

ST. JOHNS COUNTY SCHOOL DISTRICT FY 2022-2023 TENTATIVE BUDGET



BILL MIGNON – CHAIRMAN
DISTRICT 3

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DISTRICT 4

BEVERLY SLOUGH – BOARD MEMBER
DISTRICT 1

ANTHONY E. COLEMAN, SR. – BOARD
MEMBER DISTRICT 2

PATRICK CANAN – BOARD MEMBER
DISTRICT 5

TIM FORSON, SUPERINTENDENT OF SCHOOLS

GRETCHEN SAUNDERS, CHIEF FINANCIAL OFFICER

CATHY WEBER, DIRECTOR FOR BUDGET

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A Special “Thank You” to the Visit St Augustine for allowing us to use their beautiful photo on our cover

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Tim Forson
Superintendent of Schools

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 St. Augustine, Florida 32084
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MEMORANDUM

TO: Members of the School Board
FROM: Tim Forson, Superintendent of Schools
SUBJECT: 2022-2023 Tentative Budget Letter of Transmittal
DATE: July 26, 2022

On the following pages, you will find the St. Johns County School District's 2022-2023 Tentative Budget.

The 2022-2023 Budget is allocated among the following funds:

Fund Name	Budget Revenue Transfers and Fund Balance	Budgeted Expense & Transfers	Budgeted Fund Balance
General	\$474,312,662.00	\$459,023,553.00	\$15,289,109.00
Capital Outlay	\$377,721,556.00	\$377,514,200.00	\$207,356.00
Debt Service	\$ 42,390,858.00	\$27,615,796.00	\$14,775,062.00
Special Revenue	\$46,102,515.00	\$34,722,223.00	\$11,380,292.00
Subtotal	\$940,527,591.00	\$898,875,772.00	\$41,651,819.00
Internal Services	\$140,567,988.00	\$65,007,114.00	\$75,560,874.00
Total	\$1,081,095,579.00	\$963,882,886.00	\$117,212,693.00

This budget will allow us to provide a learning environment for over **50,198** (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 19, 2022, you approved our Tentative Millage and Budget Advertisement. On Sunday, July 24, 2022, the advertisement appeared in the *St. Augustine Record*. This evening we will hold our first public hearing concerning the 2022-2023 Tentative Budget. Immediately after the public hearing, we will ask you to approve the 2022-2023 Tentative Millage Rate and the 2022-2023 Tentative Budget.

If you have any questions or need additional information, please feel free to contact either Mrs. Saunders or Mrs. Weber.

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.

SCHOOL BOARD

Beverly Slough
District 1

Anthony E. Coleman Sr.
District 2

Bill Mignon
District 3

Kelly Barrera
District 4

Patrick Canan
District 5

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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 remains responsible for managing student growth, maintaining constitutional class-size requirements, opening new schools and implementing any new legislative mandates.

Although the 2022 Legislature increased funding for St. Johns County schools by approximately \$34.9 million, the financial and economic pressures still facing the District are tremendous. As an example, despite an increase of 23.15 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 \$65.7 million, or approximately \$12.3 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 40 percent increase in revenue for capital projects, while at the same time the number of students being served increased by 81 percent from 27,737 students in 2007-08 to 50,198 students in 2022-23. Since 2007-08, the capital outlay budget has lost access to more than \$319 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, 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 had been steadily growing year over year.

The District's revenue and expenditure budgets have changed significantly since July 2021. Highlights of the 2022-23 budget process are as follows:

- State & local funding has increased by approximately \$37,883,568.
- Per-student funding for 2022-23 is \$8,139.25, or approximately 4.74 percent more than the prior year which equates to an increase of \$309.74 per student for this year. These dollars are earmarked for categorical line items including Instructional Materials, Transportation, Class Size Reduction, and the Teacher Salary Increase Allocation. Also required by the Legislature of school districts this year is the increase to the minimum wage to \$15 per hour by October 1, 2022.
- Student population for 2022-23 is projected to grow by 5.2 percent, or 2,498 students.
- The 2020 Legislature created the Teacher Salary Increase Allocation (HB 641) which, among other things, requires Florida school districts to increase the minimum base salary to at least \$47,500, or to the minimum amount achievable based on the allocation. The state-wide allocation is set at \$800 million with St. Johns portion being approximately \$13.6 million.
- As a result of the lack of state funding, continued student growth and other downward pressures on the budget, the District is forced to use approximately \$28 million from its fund balance to sustain operations during the 2022-23 school year.
- The 2022-23 budget will provide over 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, legislated increases in the Florida Retirement System contributions, the funding of the aforementioned Teacher Salary Increase Allocation and the continued development of the digital learning initiative with decreased state funding.

- Finally, 2022-23 will be the seventh year in a row the Legislature has intentionally “rolled back” the Required Local Effort to not raise local property taxes. This trend is not sustainable and needs to be addressed before its impact becomes a financial distress 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 2022-23; 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 5.2 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 \$65.7 million in 2022-23. 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 2022-23. 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 sales tax revenue added approximately \$23.3 million to the capital budget in the prior fiscal year, it is only a fraction of what is truly needed to address the backlog of new construction, technology, safety, and maintenance demands.

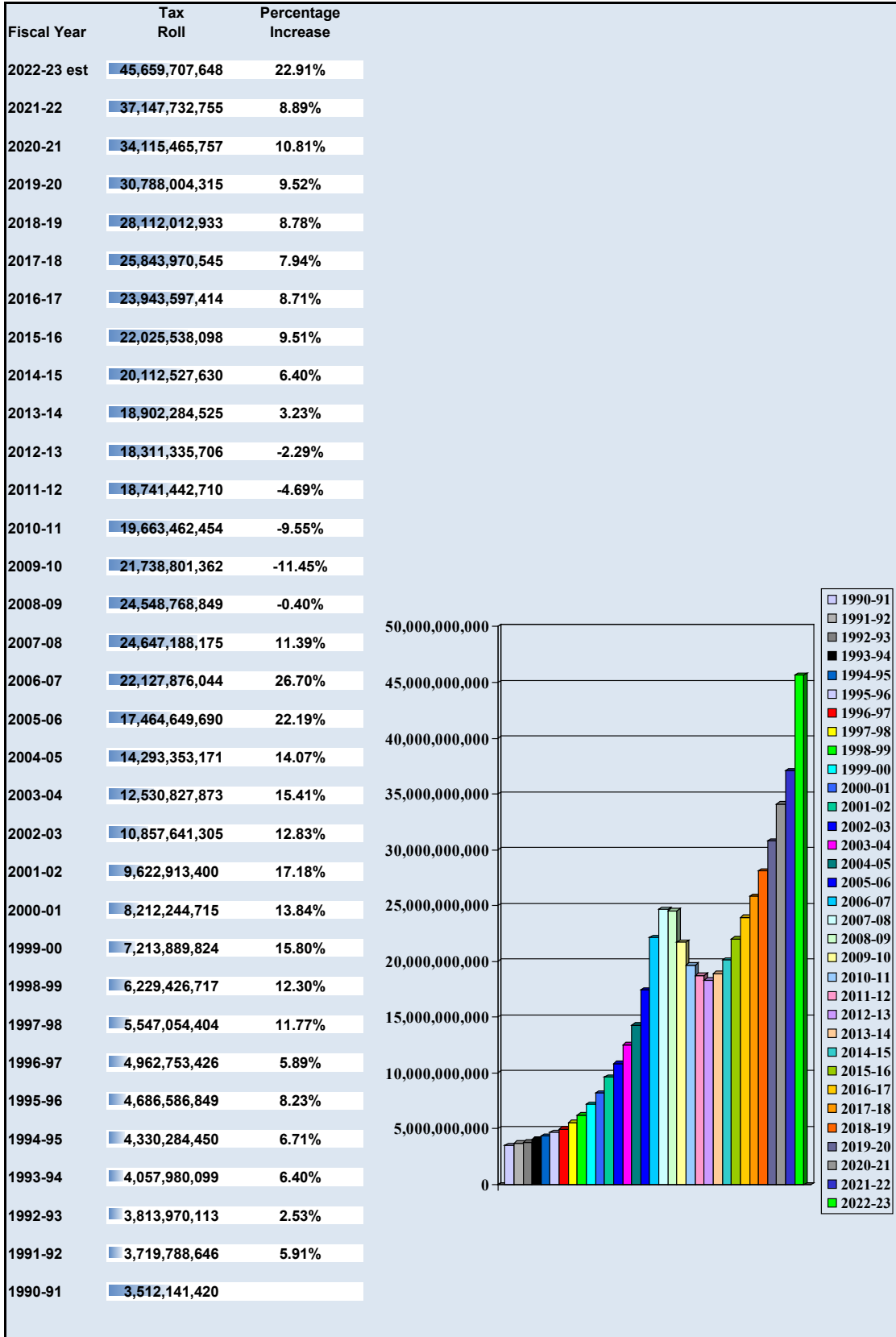
In addition, the sales tax revenue also supports approximately \$5.6 million in principal and interest payments for the construction of an elementary school and a K-8 school. Of course, this is in addition to the approximate \$20.5 million in principal and interest payments for several previously built 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.

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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	2021	2022	NET DECREASE
			SCHOOL TAXES 5.812 MILLS	SCHOOL TAXES 5.483 MILLS	
100,000.00	25,000.00	75,000.00	435.90	411.23	-24.67
110,000.00	25,000.00	85,000.00	494.02	466.06	-27.96
120,000.00	25,000.00	95,000.00	552.14	520.89	-31.25
130,000.00	25,000.00	105,000.00	610.26	575.72	-34.54
140,000.00	25,000.00	115,000.00	668.38	630.55	-37.83
150,000.00	25,000.00	125,000.00	726.50	685.38	-41.12
160,000.00	25,000.00	135,000.00	784.62	740.21	-44.41
170,000.00	25,000.00	145,000.00	842.74	795.04	-47.70
180,000.00	25,000.00	155,000.00	900.86	849.87	-50.99
190,000.00	25,000.00	165,000.00	958.98	904.70	-54.28
200,000.00	25,000.00	175,000.00	1,017.10	959.53	-57.57
210,000.00	25,000.00	185,000.00	1,075.22	1,014.36	-60.86
220,000.00	25,000.00	195,000.00	1,133.34	1,069.19	-64.15
230,000.00	25,000.00	205,000.00	1,191.46	1,124.02	-67.44
240,000.00	25,000.00	215,000.00	1,249.58	1,178.85	-70.73
250,000.00	25,000.00	225,000.00	1,307.70	1,233.68	-74.02
260,000.00	25,000.00	235,000.00	1,365.82	1,288.51	-77.31
270,000.00	25,000.00	245,000.00	1,423.94	1,343.34	-80.60
280,000.00	25,000.00	255,000.00	1,482.06	1,398.17	-83.89
290,000.00	25,000.00	265,000.00	1,540.18	1,453.00	-87.18
300,000.00	25,000.00	275,000.00	1,598.30	1,507.83	-90.47
310,000.00	25,000.00	285,000.00	1,656.42	1,562.66	-93.76
320,000.00	25,000.00	295,000.00	1,714.54	1,617.49	-97.05
330,000.00	25,000.00	305,000.00	1,772.66	1,672.32	-100.34
340,000.00	25,000.00	315,000.00	1,830.78	1,727.15	-103.63
350,000.00	25,000.00	325,000.00	1,888.90	1,781.98	-106.92
360,000.00	25,000.00	335,000.00	1,947.02	1,836.81	-110.21
370,000.00	25,000.00	345,000.00	2,005.14	1,891.64	-113.50
380,000.00	25,000.00	355,000.00	2,063.26	1,946.47	-116.79
390,000.00	25,000.00	365,000.00	2,121.38	2,001.30	-120.08
400,000.00	25,000.00	375,000.00	2,179.50	2,056.13	-123.37
410,000.00	25,000.00	385,000.00	2,237.62	2,110.96	-126.66
420,000.00	25,000.00	395,000.00	2,295.74	2,165.79	-129.95
430,000.00	25,000.00	405,000.00	2,353.86	2,220.62	-133.24
440,000.00	25,000.00	415,000.00	2,411.98	2,275.45	-136.53
450,000.00	25,000.00	425,000.00	2,470.10	2,330.28	-139.82
460,000.00	25,000.00	435,000.00	2,528.22	2,385.11	-143.11
470,000.00	25,000.00	445,000.00	2,586.34	2,439.94	-146.40
480,000.00	25,000.00	455,000.00	2,644.46	2,494.77	-149.69
490,000.00	25,000.00	465,000.00	2,702.58	2,549.60	-152.98
500,000.00	25,000.00	475,000.00	2,760.70	2,604.43	-156.27
510,000.00	25,000.00	485,000.00	2,818.82	2,659.26	-159.56
520,000.00	25,000.00	495,000.00	2,876.94	2,714.09	-162.85
530,000.00	25,000.00	505,000.00	2,935.06	2,768.92	-166.14
540,000.00	25,000.00	515,000.00	2,993.18	2,823.75	-169.43
550,000.00	25,000.00	525,000.00	3,051.30	2,878.58	-172.72

**MILLAGE TO REVENUE
(GENERAL FUND)
2022-2023**

PROPERTY ASSESSMENT	\$ 45,659,707,648
	X
TOTAL MILLAGE (Divided by 1000) (RLE 3.235, Disc. .748)	3.983
	X
COLLECTION RATE	96%
BUDGETED REVENUE	\$ 174,588,111
VALUE OF 1 MILL @ 96%	\$ 43,833,319

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

(based on 2nd calculation)

7/19/2022

	2019-20 Adopted	2020-21 Adopted	2021-22 Adopted	2022-23 Estimated Budget
FEDERAL				
ROTC	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 260,000.00
RSVP	\$ -	\$ -	\$ -	\$ -
Medicaid	\$ -	\$ -	\$ -	\$ -
MISC.	\$ -	\$ -	\$ -	\$ -
TOTAL FEDERAL	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 260,000.00
STATE				
FEFP	\$ 124,301,657.00	\$ 127,865,790.00	\$ 133,808,536.00	\$ 152,256,730.00
PRIOR YEAR ADJUSTMENT				
CO&DS ADM.				
INST. MAT.	\$ 3,778,746.00	\$ 3,875,438.00	\$ 4,058,924.00	\$ 4,410,346.00
LOTTERY	\$ 150,645.00	\$ -	\$ -	\$ -
TRANSPORTATION	\$ 9,779,430.00	\$ 10,198,239.00	\$ 10,380,172.00	\$ 13,244,734.00
CLASS SIZE REDUCTION	\$ 46,900,685.00	\$ 49,079,610.00	\$ 46,359,453.00	\$ 49,354,306.00
Voluntary Prekindergarten				
TEACHERS LEAD PGM	\$ 823,905.00	\$ 847,168.00	\$ 886,497.00	\$ 927,300.00
TECHNOLOGY ALLOCATION	\$ 278,480.00	\$ 110,953.00	\$ 111,461.00	\$ -
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	\$ 70,000.00
WORKFORCE DEVELOPMENT				
WORKFORCE Education				
Adults With Disabilities				
FULL SERVICE SCHOOL	\$ -	\$ -	\$ -	\$ 57,000.00
SCHOOL RECOGNITION	\$ 3,229,751.00	\$ -	\$ -	\$ -
Teacher Salary Increase	\$ -	\$ 7,902,935.00	\$ 8,960,047.00	\$ 13,622,883.00
MISC. STATE				
TOTAL STATE	\$ 189,517,049.00	\$ 200,153,883.00	\$ 204,838,840.00	\$ 234,150,049.00
LOCAL				
RLE	\$ 115,003,897.00	\$ 121,238,756.00	\$ 126,860,022.00	\$ 141,800,788.00
DISC. MILLAGE	\$ 22,125,235.00	\$ 24,496,648.00	\$ 26,624,943.00	\$ 32,787,323.00
SUP.DISC. MILL				
CRITICAL OPERATING	\$ -	\$ -	\$ -	\$ -
TAX REDEMPTIONS	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 270,000.00
RENT				
INTEREST	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00
DAY CARE FEES				
OTHER FEES				
INDIRECT COST	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00
LOST TEXTBOOKS				
Field Trips	\$ 587,982.00	\$ 653,773.00	\$ 653,773.00	\$ 723,923.00
OTHER LOCAL (1)	\$ 745,000.00	\$ 735,000.00	\$ 1,078,244.00	\$ 791,242.00
TOTAL LOCAL	\$ 139,512,114.00	\$ 148,174,177.00	\$ 156,266,982.00	\$ 177,173,276.00
TOTAL REVENUE	\$ 329,229,163.00	\$ 348,528,060.00	\$ 361,305,822.00	\$ 411,583,325.00
Transfers In:				
From Capital (2)	\$ 5,669,138.00	\$ 5,669,138.00	\$ 5,669,138.00	\$ 11,378,982.00
From Workers Comp.	\$ -	\$ -	\$ -	\$ -
From Medical Fund	\$ -	\$ -	\$ -	\$ -
From Food Service	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00
Total Revenue & Transfers	\$ 335,398,301.00	\$ 354,697,198.00	\$ 367,474,960.00	\$ 423,462,307.00

(1) Other Local Revenue to include science fair fees, sale of junk, miscellaneous, etc.

(2) Transfers In from Capital to cover general operating expenses related to capital projects.

**St. Johns County School District
Revenue Comparison
2021-22 to 2022-23
K-12**

GENERAL FUND Revenue	Adopted 2020-21	Adopted 2021-22	Estimated 2022-23	% Change From 2021-22
State FEFP	\$150,800,523	\$158,205,637	\$184,461,993	16.60%
State Miscellaneous	\$49,353,360	\$46,633,203	\$49,688,056	6.55%
Taxes	\$145,833,653	\$153,484,965	\$174,588,111	13.75%
Local Miscellaneous	\$2,340,524	\$2,782,017	\$2,585,165	-7.08%
Federal	\$200,000	\$200,000	\$260,000	30.00%
Total Revenue	\$348,528,060	\$361,305,822	\$411,583,325	13.92%
Transfers In	\$6,169,138	\$6,169,138	\$11,878,982	92.55%
Estimated Cash Forward				
Non-Spendable Inventory	\$2,029,993	\$6,037,121	\$3,829,235	-36.57%
Restricted	\$978,114	\$2,968,527	\$1,301,614	-56.15%
Committed	\$11,168,288	\$10,715,545	\$12,257,232	14.39%
Assigned (Revenue Shortfall)	\$17,335,253	\$16,461,942	\$13,316,801	-19.11%
Other Assigned	\$14,381,065	\$22,843,137	\$1,002,340	-95.61%
Unassigned	\$16,258,366	\$6,427,012	\$9,950,590	54.82%
Total Estimated Cash Forward	\$62,151,079	\$65,453,284	\$41,657,812	-36.35%
Total Revenue and Cash Forward	\$416,848,277	\$432,928,245	\$465,120,119	7.44%

FEFP Funding
Based on the 2nd calculation

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
State	\$ 92,880,434	\$ 107,511,749	\$ 117,816,660	\$ 131,685,798	\$ 139,015,168	\$ 156,928,010	\$ 169,216,062	\$ 189,243,299	\$ 199,880,133	\$ 204,565,090	\$ 233,986,299
Local	\$ 108,548,639	\$ 109,668,208	\$ 112,818,312	\$ 121,044,606	\$ 123,335,308	\$ 125,035,358	\$ 128,856,601	\$ 137,129,132	\$ 145,735,404	\$ 153,484,965	\$ 174,588,111
Federal	\$ 201,429,073	\$ 217,179,957	\$ 230,634,972	\$ 252,730,404	\$ 262,350,476	\$ 281,963,368	\$ 298,072,663	\$ 326,372,431	\$ 345,615,537	\$ 358,050,055	\$ 408,574,410
State	46%	50%	51%	52%	53%	56%	57%	58%	58%	57%	57%
Local	54%	50%	49%	48%	47%	44%	43%	42%	42%	43%	43%
Federal	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Total State wide FEFP	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	22,504,680,361	22,405,338,663	24,514,363,548
District % of Total FEFP	1.17%	1.19%	1.22%	1.28%	1.30%	1.37%	1.41%	1.49%	1.54%	1.60%	1.67%
FTE	32,187	32,649	33,869	36,512	37,350	39,472	40,654	42,768	44,624	46,092	50,198
Funds per student	\$ 6,258.18	\$ 6,651.90	\$ 6,809.53	\$ 6,921.90	\$ 7,024.06	\$ 7,143.44	\$ 7,332.00	\$ 7,631.19	\$ 7,745.06	\$ 7,768.24	\$ 8,139.25

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

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-2022	2022-2023	Variance 2009-10 to 2022-23
Total Funds Per Unweighted FTE per Student	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	7,743.53	7,749.47	8,080.98	1,303.04
Federal Stabilization	344.07	324.91													
Special Teacher Reward Program															
Compression Adj. .748 mills							1.79	0.56	14.98	26.00	45.14	47.19	41.45	71.26	71.26
Funding Compression										35.55	14.72		47.52	17.82	17.82
Mental Health										24.48	26.43	34.74	41.43	46.44	46.44
Virtual Education Contribution			2.06	3.89	2.91	1.50	2.06	2.11	0.51						
Merit Award(Charter Schools)	0.17	0.21	0.21												
Teacher Salary Allocation					175.50							177.10	194.40	271.41	271.41
Safe Schools	19.83	19.57	18.08	17.67	17.86	17.21	16.14	15.85	14.86	49.35	52.17	50.69	50.39	55.77	35.94
Supplemental Academic Instruction	196.70	197.61	189.09	194.27	195.12	192.23	188.72	192.27	198.89	195.80	198.53	200.10	201.83	198.39	1.69
Reading Allocation	39.08	38.32	36.50	47.82	47.90	47.46	46.29	45.97	45.56	45.77	46.10	45.61	45.44	57.08	18.00
ESE Guarantee	303.32	307.52	293.62	294.93	295.63	290.40	285.45	317.89	322.25	317.53	331.72	336.23	326.31	328.85	25.53
DJJ Supplemental Funding	9.62	10.18	9.59	6.41	5.80	8.67	6.08	7.88	6.20	5.33	6.74	4.35	3.04	1.62	-8.00
Lead Teacher	12.86	12.67	12.13	11.97	17.05	16.84	16.52	16.32	16.19	19.25	19.26	18.98	19.23	18.47	5.61
Transportation	225.91	234.79	232.37	238.62	240.47	238.02	233.90	234.68	230.90	238.62	228.66	228.50	225.21	266.20	40.29
Digital Classroom						15.47	22.08	29.06	28.22	24.79	6.51	2.49	2.42		
Instructional materials	87.40	83.80	81.66	81.07	82.07	84.04	88.31	85.63	87.11	87.29	88.35	87.75	88.06	88.59	1.19
Proration to available funds															
Class Size Reduction	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	1,099.85	1,005.81	983.19	-81.76
Lottery		2.76	2.86			9.81	3.53	3.51	16.73	1.80	3.52				
School Recognition	61.04	56.27	56.27	62.72	61.77	62.38	70.46	68.88	68.08	73.56	75.52				-61.04
Discretionary Millage	556.22	646.70	437.16	422.86	408.16	420.97	422.12	453.30	473.99	493.06	504.69	531.77	564.15	573.76	17.54
Best and Brightest											101.35				
Funds per Student Less Categoricals	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	4,878.18	4,892.78	5,102.13	1,245.36

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DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

K-12

SECTION II. GENERAL FUND - FUND 100

Page 1

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	260,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	260,000.00
<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	184,461,993.00
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	70,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	49,354,306.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	57,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	234,150,049.00
<i>LOCAL:</i>		
District School Taxes	3411	174,588,111.00
Tax Redemptions	3421	270,000.00
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	2,008,165.00
Total Local	3400	177,173,276.00
TOTAL ESTIMATED REVENUES		411,583,325.00
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	11,378,982.00
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	11,878,982.00
TOTAL OTHER FINANCING SOURCES		
Fund Balance July 1, 2022	2800	41,657,812.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		465,120,119.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2023

K-12

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	286,111,937.00	174,176,412.00	64,592,403.00	3,689,363.00		39,201,925.00	20,124.00	4,431,710.00
Student Support Services	6100	30,515,141.00	18,301,596.00	7,225,206.00	4,839,275.00		133,519.00	12,245.00	3,300.00
Instructional Media Services	6200	5,877,121.00	3,882,858.00	1,611,766.00	108,241.00	1,000.00	199,819.00	72,857.00	580.00
Instruction and Curriculum Development Services	6300	6,402,967.00	4,104,819.00	1,528,015.00	630,931.00		132,285.00	2,000.00	4,917.00
Instructional Staff Training Services	6400	1,278,830.00	568,893.00	208,899.00	498,910.00		2,128.00		
Instruction-Related Technology	6500	11,284,042.00	4,516,589.00	1,944,756.00	4,708,447.00	4,000.00		110,250.00	
Board	7100	1,145,272.00	251,489.00	141,433.00	730,650.00		3,200.00		18,500.00
General Administration	7200	660,338.00	455,462.00	173,076.00	9,300.00		12,500.00		10,000.00
School Administration	7300	24,684,282.00	17,394,769.00	5,924,813.00	881,398.00		423,504.00	7,848.00	51,950.00
Facilities Acquisition and Construction	7400	7,788,447.00	1,094,332.00	415,846.00	6,222,514.00	11,450.00	7,600.00	5,575.00	31,130.00
Fiscal Services	7500	2,606,658.00	1,609,055.00	611,441.00	309,978.00		12,914.00		63,270.00
Food Service	7600								
Central Services	7700	4,105,864.00	2,725,286.00	1,035,608.00	280,635.00	3,500.00	47,735.00	3,450.00	9,650.00
Student Transportation Services	7800	25,038,126.00	12,910,452.00	6,842,540.00	1,025,134.00	2,492,000.00	1,410,000.00	50,000.00	308,000.00
Operation of Plant	7900	32,666,733.00	12,151,738.00	4,122,761.00	6,589,590.00	8,054,343.00	1,717,601.00	29,700.00	1,000.00
Maintenance of Plant	8100	10,283,765.00	5,785,063.00	2,095,700.00	886,129.00	120,286.00	746,087.00	650,500.00	
Administrative Technology Services	8200	1,080,897.00	403,922.00	153,490.00	466,010.00		10,500.00	46,500.00	475.00
Community Services	9100	130,481.00	58,931.00	22,394.00	47,156.00		2,000.00		
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		451,660,901.00	260,391,666.00	98,650,147.00	31,923,661.00	10,686,579.00	44,063,317.00	1,011,049.00	4,934,482.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
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	2710	948,406.00							
Restricted Fund Balance	2720	2,077,520.00							
Committed Fund Balance	2730	10,028,594.00							
Assigned Fund Balance	2740	238,772.00							
Unassigned Fund Balance	2750	165,926.00							
TOTAL ENDING FUND BALANCE	2700	13,459,218.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		465,120,119.00							

**St. Johns County School District
Appropriations Comparison
2021-22 to 2022-23
K-12**

GENERAL FUND	Adopted 2020-21	Adopted 2021-22	Estimated 2022-23	% Change From 2021-22
Expenditures				
Instruction	\$228,975,081	\$243,959,660	\$286,111,937	17.28%
Pupil Services	\$25,016,767	\$26,598,286	\$30,515,141	14.73%
Instructional Media	\$5,308,020	\$5,640,896	\$5,877,121	4.19%
Instruction & Curriculum Development	\$6,099,458	\$6,543,616	\$6,402,967	-2.15%
Instructional Staff Training	\$1,210,927	\$1,192,856	\$1,278,830	7.21%
Instruction Related Technology	\$10,731,693	\$10,713,523	\$11,284,042	5.33%
Board of Education	\$1,121,802	\$1,137,886	\$1,145,272	0.65%
General Administration	\$345,924	\$631,818	\$660,338	4.51%
School Administration	\$19,905,267	\$21,643,517	\$24,684,282	14.05%
Facilities Acquisition & Const.	\$5,223,832	\$5,094,850	\$7,788,447	52.87%
Fiscal Services	\$2,365,818	\$2,558,977	\$2,606,658	1.86%
Central Services	\$5,138,705	\$5,346,178	\$4,105,864	-23.20%
Pupil Transportation	\$21,304,925	\$22,650,109	\$25,038,126	10.54%
Operation of Plant	\$28,185,654	\$29,963,391	\$32,666,733	9.02%
Maintenance of Plant	\$9,991,716	\$10,436,612	\$10,283,765	-1.46%
Administrative Technology Services	\$979,344	\$925,811	\$1,080,897	16.75%
Community Services	\$127,518	\$129,085	\$130,481	1.08%
Debt Service	\$0	\$0	\$0	0.00%
Total Appropriations	\$372,032,451	\$395,167,071	\$451,660,901	14.30%
Transfers out	\$0	\$0	\$0	0.00%
Reserves				
Non-Spendable Inventory	\$2,029,993	\$894,721	\$948,406	6.00%
Restricted	\$2,160,366	\$2,523,429	\$2,077,520	-17.67%
Committed	\$10,366,434	\$10,715,545	\$10,028,594	-6.41%
Assigned	\$17,335,253	\$23,627,479	\$238,772	-98.99%
Unassigned	\$12,923,780	\$0	\$165,926	100.00%
Total Estimated Reserves	\$44,815,826	\$37,761,174	\$13,459,218	-64.36%
Total Appropriations & Reserves	\$416,848,277	\$432,928,245	\$465,120,119	7.44%

**ST. JOHNS COUNTY SCHOOLS
TENTATIVE 2022-23
BUDGET
APPROPRIATIONS CATEGORIES
K-12**

	Adopted 2020-21	Adopted 2021-22	Estimated 2022-23	2022-23 % of TOTAL	% Change From 2021-22
Salaries & Benefits	\$302,765,928	\$317,044,913	\$359,041,813	79.49%	19%
Purchased Services	\$25,478,174	\$26,680,480	\$31,923,661	7.07%	25%
Energy Services	\$9,253,964	\$9,314,088	\$10,686,579	2.37%	15%
Materials & Supplies	\$29,779,204	\$36,529,702	\$44,063,317	9.76%	48%
Capital Outlay	\$946,517	\$941,638	\$1,011,049	0.22%	7%
All Other	\$3,808,664	\$4,656,250	\$4,934,482	1.09%	30%
Total Appropriations	\$372,032,451	\$395,167,071	\$451,660,901	100.00%	21%

**St. Johns County School District
2022-23
FCTC Post-Secondary**

GENERAL FUND	Adopted 2021-2022	Estimated 2022-2023	% Change From 2021-22
Revenue			
State WorkForce	\$4,400,530	\$4,469,825	1.57%
Local Miscellaneous	\$2,798,224	\$2,777,367	-0.75%
Total Revenue	\$7,198,754	\$7,247,192	0.67%
Estimated Cash Forward			
Other Assigned	\$3,058,223	\$1,945,351	-36.39%
Total Estimated Cash Forward	\$3,058,223	\$1,945,351	-36.39%
Total Revenue and Cash Forward	\$10,256,977	\$9,192,543	-10.38%
Expenditures			
Instruction	\$3,064,947	\$3,190,766	4.11%
Pupil Services	\$1,395,309	\$1,331,868	-4.55%
Instruction & Curriculum Development	\$225,716	\$257,082	13.90%
Instructional Staff Training Services	\$0	\$0	0.00%
Instruction Related Technology	\$62,654	\$62,849	0.31%
School Administration	\$844,509	\$926,910	9.76%
Facilities Acquisition and Construction	\$40,880	\$68,270	67.00%
Operation of Plant	\$1,083,646	\$1,034,520	-4.53%
Maintenance of Plant	\$158,163	\$152,755	-3.42%
Community Services	\$322,930	\$337,632	4.55%
Total Appropriations	\$7,198,754	\$7,362,652	2.28%
Reserves			
Non-Spendable Inventory	\$24,796	\$24,796	0.00%
Assigned	\$3,033,427	\$1,805,095	-40.49%
Unassigned	\$0	\$0	100.00%
Total Estimated Reserves	\$3,058,223	\$1,829,891	-40.16%
Total Appropriations & Reserves	\$10,256,977	\$9,192,543	-10.38%

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY DISTRICT SUMMARY BUDGET For Fiscal Year Ending June 30, 2023		FCTC Post Secondary
SECTION II. GENERAL FUND - FUND 101		Page 1
ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	\$ -
<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	170,000.00
Workforce Development	3315	4,120,225.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	170,000.00
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	9,600.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	4,469,825.00
<i>LOCAL:</i>		
District School Taxes	3411	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	19,000.00
Investment Income	3430	1,000.00
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	8,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	1,096,768.00
Continuing Workforce Education Course Fees	3463	47,506.00
Capital Improvement Fees	3464	53,970.00
Postsecondary Lab Fees	3465	457,703.00
Lifelong Learning Fees	3466	8,000.00
GED® Testing Fees	3467	
Financial Aid Fees	3468	107,938.00
Other Student Fees	3469	390,224.00
Preschool Program Fees	3471	143,138.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	444,120.00
Total Local	3400	2,777,367.00
TOTAL ESTIMATED REVENUES		7,247,192.00
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance July 1, 2022	2800	1,945,351.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		9,192,543.00

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

FCTC Post Secondary

SECTION II. GENERAL FUND - FUND 101 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	3,190,766.00	1,783,290.00	427,650.00	400,824.00	12,000.00	358,000.00	57,100.00	151,902.00
Student Support Services	6100	1,331,868.00	977,821.00	354,047.00					
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	257,082.00	190,082.00	67,000.00					
Instructional Staff Training Services	6400								
Instruction-Related Technology Board	6500	62,849.00	47,849.00	15,000.00					
General Administration	7100								
School Administration	7200								
School Administration	7300	926,910.00	547,415.00	201,000.00	122,795.00	200.00	10,500.00	4,000.00	41,000.00
Facilities Acquisition and Construction	7400	68,270.00			48,270.00			20,000.00	
Fiscal Services	7500								
Food Service	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900	1,034,520.00	263,190.00	91,276.00	324,906.00	302,888.00	40,200.00	10,500.00	1,560.00
Maintenance of Plant	8100	152,755.00	112,001.00	39,254.00	1,500.00				
Administrative Technology Services	8200								
Community Services	9100	337,632.00	135,280.00	49,224.00	26,500.00		16,200.00		110,428.00
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		7,362,652.00	4,056,928.00	1,244,451.00	924,795.00	315,088.00	424,900.00	91,600.00	304,890.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
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	2710	24,796.00							
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740	1,805,095.00							
Unassigned Fund Balance	2750								
TOTAL ENDING FUND BALANCE	2700	1,829,891.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		9,192,543.00							

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ST. JOHNS COUNTY SCHOOL DISTRICT
2022-2023 TENTATIVE
CAPITAL OUTLAY BUDGET



**Construction of Three Schools:
K-8 School NN, K-8 School OO and K-8 School PP (Future Transition to MS)**



July 19, 2022

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**CAPITAL OUTLAY
SUMMARY BUDGET**

FY 2022-2023

CAPITAL PROJECTS FUND

ESTIMATED TRANSFERS, REVENUE & FUND BALANCE:

CO & DS	\$1,342,848.00
PECO Maintenance	\$0.00
PECO Construction	\$0.00
PECO High Growth	\$0.00
Half-Cent Sales Surtax	\$18,232,886.00
Capital Improvement (1.5 Mills)	\$65,749,979.00
Impact Fees	\$12,000,000.00
Miscellaneous (Local)	\$150,000.00
Other Financing Sources (from 1.5 Mills)	<u>\$3,286,787.00</u>
Subtotal	\$100,762,500.00

Fund Balance 6-30-2022 \$276,959,056.00

Total Estimated Revenue & Fund Balance **\$377,721,556.00**

ESTIMATED APPROPRIATIONS:

Library Books (610)	\$387,561.00
Buildings & Fixed Equipment (630)	\$232,027,935.00
Furniture, Fixtures & Equipment (640)	\$20,828,950.00
Motor Vehicles (Including Buses) (650)	\$10,430,804.00
Land (660)	\$18,368.00
Improvements Other Than Buildings (670)	\$14,555,741.00
Remodeling and Renovations (680)	\$58,139,360.00
Computer Software (690)	\$941,543.00
Redemption of Principal/Interest (RAN) (710 & 720)	<u>\$3,286,793.00</u>
Subtotal Appropriations	<u>\$340,617,055</u>

Transfers (9700):

To Operating Budget:	
Maintenance, Relocatables, Property Insurance, Excelsior Lease	\$11,378,982.00
To Debt Service:	
COPs/QSCBs	\$22,231,376.00

Transfers (9200):

To Capital:	
RAN	<u>\$3,286,787.00</u>
Subtotal Transfers	\$36,897,145.00

Reserves: \$207,356.00

Total Appropriations, Transfers and Reserves **\$377,721,556.00**

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

**NEW PROJECTS, CONTINUING PROJECTS & TRANSFERS
2022-2023**

Facility/Projects	Total FY 2022-2023
K-8 School NN	\$1,342,848.00
K-8 School PP	\$10,000,000.00
Technology Plan	\$289,810.00
District-Wide Maintenance	\$19,513,610.00
Motor Vehicles (30 Buses)	\$4,529,535.00
New/Upgrade Relocatables	\$2,000,000.00
Equipment Purchases	\$1,000,000.00
School-Based Maintenance	\$950,000.00
Safety Inspections/Repairs	\$175,000.00
Community Relations Equipment	\$15,000.00
AED Replacement	\$60,000.00
SREF/ADA	\$25,000.00
FCTC Improvements	\$250,000.00
District-Wide Other Projects	\$2,194,879.00
Revenue Anticipation Note	\$3,286,787.00
Half-Cent Sales Surtax	
Meet The Needs Of An Increasing Student Population	\$8,812,089.00
Maintain High Quality Educational Facilities	\$3,000,000.00
Provide New Technology To Prepare Children for 21 st Century Learning	\$5,521,597.00
Continue To Keep Children Safe	<u>\$899,200.00</u>
Total New Projects	\$63,865,355.00

Transfers to Operating Budget:	
Maintenance, Relocatables, Property Insurance, Excelsior Lease	\$11,378,982.00
Transfers to Debt Service:	
COPs Series 2013, 2019, 2020A, 2022A/QSCBs Series 2010	\$22,231,376.00
Transfers to Capital:	
RAN Series 2018	<u>\$3,286,787.00</u>
Total Transfers	\$36,897,145.00
 TOTAL NEW PROJECTS, CONTINUING PROJECTS AND TRANSFERS	 \$100,762,500.00

2022-2023 LOCAL MILLAGE

**1.5 PROPERTY TAX
CAPITAL OUTLAY BUDGET**

Technology Plan	\$289,810.00
District-Wide Maintenance	\$19,513,610.00
Motor Vehicles (30 Buses)	\$4,529,535.00
Equipment Purchases	\$1,000,000.00
School-Based Maintenance	\$950,000.00
Safety Inspections/Repairs	\$175,000.00
Community Relations Equipment	\$15,000.00
FCTC Improvements	\$250,000.00
District-Wide Other Projects	\$2,129,879.00
Transfer to Operating Budget	\$11,378,982.00
Transfer to Debt Service Budget: COPs Series 2013, 2019, 2020A, 2022A/QSCBs Series 2010	\$22,231,376.00
Transfer from 370/1.5 Mills to 330: Revenue Anticipation Note (RAN)	<u>\$3,286,787.00</u>
TOTAL	\$65,749,979.00

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 2022-2023. 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 **3.983 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 **\$65,749,979** to be used for the following projects:

CONSTRUCTION AND REMODELING

School Expansions ADA Compliance – All Schools Purchase of School Sites

MAINTENANCE, RENOVATION AND REPAIR

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

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

New Schools

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

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

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
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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

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

All concerned citizens are invited to a public hearing to be held on **July 26, 2022, at 5:30 P.M.** at the **St. Johns County School District Administration Building, 40 Orange Street, St. Augustine, Florida.**

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

2022-2023 CAPITAL OUTLAY FUND BALANCE	
(Continuing Projects thru 6/30/22)	
Updated as of 7/12/22	
School/Facility:	Total
Crookshank	\$502,111
Cunningham Creek	\$297,673
Durbin Creek	\$447,028
Hartley	\$474,312
Hickory Creek	\$545,398
R. B. Hunt	\$297,100
Julington Creek	\$523,587
Ketterlinus	\$289,449
Mason	\$338,972
Ocean Palms	\$309,955
Osceola	\$1,634,680
Palencia	\$231,340
Picolata Crossing	\$597,480
PV-PV/Rawlings	\$1,444,585
South Woods	\$5,583,172
Timberlin Creek	\$616,165
Wards Creek	\$458,568
Webster	\$1,129,343
Fruit Cove	\$201,383
Landrum	\$823,255
Murray	\$520,969
Pacetti Bay	\$625,695
Gamble Rogers	\$502,340
Sebastian	\$1,250,709
Switzerland Point	\$982,532
Freedom Crossing (K-8)	\$410,793
Liberty Pines (K-8)	\$1,041,666
Mill Creek (K-8)	\$3,436,275
Palm Valley (K-8)	\$437,770
Patriot Oaks (K-8)	\$464,223
Valley Ridge (K-8)	\$241,259
Pine Island (K-8)	\$7,936,072
Bartram Trail	\$908,292
Creekside	\$367,653
Nease	\$624,402
Pedro Menendez	\$1,465,270
Ponte Vedra	\$323,734
SAHS	\$1,754,753
Tocoi Creek	\$15,962,245
Beachside	\$27,516,593
FCTC	\$1,306,788
St. Johns Technical High	\$262,237
Gaines Alternative at Hamblen	\$287,049
Charter Schools - Safety & Security Grant	\$26,273
Admin. Bldgs./Yates	\$1,966,746
Fullerwood Building	\$200,870
Purchasing Warehouse	\$83,334
The Evelyn Hamblen Center	\$56,717
Technology Plan	\$6,018,459
Transportation:	\$2,446,477
Buses/Vehicles	\$5,218,750
Equipment-District Wide	\$35,295
Maintenance-District Wide	\$9,917,059
Relocatables	\$1,612,200
Reserve	\$207,356
District Wide - Other Projects	\$163,794,645
TOTAL	\$276,959,056

**St. Johns County School District
Debt Service Funds
2022-23**

DEBT SERVICE	Sales Tax	Certificates of Participation	Total
Revenue			
Federal	\$ -	\$ 745,347.20	\$ 745,347.20
State	\$ -	\$ -	\$ -
Local	\$ 5,580,250.00	\$ -	\$ 5,580,250.00
Total Revenue	\$ 5,580,250.00	\$ 745,347.20	\$ 6,325,597.20
Transfers In	\$ -	\$ 22,231,375.97	\$ 22,231,375.97
Estimated Carry-Forward	\$ 3,465,883.35	\$ 10,368,001.87	\$ 13,833,885.22
Total Revenue and Carry-Forward and Transfers	\$ 9,046,133.35	\$ 33,344,725.04	\$ 42,390,858.39
Expenditures			
Redemption of Principal	\$ 4,685,000.00	\$ 10,429,722.20	\$ 15,114,722.20
Interest	\$ 892,125.00	\$ 11,590,199.50	\$ 12,482,324.50
Dues & Fees	\$ 3,125.00	\$ 15,625.00	\$ 18,750.00
Total Appropriations	\$ 5,580,250.00	\$ 22,035,546.70	\$ 27,615,796.70
Sinking Fund	\$ 3,465,883.35	\$ 11,309,178.34	\$ 14,775,061.69
Total Appropriations & Reserves	\$ 9,046,133.35	\$ 33,344,725.04	\$ 42,390,858.39

**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		\$ 20,185,000.00		
Original Interest Expense		\$ 11,898,010.00		
Current Interest Expense		\$ 2,079,875.00		

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
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	\$ -	\$ 16,000,000.00	\$ 13,395,084.44	\$ 29,395,084.44

Original Principal	\$ 16,000,000.00
Current Outstanding	\$ 5,647,058.83
Original Interest Expense	\$ 13,395,084.44
Current Interest Expense	\$ 4,347,200.00

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		\$ 21,615,000.00		
Original Interest Expense		\$ 15,356,682.53		
Current Interest Expense		\$ 4,958,550.00		

Strikethrough areas are payments completed.

**ST. JOHNS COUNTY SCHOOL DISTRICT
 CERTIFICATE OF PARTICIPATION
 SERIES 2019A
 ANNUAL
 INTEREST AND PRINCIPAL PAYMENTS**

	July 1 Interest Payment	January 1 Interest Payment	July 1 Principal Payment	Total Payment
2019-2020	\$ 2,077,375.00	\$ 611,672.00		\$ 2,689,047.00
2020-2021	\$ 2,077,375.00	\$ 2,077,375.00		\$ 4,154,750.00
2021-2022	\$ 2,077,375.00	\$ 2,077,375.00	\$ 5,045,000.00	\$ 9,199,750.00
2022-2023	\$ 1,951,250.00	\$ 1,951,250.00	\$ 4,865,000.00	\$ 8,767,500.00
2023-2024	\$ 1,829,625.00	\$ 1,829,625.00	\$ 4,675,000.00	\$ 8,334,250.00
2024-2025	\$ 1,712,750.00	\$ 1,712,750.00	\$ 4,480,000.00	\$ 7,905,500.00
2025-2026	\$ 1,600,750.00	\$ 1,600,750.00	\$ 4,270,000.00	\$ 7,471,500.00
2026-2027	\$ 1,494,000.00	\$ 1,494,000.00	\$ 4,050,000.00	\$ 7,038,000.00
2027-2028	\$ 1,392,750.00	\$ 1,392,750.00	\$ 3,820,000.00	\$ 6,605,500.00
2028-2029	\$ 1,297,250.00	\$ 1,297,250.00	\$ 4,520,000.00	\$ 7,114,500.00
2029-2030	\$ 1,184,250.00	\$ 1,184,250.00	\$ 4,315,000.00	\$ 6,683,500.00
2030-2031	\$ 1,076,375.00	\$ 1,076,375.00	\$ 4,095,000.00	\$ 6,247,750.00
2031-2032	\$ 974,000.00	\$ 974,000.00	\$ 3,870,000.00	\$ 5,818,000.00
2032-2033	\$ 877,250.00	\$ 877,250.00	\$ 3,630,000.00	\$ 5,384,500.00
2033-2034	\$ 786,500.00	\$ 786,500.00	\$ 5,795,000.00	\$ 7,368,000.00
2034-2035	\$ 641,625.00	\$ 641,625.00	\$ 5,650,000.00	\$ 6,933,250.00
2035-2036	\$ 500,375.00	\$ 500,375.00	\$ 5,500,000.00	\$ 6,500,750.00
2036-2037	\$ 362,875.00	\$ 362,875.00	\$ 5,340,000.00	\$ 6,065,750.00
2037-2038	\$ 229,375.00	\$ 229,375.00	\$ 5,175,000.00	\$ 5,633,750.00
2038-2039	\$ 100,000.00	\$ 100,000.00	\$ 5,000,000.00	\$ 5,200,000.00
Original Principal		\$ 84,095,000.00		
Current Outstanding		\$ 79,050,000.00		
Original Interest Expense		\$ 47,020,547.00		
Current Interest Expense		\$ 36,022,000.00		

Strikethrough areas are payments completed.

**ST. JOHNS COUNTY SCHOOL DISTRICT
 CERTIFICATE OF PARTICIPATION
 SERIES 2020A
 ANNUAL
 INTEREST AND PRINCIPAL PAYMENTS**

	July 1 Interest Payment	January 1 Interest Payment	July 1 Principal Payment	Total Payment
2020-2021	\$ -	\$ -	\$ -	\$ -
2021-2022	\$ 1,091,150.00	\$ 1,091,150.00	\$ 1,475,000.00	\$ 3,657,300.00
2022-2023	\$ 1,054,275.00	\$ 1,054,275.00	\$ 1,550,000.00	\$ 3,658,550.00
2023-2024	\$ 1,015,525.00	\$ 1,015,525.00	\$ 1,625,000.00	\$ 3,656,050.00
2024-2025	\$ 974,900.00	\$ 974,900.00	\$ 1,710,000.00	\$ 3,659,800.00
2025-2026	\$ 932,150.00	\$ 932,150.00	\$ 1,795,000.00	\$ 3,659,300.00
2026-2027	\$ 887,275.00	\$ 887,275.00	\$ 1,885,000.00	\$ 3,659,550.00
2027-2028	\$ 840,150.00	\$ 840,150.00	\$ 1,975,000.00	\$ 3,655,300.00
2028-2029	\$ 790,775.00	\$ 790,775.00	\$ 2,075,000.00	\$ 3,656,550.00
2029-2030	\$ 738,900.00	\$ 738,900.00	\$ 2,180,000.00	\$ 3,657,800.00
2030-2031	\$ 684,400.00	\$ 684,400.00	\$ 2,290,000.00	\$ 3,658,800.00
2031-2032	\$ 627,150.00	\$ 627,150.00	\$ 2,405,000.00	\$ 3,659,300.00
2032-2033	\$ 567,025.00	\$ 567,025.00	\$ 2,525,000.00	\$ 3,659,050.00
2033-2034	\$ 503,900.00	\$ 503,900.00	\$ 2,650,000.00	\$ 3,657,800.00
2034-2035	\$ 437,650.00	\$ 437,650.00	\$ 2,780,000.00	\$ 3,655,300.00
2035-2036	\$ 368,150.00	\$ 368,150.00	\$ 2,920,000.00	\$ 3,656,300.00
2036-2037	\$ 295,150.00	\$ 295,150.00	\$ 3,070,000.00	\$ 3,660,300.00
2037-2038	\$ 218,400.00	\$ 218,400.00	\$ 3,220,000.00	\$ 3,656,800.00
2038-2039	\$ 137,900.00	\$ 137,900.00	\$ 3,380,000.00	\$ 3,655,800.00
2039-2040	\$ 70,300.00	\$ 70,300.00	\$ 3,515,000.00	\$ 3,655,600.00
Original Principal		\$ 45,025,000.00		
Current Outstanding		\$ 43,550,000.00		
Original Interest Expense		\$ 24,470,250.00		
Current Interest Expense		\$ 22,287,950.00		

Strikethrough areas are payments completed.

**ST. JOHNS COUNTY SCHOOL DISTRICT
 CERTIFICATE OF PARTICIPATION
 SERIES 2022A
 ANNUAL
 INTEREST AND PRINCIPAL PAYMENTS**

	July 1 Interest Payment	January 1 Interest Payment	July 1 Principal Payment	Total Payment
2022-2023	\$ -	\$ 1,833,524.38	\$ -	\$ 1,833,524.38
2023-2024	\$ 2,157,087.50	\$ 2,115,462.50	\$ 1,665,000.00	\$ 5,937,550.00
2024-2025	\$ 2,115,462.50	\$ 2,068,462.50	\$ 1,880,000.00	\$ 6,063,925.00
2025-2026	\$ 2,068,462.50	\$ 2,019,087.50	\$ 1,975,000.00	\$ 6,062,550.00
2026-2027	\$ 2,019,087.50	\$ 1,967,212.50	\$ 2,075,000.00	\$ 6,061,300.00
2027-2028	\$ 1,967,212.50	\$ 1,912,712.50	\$ 2,180,000.00	\$ 6,059,925.00
2028-2029	\$ 1,912,712.50	\$ 1,855,587.50	\$ 2,285,000.00	\$ 6,053,300.00
2029-2030	\$ 1,855,587.50	\$ 1,795,587.50	\$ 2,400,000.00	\$ 6,051,175.00
2030-2031	\$ 1,795,587.50	\$ 1,732,587.50	\$ 2,520,000.00	\$ 6,048,175.00
2031-2032	\$ 1,732,587.50	\$ 1,666,337.50	\$ 2,650,000.00	\$ 6,048,925.00
2032-2033	\$ 1,666,337.50	\$ 1,596,837.50	\$ 2,780,000.00	\$ 6,043,175.00
2033-2034	\$ 1,596,837.50	\$ 1,523,837.50	\$ 2,920,000.00	\$ 6,040,675.00
2034-2035	\$ 1,523,837.50	\$ 1,447,212.50	\$ 3,065,000.00	\$ 6,036,050.00
2035-2036	\$ 1,447,212.50	\$ 1,366,712.50	\$ 3,220,000.00	\$ 6,033,925.00
2036-2037	\$ 1,366,712.50	\$ 1,282,212.50	\$ 3,380,000.00	\$ 6,028,925.00
2037-2038	\$ 1,282,212.50	\$ 1,193,462.50	\$ 3,550,000.00	\$ 6,025,675.00
2038-2039	\$ 1,193,462.50	\$ 1,100,337.50	\$ 3,725,000.00	\$ 6,018,800.00
2039-2040	\$ 1,100,337.50	\$ 1,002,587.50	\$ 3,910,000.00	\$ 6,012,925.00
2040-2041	\$ 1,002,587.50	\$ 899,837.50	\$ 4,110,000.00	\$ 6,012,425.00
2041-2042	\$ 899,837.50	\$ 791,962.50	\$ 4,315,000.00	\$ 6,006,800.00
2042-2043	\$ 791,962.50	\$ 678,712.50	\$ 4,530,000.00	\$ 6,000,675.00
2043-2044	\$ 678,712.50	\$ 559,837.50	\$ 4,755,000.00	\$ 5,993,550.00
2044-2045	\$ 559,837.50	\$ 434,962.50	\$ 4,995,000.00	\$ 5,989,800.00
2045-2046	\$ 434,962.50	\$ 297,281.25	\$ 5,245,000.00	\$ 5,977,243.75
2046-2047	\$ 297,281.25	\$ 152,381.25	\$ 5,520,000.00	\$ 5,969,662.50
2047-2048	\$ 152,381.25		\$ 5,805,000.00	\$ 5,957,381.25
Original Principal		\$ 85,455,000.00		
Current Outstanding		\$ 85,455,000.00		
Original Interest Expense		\$ 66,913,036.88		
Current Interest Expense		\$ 66,913,036.88		

**St. Johns County School District
Comparison 2021-22 to 2022-23
Special Revenue - Food Service**

SPECIAL REVENUE FOOD SERVICE	Adopted 2020-2021	Adopted 2021-2022	Estimated 2022-2023	% Change From 2021-22
Revenue				
Federal	\$ 6,079,960.00	\$ 12,677,747.00	\$ 6,588,650.00	-48.0%
State	\$ 72,538.00	\$ 36,750.00	\$ 50,000.00	36.1%
Local	\$ 9,599,972.00	\$ 5,400,000.00	\$ 12,850,000.00	138.0%
Total Revenue	\$ 15,752,470.00	\$ 18,114,497.00	\$ 19,488,650.00	7.6%
Estimated Carry-Forward	\$ 2,525,977.00	\$ 7,039,151.00	\$ 11,880,292.00	68.8%
Total Revenue and Carry-Forward	\$ 18,278,447.00	\$ 25,153,648.00	\$ 31,368,942.00	24.7%
Expenditures				
Salaries & Benefits	\$ 7,627,826.00	\$ 8,945,000.00	\$ 9,272,000.00	3.7%
Capital Outlay	\$ 421,500.00	\$ 562,500.00	\$ 714,500.00	27.0%
Other Purchased Services	\$ 239,592.00	\$ 349,750.00	\$ 162,250.00	-53.6%
Energy Services	\$ 94,750.00	\$ 125,500.00	\$ 139,000.00	10.8%
Materials & Supplies	\$ 6,626,912.00	\$ 7,233,247.00	\$ 9,180,900.00	26.9%
Other Expenses	\$ 328,000.00	\$ 25,000.00	\$ 20,000.00	-20.0%
Total Appropriations	\$ 15,338,580.00	\$ 17,240,997.00	\$ 19,488,650.00	13.0%
Transfer to General Fund	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	0.0%
Reserves	\$ 2,439,867.00	\$ 7,412,651.00	\$ 11,380,292.00	53.5%
Total Appropriations & Reserves	\$ 18,278,447.00	\$ 25,153,648.00	\$ 31,368,942.00	24.7%

**SPECIAL REVENUE – “FEDERAL PROJECTS”
BUDGET OVERVIEW
FY 2022-2023**

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 **\$16,367,279** in federal funds for the 2022-2023 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	\$ 3,360,279
Title I Part D (6037)	Prevention and Intervention Program	\$ 174,652
Title II Part A (6011)	Supporting Effective Instructional through Teacher and Principal Training	\$ 879,993
Title III ESOL (6009)	Instructional Support for English Language Learners	\$ 92,365
Title IX Part A (6057)	Homeless Children and Youth Program	\$ 104,800
IDEA (6004)	Individuals with Disabilities Education Improvement Act K-12 Entitlement	\$ 9,107,293
IDEA (6005)	Individuals with Disabilities Education Improvement Act Pre-K Entitlement	\$ 252,538
Head Start (1001)	Program that Provides Quality Comprehensive Child Development Services	\$ 1,162,699
Carl Perkins (6039, 6040)	Career Technical Education - Secondary	\$ 320,175
	Career Technical Education – Postsecondary	\$ 142,584
Adult Education (6024, 6025, 6066)	Adult Education General	\$ 192,037
	Adult Education English Literacy/Civics	\$ 28,131
	Adult Education Corrections	\$ 100,000
Career Navigator (1031)	Career Source of NE Florida	\$ 370,000
RSVP (1012)	Retired Senior Volunteer Program	\$ 79,733
Current Total 2022-2023 Allocations		\$ 16,367,279

**St. Johns County School District
Internal Service Funds
2022-23**

INTERNAL SERVICE	Medical Program	Workers Compensation	Total
Revenue			
Local	\$ 70,452,954.00	\$ 2,265,255.04	\$ 72,718,209.04
Total Revenue	\$ 70,452,954.00	\$ 2,265,255.04	\$ 72,718,209.04
Transfers In	\$ -	\$ -	
Estimated Carry-Forward	\$ 62,021,236.56	\$ 5,828,542.80	\$ 67,849,779.36
Total Revenue and Carry-Forward and Transfers	\$ 132,474,190.56	\$ 8,093,797.84	\$ 140,567,988.40
Expenditures			
Claims & Fees	\$ 62,843,115.79	\$ 2,163,998.39	\$ 65,007,114.18
Total Appropriations	\$ 62,843,115.79	\$ 2,163,998.39	\$ 65,007,114.18
Transfers to the General Fund	\$ -	\$ -	\$ -
Reserves	\$ 69,631,074.77	\$ 5,929,799.45	\$ 75,560,874.22
Total Appropriations & Reserves	\$ 132,474,190.56	\$ 8,093,797.84	\$ 140,567,988.40

DISTRICT SCHOOL BOARD OF ST. JOHNS COUNTY

PROPOSED MILLAGE LEVY	
OPERATING	
REQUIRED LOCAL EFFORT	3.235
DISCRETIONARY:	
BASIC DISCRETIONARY	0.748
CAPITAL OUTLAY	1.500
TOTAL	5.483

BUDGET SUMMARY FY 2022-2023

THE PROPOSED OPERATING BUDGET EXPENDITURES OF ST. JOHNS COUNTY SCHOOL DISTRICT ARE 3.0% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	260,000.00	1,237,699.00	745,347.00	0.00	0.00	2,243,046.00
Federal Through State Sources	0.00	20,084,523.00	0.00	0.00	0.00	20,084,523.00
State Sources	238,619,874.00	50,000.00	0.00	1,342,848.00	0.00	240,012,722.00
Local Sources	179,950,643.00	12,850,000.00	5,580,250.00	96,132,865.00	72,718,209.00	367,231,967.00
Total Revenues	418,830,517.00	34,222,222.00	6,325,597.00	97,475,713.00	72,718,209.00	629,572,258.00
Transfers In	11,878,982.00	0.00	22,231,376.00	3,286,787.00	0.00	37,397,145.00
Fund Balances/Net Position	43,603,163.00	11,880,293.00	13,833,885.00	276,959,056.00	67,849,779.00	414,126,176.00
TOTAL REVENUES & BALANCES	474,312,662.00	46,102,515.00	42,390,858.00	377,721,556.00	140,567,988.00	1,081,095,579.00
APPROPRIATIONS/EXPENDITURES:						
Instruction	289,302,703.00	5,275,843.00	0.00	0.00	0.00	294,578,546.00
Pupil Personnel Services	31,847,009.00	3,772,227.00	0.00	0.00	0.00	35,619,236.00
Instructional Media Services	5,877,121.00	0.00	0.00	0.00	0.00	5,877,121.00
Instruction & Curriculum Development Serv	6,660,049.00	3,299,529.00	0.00	0.00	0.00	9,959,578.00
Instructional Staff Training	1,278,830.00	1,345,612.00	0.00	0.00	0.00	2,624,442.00
Instruction Related Technology	11,346,891.00	0.00	0.00	0.00	0.00	11,346,891.00
Board of Education	1,145,272.00	0.00	0.00	0.00	0.00	1,145,272.00
General Administration	660,338.00	666,537.00	0.00	0.00	0.00	1,326,875.00
School Administration	25,611,192.00	0.00	0.00	0.00	0.00	25,611,192.00
Facilities Acquisition & Construction	7,856,717.00	0.00	0.00	337,330,262.00	0.00	345,186,979.00
Fiscal Services	2,606,658.00	0.00	0.00	0.00	0.00	2,606,658.00
Food Service	0.00	19,488,650.00	0.00	0.00	0.00	19,488,650.00
Central Services	4,105,864.00	66,747.00	0.00	0.00	65,007,114.00	69,179,725.00
Pupil Transportation	25,038,126.00	163,568.00	0.00	0.00	0.00	25,201,694.00
Operation of Plant	33,701,253.00	1,200.00	0.00	0.00	0.00	33,702,453.00
Maintenance of Plant	10,436,520.00	23,310.00	0.00	0.00	0.00	10,459,830.00
Administrative Technology Services	1,080,897.00	0.00	0.00	0.00	0.00	1,080,897.00
Community Services	468,113.00	119,000.00	0.00	0.00	0.00	587,113.00
Debt Services	0.00	0.00	27,615,796.00	3,286,793.00	0.00	30,902,589.00
TOTAL APPROPRIATIONS/EXPENDITURES:	459,023,553.00	34,222,223.00	27,615,796.00	340,617,055.00	65,007,114.00	926,485,741.00
Transfers Out	0.00	500,000.00	0.00	36,897,145.00	0.00	37,397,145.00
Fund Balances/Net Position	15,289,109.00	11,380,292.00	14,775,062.00	207,356.00	75,560,874.00	117,212,693.00
TOTAL TRANSFERS, AND FUND BALANCES/NET POSITION	474,312,662.00	46,102,515.00	42,390,858.00	377,721,556.00	140,567,988.00	1,081,095,579.00

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THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED 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 **3.983 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 **\$65,749,979** to be used for the following projects:

CONSTRUCTION AND REMODELING

School Expansions ADA Compliance – All Schools Purchase of School Sites

MAINTENANCE, RENOVATION AND REPAIR

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

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

New Schools

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

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

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
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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

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

All concerned citizens are invited to a public hearing to be held on **July 26, 2022, at 5:30 P.M.** at the **St. Johns County School District Administration Building, 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.....\$215,497,115
- B. Less tax reductions due to Value Adjustment Board and other assessment changes.....-\$405,509
- C. Actual property tax levy.....\$215,902,623

This year's proposed tax levy.....\$250,352,177

A portion of the levy is required under state law in order for the school board to receive **\$233,986,299** in state education grants.

The required portion has **increased** by **7.51** 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 26, 2022, 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.



Reset Form

Print Form

CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2022	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	\$	44,261,213,799	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,357,070,893	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	41,422,956	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	45,659,707,648	(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.)	\$	1,658,157,803	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	44,001,549,845	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	37,147,732,755	(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	6/28/2022 4:06 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>	3.5640	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>	\$	132,394,520	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	83,508,103	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	215,902,623	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.0089	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	1.8978	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.2350	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.5000	0.7480	0.0000	
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		2.2480	per \$1,000	(17)

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 147,709,154	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 102,643,023	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 250,352,177	(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>	7.51 %	(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>	11.75 %	(22)

Final public budget hearing	Date : 9/13/2022	Time : 5:30 PM	Place : St. Johns County School Board, 3rd Floor Auditorium, 40 Orange Street, St. Augustine, FL 32084
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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 : JAMES FORSON, SUPERINTENDENT		Contact Name And Contact Title : GRETCHEN SAUNDERS, CHIEF FINANCIAL OFFICER		
	Mailing Address : 40 ORANGE ST		Physical Address : 40 ORANGE ST		
	City, State, Zip : ST AUGUSTINE, FL 32084		Phone Number : 9045477651	Fax Number : 9045477655	

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