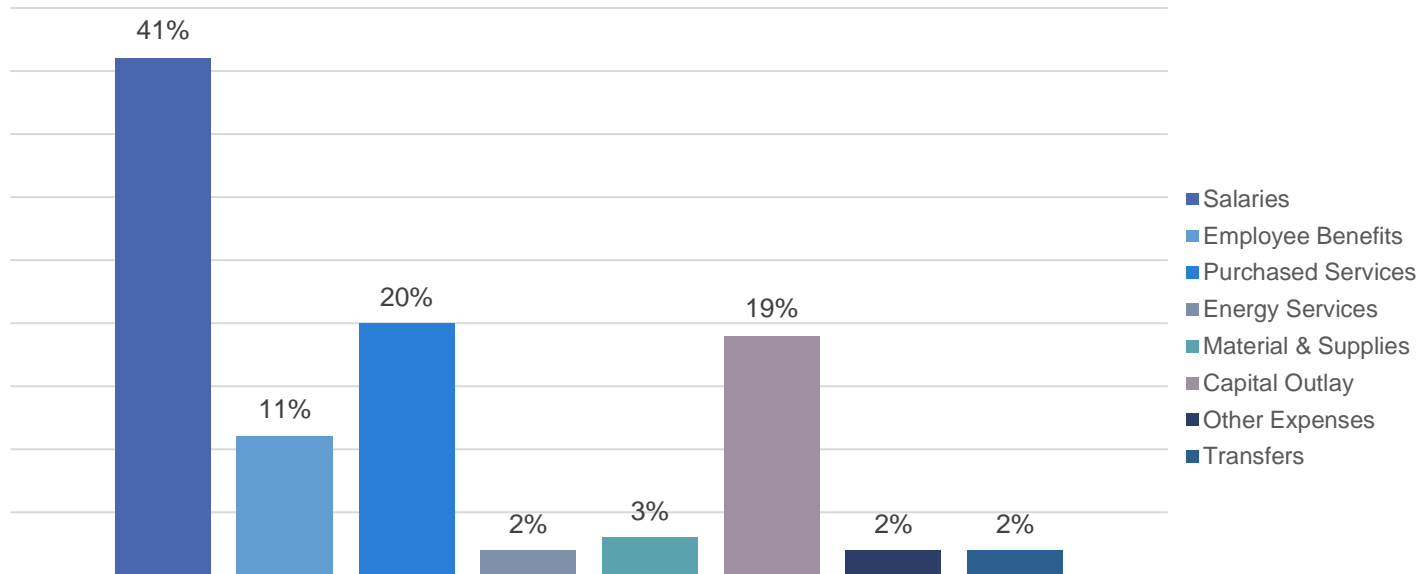
Federal/Federal thru State	\$ 35,107,190
State	\$ 159,661,852
Property Taxes	\$ 77,795,193
Other Local	\$ <u>58,470,126</u>
Total Revenue	\$ 331,034,361

SANTA ROSA COUNTY SCHOOL DISTRICT PROPOSED/TENTATIVE BUDGET FY 2021-2022 BUDGETED APPROPRIATIONS BY OBJECT GENERAL OPERATING FUND



Salaries	\$	140,919,582
Employee Benefits	\$	43,151,660
Purchased Services	\$	41,947,171
Energy Services	\$	6,641,432
Materials & Supplies	\$	9,403,811
Capital Outlay	\$	1,612,374
Other Expenses	\$	251,675
Transfers	\$	400,000
Total-General Operating Fund	\$	244,327,705

SANTA ROSA COUNTY SCHOOL DISTRICT PROPOSED/TENTATIVE BUDGET FY 2021-2022 BUDGETED APPROPRIATIONS BY OBJECT ALL BUDGET PARTS



Salaries	\$159,941,248
Employee Benefits	\$ 43,692,264
Purchased Services	\$ 79,536,848
Energy Services	\$ 6,688,677
Materials & Supplies	\$ 12,301,780
Capital Outlay	\$ 73,072,793
Other Expenses	\$ 6,827,860
Transfers	\$ 9,506,190
Total-All Budget Parts	\$391,567,660

SANTA ROSA COUNTY SCHOOL DISTRICT

SUMMARIZED OBJECTS – GENERAL OPERATING FUND

COMPARISON OF 6/30/21 TO 6/30/22

Objects	Budgeted Appropriations 6/30/2021	Budgeted Appropriations 06/30/2022	Variance	Percentage Change	Explanation of Material Changes		
Salaries	\$ 136,003,726	\$ 140,919,582	\$ 4,915,856	3.61%	Additional Staff; funds from State; use object for new budgets		
Benefits	\$ 39,383,497	\$ 43,151,660	\$ 3,768,163	9.57%	FRS and insurance increase		
Purchased Services	\$ 41,740,148	\$ 41,947,171	\$ 207,023	0.50%	N/A		
Energy Services	\$ 5,996,758	\$ 6,641,432	\$ 644,674	10.75%	Additional school; utility increases		
Materials and Supplies	\$ 8,381,152	\$ 9,403,811	\$ 1,022,659	12.20%	Remediation materials; New reading grant		
Capital Outlay	\$ 4,528,248	\$ 1,612,374	\$ (2,915,874)	-64.39%	Computers/Equipment purchased with grants		
Other Expenses	\$ 489,573	\$ 251,676	\$ (237,897)	-48.59%	Indirect costs lower		
Transfers	\$ 370,577	\$ 400,000	\$ 29,423	7.94%	Increase in ROTC costs		
Total Appropriations	\$ 236,893,679	\$ 244,327,705	\$ 7,434,026	3.14%			

SANTA ROSA COUNTY SCHOOL DISTRICT

SUMMARIZED FUNCTIONS – GENERAL OPERATING FUND

COMPARISON OF 6/30/21 TO 6/30/22

Function	Budgeted Appropriations 6/30/21	Budgeted Appropriations 6/30/22	Variance	Percentage Change	Explanation of Material Changes
5000 Instruction	\$ 149,996,964	\$ 158,128,534	\$ 8,131,570	5.42%	FRS, Insurance, Salaries, & Contracted service increase
6100 Student (Pupil) Support Serv.	\$ 10,718,464	\$ 11,844,570	\$ 1,126,106	10.51%	Terminal Leave put here
6200 Instructional Media Services	\$ 2,811,834	\$ 2,273,454	\$ (538,380)	-19.15%	Staff recoded to grants
6300 Instruction and Curr. Dev. Ser	\$ 4,724,378	\$ 4,177,175	\$ (547,202)	-11.58%	Staff recoded to grants
6400 Instructional Staff Training	\$ 1,660,798	\$ 1,476,628	\$ (184,170)	-11.09%	Reduced training
6500 Instruction-Related Tech.	\$ 4,170,838	\$ 2,967,420	\$ (1,203,418)	-28.85%	Computer/Equipment moved to grants/capital outlay
7100 Board	\$ 702,141	\$ 757,302	\$ 55,162	7.86%	Increase in legal fees
7200 General Administration	\$ 1,070,318	\$ 1,015,040	\$ (55,278)	-5.16%	N/A
7300 School Administration	\$ 15,950,219	\$ 14,957,051	\$ (993,168)	-6.23%	Terminal Leave payout, salary decreases
7400 Facilities Acquisition & Const.	\$ 25,381	\$ 17,513	\$ (7,868)	-31.00%	N/A
7500 Fiscal Services	\$ 1,896,101	\$ 1,649,207	\$ (246,894)	-13.02%	FOCUS maintenance contract
7700 Central Services	\$ 3,458,493	\$ 3,164,185	\$ (294,308)	-8.51%	Term. Leave payout; sal decr.
7800 Student Transportation Serv.	\$ 13,788,031	\$ 14,242,900	\$ 454,869	3.30%	New school routes; gas
7900 Operation of Plant	\$ 16,575,812	\$ 17,901,317	\$ 1,325,505	8.00%	Cleaning; Security; Prop ins.
8100 Maintenance. of Plant	\$ 3,918,083	\$ 4,175,630	\$ 257,546	6.57%	3 Maint vehicles; supplies
8200 Administrative Technology	\$ 3,139,424	\$ 3,325,587	\$ 186,163	5.93%	Licenses; additional staff
9100 Community Services	\$ 1,915,625	\$ 1,839,194	\$ (76,431)	-3.99%	N/A
9XXX Other Expenses	\$ 370,776	\$ 415,000	\$ 44,224	11.93%	Inc. in ROTC costs
Total Appropriations	\$ 236,893,679	\$ 244,327,705	\$ 7,345,578	3.10%	

SANTA ROSA COUNTY SCHOOL DISTRICT
PROPOSED/TENTATIVE BUDGET FY 2021-2022
GENERAL OPERATING FUND
ASSIGNED PROJECT CARRYOVERS AT JUNE 30, 2021

PROJECT TITLE	CARRYOVER AMOUNT
FIELD TRIP FUNDS	\$ 100,187
ITFS, WIRELESS ONE	\$ 69,771
SCHOOL ATHLETIC ALLOCATION	\$ 65,922
OTHER ASSIGNED PROJECTS	\$ <u>18,597</u>
TOTAL ASSIGNED PROJECT CARRYOVERS	\$ 254,477

SANTA ROSA COUNTY SCHOOL DISTRICT
 PROPOSED/TENTATIVE BUDGET FY 2021-2022
 GENERAL OPERATING FUND
 RESTRICTED PROJECT CARRYOVERS AT JUNE 30, 2021

PROJECT TITLE	CARRYOVER AMOUNT
TEXTBOOK/MUSIC SHEETS/DUAL ENROLLMENT	\$ 2,048,829
CAREER ACADEMY-HIGH/MIDDLE SCHOOLS	\$ 1,627,459
ADVANCED PLACEMENT	\$ 351,864
READING ALLOCATIONS	\$ 317,306
WORKFORCE DEVELOPMENT	\$ 268,642
LOCKLIN FEES	\$ 173,469
TRIUMPH GRANT	\$ 162,000
PERFORMANCE BASED INCENTIVES	\$ 144,506
SCHOOL IMPROVEMENT FUNDS	\$ 106,957
DIGITAL CLASSROOM	\$ 74,206
ESE APPLICATIONS ALLOCATION	\$ 55,632
OTHER RESTRICTED PROJECTS	\$ <u>392,425</u>
TOTAL RESTRICTED PROJECT CARRYOVERS	\$ 5,723,295

SANTA ROSA COUNTY SCHOOL DISTRICT
PROPOSED/TENTATIVE BUDGET 2021-2022
COMMITTED PROJECT CARRYOVER AT JUNE 30, 2021

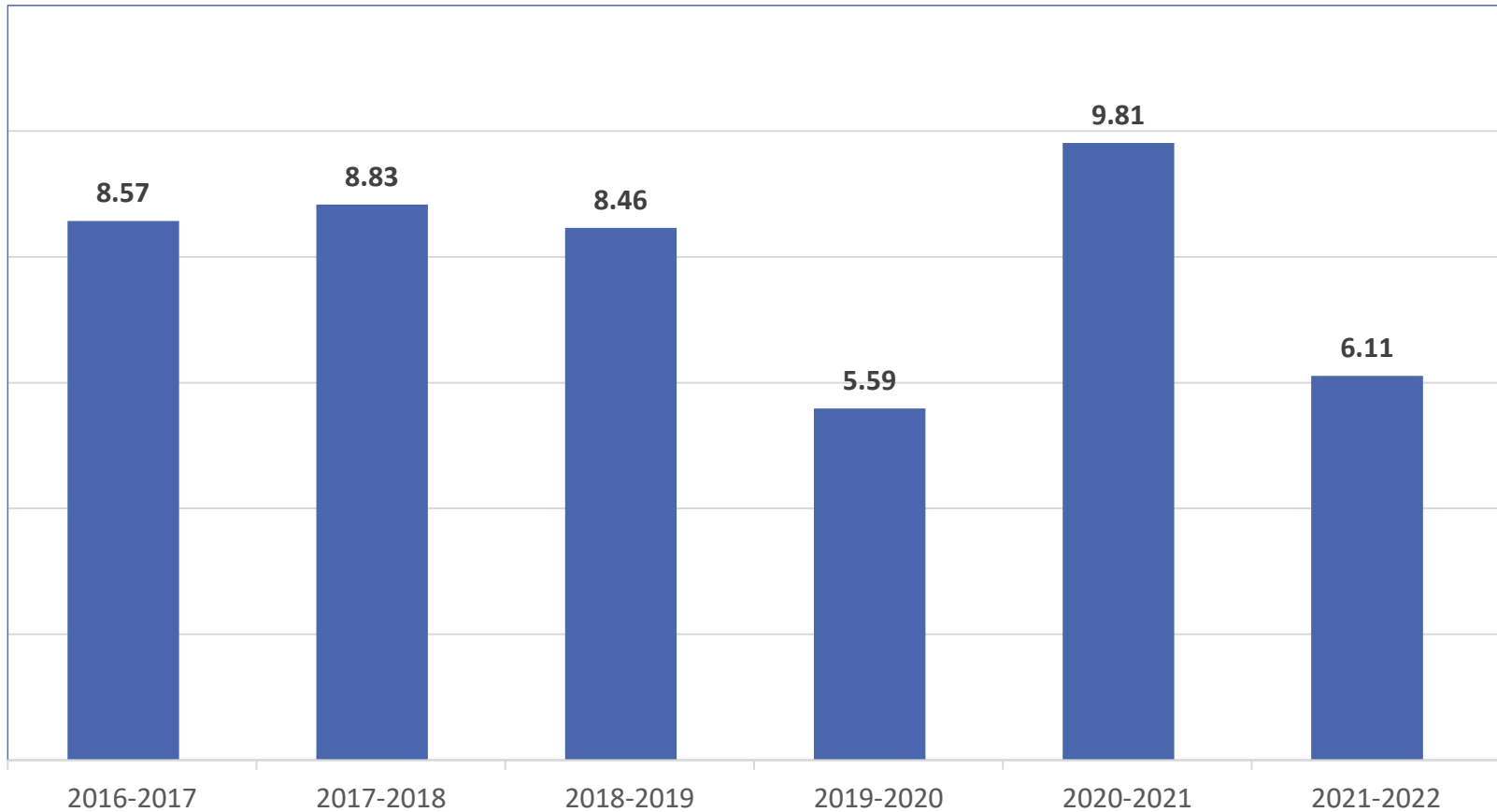
School Based Budgets	\$ 1,739,195
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The only committed project is the School Based Budgets. The \$3,000,000 for seven period day was removed from the committed fund balance and placed in the Unassigned fund balance during the 2020/2021 fiscal year.

SANTA ROSA COUNTY SCHOOL DISTRICT PROPOSED/TENTATIVE BUDGET FY 2021-2022 UNASSIGNED & ASSIGNED FUND BALANCE



SANTA ROSA SCHOOL DISTRICT PROPOSED/TENTATIVE BUDGET FY 2021-2022 FINANCIAL CONDITION RATIO %



Santa Rosa County School District Fiscal Year 2021-2022

Proposed/Tentative Budget Summary

SANTA ROSA COUNTY SCHOOL DISTRICT

Proposed/Tentative Summary Budget

FISCAL YEAR 2021 - 2022
PRESENTATION: July 22, 2021

FUND #	FUND NAME	UNASSIGNED FUND BAL. 6/30/2021	RESTRICTED FUND BAL. 6/30/2021	ASSIGNED FUND BAL. 6/30/2021	COMMITTED FUND BAL. 6/30/2021	NON-SPENDABLE FUND BAL. 6/30/2021	BALANCE FORWARD 6/30/2021	DIST. SUMMARY 2021-2022 EST. REVENUE	DIST. SUMMARY 2021-2022 APPROPRIATIONS	ESTIMATED FUND BAL. 06/30/22
100	GENERAL OPERATING	\$ 21,905,554.18	\$ 6,311,174.97	\$ 1,248,230.93	\$ 1,852,395.04	\$ 98,221.13	\$ 31,415,576.25	\$ 222,482,073.50	\$ 244,327,705.21	\$ 13,596,134.54
100	GENERAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,026,190.00	\$ -	\$ -
TOTAL PART 1-OPERATING		\$ 21,905,554.18	\$ 6,311,174.97	\$ 1,248,230.93	\$ 1,852,395.04	\$ 98,221.13	\$ 31,415,576.25	\$ 226,508,263.50	\$ 244,327,705.21	\$ 13,596,134.54
210	SBE & COBI BONDS	\$ -	\$ 25,100.81	\$ -	\$ -	\$ -	\$ 25,100.81	\$ -	\$ -	\$ 25,100.81
221	RACETRACK ISSUE - DEBT SERVICE	\$ -	\$ 1,893,937.65	\$ -	\$ -	\$ -	\$ 1,893,937.65	\$ -	\$ -	\$ 1,893,937.65
290	OTHER DEBT SERVICE (C.O.P.)	\$ -	\$ 1,154,654.40	\$ -	\$ -	\$ -	\$ 1,154,654.40	\$ 5,080,000.00	\$ 5,080,000.00	\$ 1,154,654.40
TOTAL PART 2-DEBT SERVICE		\$ -	\$ 3,073,692.86	\$ -	\$ -	\$ -	\$ 3,073,692.86	\$ 5,080,000.00	\$ 5,080,000.00	\$ 3,073,692.86
360	CAPITAL OUTLAY & DEBT SERVICE	\$ -	\$ 2,352,039.16	\$ -	\$ -	\$ -	\$ 2,352,039.16	\$ 765,500.00	\$ 1,804,477.64	\$ 1,313,061.52
370	CAP IMPROV FD DIS SCH TAX 19-20	\$ -	\$ 456,261.43	\$ -	\$ -	\$ -	\$ 456,261.43	\$ -	\$ 448,755.91	\$ 7,505.52
371	LOCAL CAPITAL OUTLAY TAX-20-21	\$ -	\$ 6,890,224.14	\$ -	\$ -	\$ -	\$ 6,890,224.14	\$ 1,000.00	\$ 6,437,837.09	\$ 453,387.05
372	CAP IMPROV FD DIS SCH TAX 2021-22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,765,039.37	\$ 17,543,613.00	\$ 2,221,426.37
373	LOCAL CAPITAL OUTLAY TAX-12-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
374	CAP IMPROV FD DIS SCH TAX 13-14	\$ -	\$ 297.99	\$ -	\$ -	\$ -	\$ 297.99	\$ -	\$ 297.99	\$ -
375	CAP IMPROV FD DIS SCH TAX 14-15	\$ -	\$ 427.48	\$ -	\$ -	\$ -	\$ 427.48	\$ -	\$ 427.48	\$ -
376	CAP IMPROV FD DIS SCH TAX 15-16	\$ -	\$ 1,992.53	\$ -	\$ -	\$ -	\$ 1,992.53	\$ -	\$ 1,992.53	\$ -
377	CAP IMPROV FD DIS SCH TAX 16-17	\$ -	\$ 333.38	\$ -	\$ -	\$ -	\$ 333.38	\$ -	\$ 333.38	\$ -
378	CAP IMPROV FD DIS SCH TAX 17-18	\$ -	\$ 358.96	\$ -	\$ -	\$ -	\$ 358.96	\$ -	\$ 358.96	\$ -
379	CAP IMPROV FD DIS SCH TAX 18-19	\$ -	\$ 189,032.53	\$ -	\$ -	\$ -	\$ 189,032.53	\$ -	\$ 22,714.51	\$ 166,318.02
390	LOCAL CAPITAL IMPROVE.FUND	\$ -	\$ 1,119,095.62	\$ -	\$ -	\$ -	\$ 1,119,095.62	\$ 124,500.00	\$ 487,557.16	\$ 756,038.46
391	COPS 2019 CAPITAL	\$ -	\$ 2,249,689.18	\$ -	\$ -	\$ -	\$ 2,249,689.18	\$ 30,000.00	\$ 2,216,806.98	\$ 62,882.20
392	1/2 CENT SALES TAX	\$ -	\$ 20,674,781.57	\$ -	\$ -	\$ -	\$ 20,674,781.57	\$ 11,335,000.00	\$ 31,449,587.36	\$ 560,194.21
393	SCHOOL INFRASTRUCTURE TRUST FUND	\$ -	\$ 856,300.53	\$ -	\$ -	\$ -	\$ 856,300.53	\$ -	\$ 856,300.53	\$ -
396	CAPITAL OUTLAY GENERAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
397	COPS 2021 CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000.00	\$ 15,000,000.00	\$ -
TOTAL PART 3-CAPITAL OUTLAY		\$ -	\$ 34,790,834.50	\$ -	\$ -	\$ -	\$ 34,790,834.50	\$ 47,021,039.37	\$ 76,271,060.52	\$ 5,540,813.35
400	OTHER SPECIAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,438,624.72	\$ 13,438,624.72	\$ -
410	FOOD SERVICE	\$ -	\$ 10,529,256.50	\$ -	\$ -	\$ 85,763.63	\$ 10,615,020.13	\$ 13,977,837.00	\$ 17,730,954.25	\$ 6,861,902.88
441	CARES ACT (ESSER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 363,846.40	\$ 363,846.40	\$ -
442	OTHER CARES ACT RELIEF (GEER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 274,216.20	\$ 274,216.20	\$ -
443	ELEM & SEC SCH EMER RELIEF (ESSER II)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,404,527.35	\$ 4,404,527.35	\$ -
499	FEDERAL DIRECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,985,396.78	\$ 3,985,396.78	\$ -
TOTAL PART 4-SPECIAL REVENUE		\$ -	\$ 10,529,256.50	\$ -	\$ -	\$ 85,763.63	\$ 10,615,020.13	\$ 36,444,446.45	\$ 40,197,565.70	\$ 6,861,902.88
712	SELF-INSURANCE-HEALTH	\$ -	\$ 2,000,000.00	\$ 6,494,454.48	\$ -	\$ -	\$ 8,494,454.48	\$ 25,271,800.00	\$ 25,507,097.75	\$ 8,259,156.73
TOTAL PART 7-PROPRIETARY FUNDS		\$ -	\$ 2,000,000.00	\$ 6,494,454.48	\$ -	\$ -	\$ 8,494,454.48	\$ 25,271,800.00	\$ 25,507,097.75	\$ 8,259,156.73
890	SCHOOL INTERNAL FUNDS	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 2,222.76	\$ 27,777.24
892	EMPLOYEE FLEXIBLE BENEFITS PLAN	\$ -	\$ -	\$ 178,023.17	\$ -	\$ -	\$ 178,023.17	\$ 200,000.00	\$ 182,008.16	\$ 196,015.01
TOTAL PART 8-TRUST & AGENCY FUNDS		\$ -	\$ -	\$ 193,023.17	\$ -	\$ -	\$ 193,023.17	\$ 215,000.00	\$ 184,230.92	\$ 223,792.25
TOTAL ALL PARTS		\$ 21,905,554.18	\$ 56,704,958.83	\$ 7,935,708.58	\$ 1,852,395.04	\$ 183,984.76	\$ 88,582,601.39	\$ 340,540,551.32	\$ 391,567,660.10	\$ 37,555,492.61

SANTA ROSA COUNTY SCHOOL DISTRICT

FINANCIAL CONDITION RATIO

PROJECTED FOR JUNE 30, 2022

FISCAL YEAR 2021 - 2022

Board Meeting Date: 07/22/2021

FUND #	FUND NAME	UNASSIGNED FUND BALANCE 6/30/2021	ASSIGNED FUND BALANCE 6/30/2021	ACTUAL REVENUE 6/30/2021	ACTUAL FINANCIAL COND. RATIO 6/30/2021	UNASSIGNED EST. FUND BAL. 6/30/2022	ASSIGNED EST. FUND BAL. 6/30/2022	COMMITTED EST. FUND BAL. 6/30/2022	TOTAL EST. FUND BAL. 6/30/2022	EST. REVENUE AS OF 6/30/2022	FINANCIAL COND. RATIO PROJECTED FOR 6/30/22
100	GENERAL OPERATING	\$ 21,803,300.86	\$ 1,248,230.93	\$ 235,035,227.48	9.81%	\$11,525,103.35	\$ 2,071,031.19	\$ -	\$ 13,596,134.54	\$ 222,482,073.50	6.11%
TOTAL PART 1-OPERATING		\$ 21,803,300.86	\$ 1,248,230.93	\$ 235,035,227.48		\$11,525,103.35	\$ 2,071,031.19	\$ -	\$ 13,596,134.54	\$ 222,482,073.50	
712	SELF-INSURANCE-HEALTH	\$ -	\$ 6,494,454.48	\$ 21,979,867.02	29.55%	-	\$ 8,494,454.48			\$ 25,271,800.00	33.61%
TOTAL PART 7-PROPRIETARY FUNDS		\$ -	\$ 6,494,454.48	\$ 21,979,867.02		\$ -	\$ 8,494,454.48			\$ 25,271,800.00	

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

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

Santa Rosa County School District Fiscal Year 2021-2022

Capital Outlay Project Priority List

Capital Outlay Projects

Fiscal Year 2021-2022

Summarized by Fund

PROJECT DESCRIPTION	PECO-MAINT FD 340	CO & DS FD 360	LOCAL CAP O/L FD 371/372	LOCAL CAP IMPRV. FD 390	2021 COPS FD 39X	1/2 CENT SALES TX FD 392	TOTAL
BUDGET TRANSFER			\$ 9,106,190				\$ 9,106,190
PAVING			\$ 25,000	\$ 215,000			\$ 240,000
SAFETY			\$ 350,000				\$ 350,000
ROOFING			\$ 542,518				\$ 542,518
HVAC			\$ 2,190,000				\$ 2,190,000
LAND IMPROVEMENTS/ACQ		\$ 225,000	\$ 3,205,617			\$ 2,000,000	\$ 5,430,617
NEW CONSTRUCTION					\$ 15,000,000	\$ 10,870,000	\$ 25,870,000
EQUIPMENT			\$ 1,050,000	\$ 61,500			\$ 1,111,500
RENOVATION/REPLACEMENT			\$ 1,075,000				\$ 1,075,000
PORTABLES			\$ 689,288	\$ 70,200			\$ 759,488
GRAND TOTAL	\$ -	\$ 225,000	\$ 18,233,613	\$ 346,700	\$ 15,000,000	\$ 12,870,000	\$ 46,675,313

Capital Outlay Project Priority List

Fiscal Year 2021-2022

Sorted by School

SITE	PROJECT DESCRIPTION	FUND	CNTR	BUDGET AMT
AVALON MIDDLE	REROOF 600 WING	372	0302	\$ 212,872
		0302	TOTAL	\$ 212,872
BENNET RUSSELL ELEMENTARY	SECURITY CAMERA SYSTEM (\$140K PENDING FACILITIES HARDENING GRANT)	372	0312	\$ 30,000
BENNET RUSSELL ELEMENTARY	SIDEWALKS FOR WALKING TO/FROM SCHOOL			
		0312	TOTAL	\$ 30,000
CENTRAL SCHOOL	MILL & RESURFACE TRACK	372	0021	\$ 200,000
		0021	TOTAL	\$ 200,000
DIXON INTERMEDIATE	REPLACE INTERCOM SYSTEM	372	0331	\$ 90,000
		0331	TOTAL	\$ 90,000
EAST MILTON	ESE HANDICAP ACCESSIBLE PLAYGROUND & SITEWORK	372	0071	\$ 80,000
EAST MILTON	REROOF REROOF BLDG 1 - PARTIAL	372	0071	\$ 145,617
EAST MILTON	SECURITY CAMERA SYSTEM (\$140K PENDING FACILITIES HARDENING GRANT)			
		0071	TOTAL	\$ 225,617
GULF BREEZE ELEMENTARY	REROOF BLDG 2	372	0101	\$ 174,845
		0101	TOTAL	\$ 174,845
GULF BREEZE MIDDLE	RESURFACE OR RELOCATE BASKETBALL COURT	372	0102	\$ 100,000
		0102	TOTAL	\$ 100,000
GULF BREEZE HIGH	REPLACE/RELOCATE TENNIS COURT	372	0103	\$ 650,000
		0103	TOTAL	\$ 650,000
HOBBS MIDDLE	HVAC/ENERGY UPGRADES PHASE 2	372	0231	\$ 2,000,000
		0231	TOTAL	\$ 2,000,000
JAY HIGH	PARKING LOT IMPROVEMENTS	390	0141	\$ 200,000
		0141	TOTAL	\$ 200,000
LOCKLIN TECH/SANTA ROSA ADULT	SECURITY CAMERA SYSTEM (\$140K PENDING FACILITIES HARDENING GRANT)			
		0321	TOTAL	\$ -
MILTON HIGH	FOOTBALL FIELDHOUSE LOCKER REPAIR/REPLACE	372	0151	\$ 5,000
MILTON HIGH	FOOTBALL FIELDHOUSE SHOWER ROOM IMPROVEMENTS	372	0151	\$ 25,000
MILTON HIGH	OUTDOOR BASKETBALL COURT IMPROVEMENTS	372	0151	\$ 50,000
		0151	TOTAL	\$ 80,000
ORIOLE BEACH ELEMENTARY	TREE REMOVAL @ PLAYGROUND	372	0311	\$ 50,000
ORIOLE BEACH ELEMENTARY	SECURITY CAMERA SYSTEM (\$140K PENDING FACILITIES HARDENING GRANT)			
		0151	TOTAL	\$ 50,000
PACE HIGH	REROOF BLDG 1 - DRAMA	372	0182	\$ 40,031
PACE HIGH	COATING OF EXISTING METAL ROOF - BLDG 5	372	0182	\$ 64,770
		0182	TOTAL	\$ 104,801
ADMINISTRATIVE SVCS	C/W FURNITURE, FIXTURES, & EQUIPMENT	372	9020	\$ 75,000
ADMINISTRATIVE SVCS	C/W PORTABLE CLSRMS - CURRENT LEASES	372	9020	\$ 564,288
ADMINISTRATIVE SVCS	PORTABLE CLSRMS LEASE @ JAY ELEMENTARY	390	9020	\$ 70,200
ADMINISTRATIVE SVCS	NEW PORTABLES POSSIBLY TO BE INSTALLED FOR 2022/23	372	9020	\$ 50,000
ADMINISTRATIVE SVCS	C/W SECURITY CAMERAS/ACCESS CONTROL ADDITIONS/REPLACEMENTS/REPAIR			
		372	9020	\$ 75,000

7/7/2021

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Capital Outlay Project Priority List

Fiscal Year 2021-2022

Sorted by School

SITE	PROJECT DESCRIPTION	FUND	CNTR	BUDGET AMT
		9020	TOTAL	\$ 834,488
BUILDING MAINTENANCE	C/W BACKFLOW/SPRINKLER SYSTEM REPAIR/REPLACE	372	9003	\$ 50,000
BUILDING MAINTENANCE	C/W DRAINAGE/RETENTION POND MAINT.	372	9003	\$ 50,000
BUILDING MAINTENANCE	C/W EXTERIOR DOOR REPLACEMENTS	372	9003	\$ 30,000
BUILDING MAINTENANCE	C/W FLOORING	372	9003	\$ 75,000
BUILDING MAINTENANCE	C/W GENERATORS FUEL TANKS REFINISHING	372	9003	\$ 50,000
BUILDING MAINTENANCE	C/W HVAC REPLACEMENT	372	9003	\$ 150,000
BUILDING MAINTENANCE	C/W CHILLER/BOILER MAINTENANCE & REPAIR	372	9003	\$ 40,000
BUILDING MAINTENANCE	C/W INFRASTRUCTURE FOR PORTABLE INSTALLATION/RELOCATION	372	9003	\$ 75,000
BUILDING MAINTENANCE	C/W PAINTING	372	9003	\$ 50,000
BUILDING MAINTENANCE	C/W PAVING - OTHER	372	9003	\$ 25,000
BUILDING MAINTENANCE	C/W PAVING - AUTO-RELATED (FUEL TAX REV)	390	9003	\$ 15,000
BUILDING MAINTENANCE	C/W PLAYGROUND SAFETY	372	9003	\$ 75,000
BUILDING MAINTENANCE	C/W ROOFING REPAIRS & REPLACEMENTS	372	9003	\$ 50,000
BUILDING MAINTENANCE	C/W SAFETY-TO-LIFE	372	9003	\$ 300,000
		9003	TOTAL	\$ 1,035,000
FINANCE	C/W COPS PAYMENT - CURRENT	372	9023	\$ 4,030,000
FINANCE	POSSIBLE COPS PAYMENT - NEW PACE AREA K-8	372	9023	\$ 1,050,000
		9023	TOTAL	\$ 5,080,000
INSTRUCTIONAL TECHNOLOGY	C/W SCHOOL SITE TECHNOLOGY NEEDS	372	9007	\$ 100,000
		9007	TOTAL	\$ 100,000
NEW PACE AREA K-8 SCHOOL	NEW PACE AREA K-8 SCHOOL @ WALLACE LAKE	39x	0371	\$ 15,000,000
	NEW PACE AREA K-8 SCHOOL @ WALLACE LAKE	392	0371	\$ 10,870,000
		0371	TOTAL	\$ 25,870,000
NEW PROPERTY/SCHOOL	PROPERTY PURCHASE - SOUTH-END HIGH SCHOOL - INCRS BUDGET	392	9988	\$ 2,000,000
	PROPERTY PURCHASE - SOUTH-END HIGH SCHOOL - INCRS BUDGET	372	9988	\$ 500,000
NEW PROPERTY/SCHOOL	PROPERTY PURCHASE - TANGLEWOOD/WILLARD NORRIS - INCRS BUDGET	360	9987	\$ 225,000
	PROPERTY PURCHASE - TANGLEWOOD/WILLARD NORRIS - INCRS BUDGET	372	9987	\$ 525,000
NEW PROPERTY/SCHOOL	FUTURE PROPERTY PURCHASE AND/OR FUTURE SCHOOL CONSTRUCTION	372	9020	\$ 700,000
		99XX	TOTAL	\$ 3,950,000
RISK MANAGEMENT (C/W)	PROPERTY INSURANCE PREMIUM	372	9024	\$ 1,722,100
		9024	TOTAL	\$ 1,722,100
SAFETY/SECURITY OF SCHOOLS	BATTERY REPLACEMENTS FOR RADIOS (SAFETY/SECURITY)	390	9041	\$ 1,500
SAFETY/SECURITY OF SCHOOLS	MATCH FOR SVPP COPS GRANT	390	9041	\$ 60,000
		9041	TOTAL	\$ 61,500
TECHNICAL SUPPORT (C/W)	COMPUTER UPGRADES	372	9037	\$ 800,000
TECHNICAL SUPPORT (C/W)	TECHNOLOGICAL INFRASTRUCTURE	372	9037	\$ 800,000
		9037	TOTAL	\$ 1,600,000
TRANSPORTATION (C/W)	LEASE OF BUSES	371	9004	\$ 690,000
	LEASE OF BUSES	372	9004	\$ 1,614,090
		9004	TOTAL	\$ 2,304,090
		GRAND TOTAL		\$ 46,675,313

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Santa Rosa County School District Fiscal Year 2021–2022

Certification of School Taxable Value

CERTIFICATION OF SCHOOL TAXABLE VALUE

SECTION I

2021

SANTA ROSA COUNTY, FLORIDA

TO: SCHOOL BOARD OF SANTA ROSA COUNTY

FROM: GREG BROWN, PROPERTY APPRAISER, SANTA ROSA COUNTY

CURR. YR. TAXABLE VALUE OF REAL PROPERTY (Buildings and Land)	LINE 1	\$	12,955,141,279
CURR. YR. TAXABLE VALUE OF PERSONAL PROPERTY (Business Equipment)	LINE 2	\$	767,408,244
CURR. YR. TAXABLE VALUE OF CENTRALLY ASSESSED (Portion of Statewide Railroad)	LINE 3	\$	3,172,263
CURR. YR. GROSS TAXABLE VALUE-OPER. (1+2+3)	LINE 4	\$	13,725,721,786
CURR. YR. NET NEW TAXABLE VALUE (NEW CONSTRUCTION+ADDITIONS+ANNEXATIONS-DELETIONS)	LINE 5	\$	497,436,440
CURRENT YR. ADJ. TAXABLE VALUE (4-5)	LINE 6	\$	13,228,285,346
PRIOR YR. GROSS TAXABLE VALUE	LINE 7	\$	12,478,194,402
Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, state Constitution? (If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)	LINE 8		
		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

CALCULATED PORTION

SECTION II LOCAL BOARD MILLAGE INCLUDES DISCRETIONARY AND CAPITAL OUTLAY

Prior Year State Law Millage Levy (Required Local Effort - RLE)	LINE 9		3.8020
Prior Year Local Board Millage Levy (Discretionary & Capital Outlay)	LINE 10		2.2480
Prior Year State Law Proceeds	(9)X(7) LINE 11	\$	47,442,095
Prior Year Local Board Proceeds	(10)X(7) LINE 12	\$	28,050,981
Prior Year Total State Law & Local Board Proceeds	(11)+(12)=(13) LINE 13	\$	75,493,076
Current Year State Law Rolled-Back Rate	(11)/(6) LINE 14		3.5860
Current Year Local Board Rolled-Back Rate	(12)/(6) LINE 15		2.1210
Current Year Proposed State Law Millage Rate	LINE 16		3.6560
Current Year Proposed Local Board Millage Rate	LINE 17		2.2480
Basic Supplement			
Capital Outlay: 1.500 Discretionary: .748			
	Discretionary: .000 Additional: 0.00		
Current Year State Law Proceeds	(16)X(4) LINE 18	\$	50,181,239
Current year Local Board Proceeds	(17)X(4) LINE 19	\$	30,855,423
Current Year Total State Law & Local Board Proceeds	(18)+(19)=(20) LINE 20	\$	81,036,662
Current Year Proposed State Law Rate as a Percent Change of State Law Rolled-Back Rate	{[(16)/(14)]-1}X100 LINE 21		1.95
Current Year Total Proposed Rate as a Percent Change of Rolled-Back Rate	{[(16)+(17)]/[(14)+(15)]-1}X100 LINE 22		3.45
Current Year VOTED DEBT Service Millage Levy			0

Santa Rosa County School District Fiscal Year 2021–2022

Budget Ads

BUDGET SUMMARY

SANTA ROSA COUNTY SCHOOL DISTRICT

TOTAL OPERATING EXPENDITURES

Fiscal Year 2021- 2022

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort	3.6560
Local Capital Improvement (Capital Outlay)	1.5000
Discretionary Operating	0.7480
Discretionary Capital Improvement	0.0000

**PROPOSED MILLAGE LEVIES
NOT SUBJECT TO 10-MILL CAP**

Operating or Capital Not to Exceed 2 Years	0.0000
Debt Service	0.0000
TOTAL MILLAGE	5.904

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST AND AGENCY	PROPRIETARY FUNDS	TOTAL-ALL FUNDS
Federal Sources	\$ 2,040,018.00	\$ 33,067,172.45	\$ -	\$ -	\$ -	\$ -	\$ 35,107,190.45
State Sources	\$ 158,543,582.00	\$ 293,270.00	\$ -	\$ 825,000.00	\$ -	\$ -	\$ 159,661,852.00
Local Sources	\$ 61,898,473.50	\$ 2,684,006.00	\$ -	\$ 31,196,039.37	\$ 215,000.00	\$ 25,271,800.00	\$ 121,265,318.87
TOTAL SOURCES	\$ 222,482,073.50	\$ 36,044,448.45	\$ -	\$ 32,021,039.37	\$ 215,000.00	\$ 25,271,800.00	\$ 316,034,361.32
Transfers In	\$ 4,026,190.00	\$ 400,000.00	\$ 5,080,000.00	\$ -	\$ -	\$ -	\$ 9,506,190.00
Lease Purchase Proceeds (COPS)	\$ -	\$ -	\$ -	\$ 15,000,000.00	\$ -	\$ -	\$ 15,000,000.00
Nonrevenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances/Net Assets - July 1, 2021.	\$ 31,415,576.25	\$ 10,615,020.13	\$ 3,073,692.86	\$ 34,790,834.50	\$ 193,023.17	\$ 8,494,454.48	\$ 88,582,601.39
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 257,923,839.75	\$ 47,059,468.58	\$ 8,153,692.86	\$ 81,811,873.87	\$ 408,023.17	\$ 33,766,254.48	\$ 429,123,152.71

EXPENDITURES

Instruction	\$ 158,128,533.62	\$ 18,681,613.42	\$ -	\$ -	\$ -	\$ -	\$ 176,810,147.04
Pupil Personnel Services	\$ 11,844,569.67	\$ 849,965.72	\$ -	\$ -	\$ -	\$ -	\$ 12,694,535.39
Instructional Media Services	\$ 2,273,453.82	\$ 939,591.32	\$ -	\$ -	\$ -	\$ -	\$ 3,213,045.14
Instruction and Curriculum Development Services	\$ 4,177,175.17	\$ 372,987.22	\$ -	\$ -	\$ -	\$ -	\$ 4,550,162.39
Instructional Staff Training Services	\$ 1,476,627.97	\$ 248,148.00	\$ -	\$ -	\$ -	\$ -	\$ 1,724,775.97
Instruction Related Technology	\$ 2,967,420.04	\$ 22,817.35	\$ -	\$ 1,974,889.10	\$ -	\$ -	\$ 4,965,126.49
Board of Education	\$ 757,302.39	\$ 491,928.83	\$ -	\$ -	\$ -	\$ -	\$ 1,249,231.22
General Administration	\$ 1,015,039.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,015,039.54
School Administration	\$ 14,957,050.78	\$ 97,008.03	\$ -	\$ -	\$ -	\$ -	\$ 15,054,058.81
Facilities Acquisition & Construction	\$ 17,513.15	\$ 1,529.21	\$ -	\$ 63,435,017.14	\$ -	\$ -	\$ 63,454,059.50
Fiscal Services	\$ 1,649,206.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,649,206.77
Food Service	\$ -	\$ 17,730,954.25	\$ -	\$ -	\$ -	\$ -	\$ 17,730,954.25
Central Services	\$ 3,164,184.95	\$ 1,067.08	\$ -	\$ -	\$ 182,008.16	\$ 25,507,097.75	\$ 3,347,260.19
Pupil Transportation Services	\$ 14,242,900.30	\$ 18,997.50	\$ -	\$ -	\$ -	\$ -	\$ 14,261,897.80
Operation of Plant	\$ 17,901,316.64	\$ 168,013.01	\$ -	\$ -	\$ -	\$ -	\$ 18,069,329.65
Maintenance of Plant	\$ 4,175,629.51	\$ 8,787.00	\$ -	\$ 1,754,964.28	\$ -	\$ -	\$ 5,939,380.79
Admin Technology Services	\$ 3,325,586.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,325,586.67
Community Services	\$ 1,839,194.22	\$ 564,157.76	\$ -	\$ -	\$ -	\$ -	\$ 2,403,351.98
Debt Service	\$ -	\$ -	\$ 5,080,000.00	\$ -	\$ -	\$ -	\$ 5,080,000.00
Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Internal Funds	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 2,222.76	\$ -	\$ 17,222.76
TOTAL EXPENDITURES	\$ 243,921,705.21	\$ 40,197,565.70	\$ 5,080,000.00	\$ 67,164,870.52	\$ 184,230.92	\$ 25,507,097.75	\$ 382,061,470.10
Transfers Out	\$ 400,000.00	\$ -	\$ -	\$ 9,106,190.00	\$ -	\$ -	\$ 9,506,190.00
Fund Balances/Net Assets - June 30, 2022	\$ 13,596,134.54	\$ 6,861,902.88	\$ 3,073,692.86	\$ 5,540,813.35	\$ 223,792.25	\$ 8,259,156.73	\$ 37,555,492.61

**TOTAL EXPENDITURES,
TRANSFERS & BALANCES**

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

**NOTICE OF
PROPOSED TAX INCREASE**

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

Last year's property tax levy:

A. Initially proposed tax levy.....	<u>\$75,203,939</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	<u>\$ (\$289,137)</u>
C. Actual property tax levy.....	<u>\$75,493,076</u>

This year's proposed tax levy..... \$ 81,036,661

A portion of the tax levy is required under state law in order for the school board to receive **\$157,259,380** in state education grants.

The required portion has **increased** by **1.94** percent, and represents approximately **sixth tenths** of the 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 29, 2021 @ 6:30 p.m. at Woodlawn Beach Middle School Cafeteria, 1500 Woodlawn Way, Gulf Breeze, Florida.**

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