



Popular Annual
Financial Report



| 2025

ACCOUNTABILITY IN ACTION

A Year of Progress & Investment



Prepared by
Jason D. English Esq.
Santa Rosa County Clerk of Circuit Court &
Comptroller

A MESSAGE FROM Clerk English



Dear Citizens of Santa Rosa County,

I am writing to share an update from the Office of the Clerk of Court and Comptroller and to reaffirm our commitment to serving the residents of Santa Rosa County.

Our mission is to serve the public, the courts, and local government with the highest standards of accountability, integrity, and professionalism. We accomplish this by putting customer service first and by maintaining open and accurate records for our county.

We are publishing this first Popular Annual Financial Report (PAFR) to inform citizens of where the county stands fiscally as well as provide pertinent information to the people of Santa Rosa County.

This is one initiative we have taken in our efforts to promote efficiency and transparency. Over the past year, our office has made significant progress in strengthening public services and operations. Some of the accomplishments we have achieved include:

- Returned \$919,016.75 to the Board of County Commissioners through responsible fiscal management. This reflects my office's commitment to responsible stewardship of taxpayer funds.
- Modernized our aging financial system to improve efficiency, accuracy, and long-term reliability.
- Preserved the county's historical records by digitizing aging and deteriorating documents, ensuring long-term access and protection.
- Streamlined operations by merging several departments, creating a more efficient and responsive office.
- We have hosted Passport events and driver license reinstatement events on Saturdays to better serve our citizens. This allowed people to obtain a passport or get their license after regular hours when they otherwise could not.
- I have completed the 240 hour certification to become your Certified Florida Court Clerk (C.F.C.C.).

These efforts reflect our ongoing commitment to improving efficiency, increasing transparency, and delivering high-quality service to the residents of Santa Rosa County. Together, these accomplishments mean a more efficient government office and a better experience for our taxpayers.

We also remain dedicated to providing accessible services to all members of our community. Whether you are accessing court records, managing official documents, or seeking financial transparency in county operations, our team is here to assist you.

I encourage you to stay engaged and informed. If you have questions, concerns, or suggestions, please do not hesitate to reach out to our office at 850-981-5583 or visit our website at www.santarosaclerks.com.

It is an honor to serve as your elected Clerk and Comptroller, and I remain committed to working on your behalf.

Best Regards,

Jason D. English, Esq.
Clerk of Court & Comptroller
Santa Rosa County, FL



What is a Popular Annual Financial Review?

Government finance is often a landscape of complex spreadsheets and legal mandates. The Popular Annual Financial Report (PAFR) is designed to act as a bridge—taking the dense, highly technical data from our Annual Comprehensive Financial Report (ACFR) and translating it into a clear, visual, and accessible summary for the residents of Santa Rosa County.

What this report is:

- A High-Level Snapshot: This is a "quick-start guide" to the County's financial health for the fiscal year ending September 30, 2025.
- Citizen-Centric: We focus on the numbers that impact your daily life—where your tax dollars go, how our local economy is growing, and what major infrastructure projects are in the works.
- A Commitment to Transparency: This report is a voluntary effort by the Clerk of Court & Comptroller to ensure that every citizen, regardless of their financial background, can understand how their government is managed.

What this report is not:

- A Full Audit: While the data in this report is pulled directly from our audited financial statements, the PAFR is not the full legal audit. It does not include the exhaustive GAAP (Generally Accepted Accounting Principles) disclosures required by law.
- A Substitute for the ACFR: If you are looking for line-by-line departmental budgets, detailed pension liabilities, or full legal disclosures, you should refer to the Annual Comprehensive Financial Report. This is a supplement, not a replacement.
- The Future Budget: This report looks backward at what was actually spent and earned in 2025. It is a record of performance, not a proposal for next year's tax rates or spending.

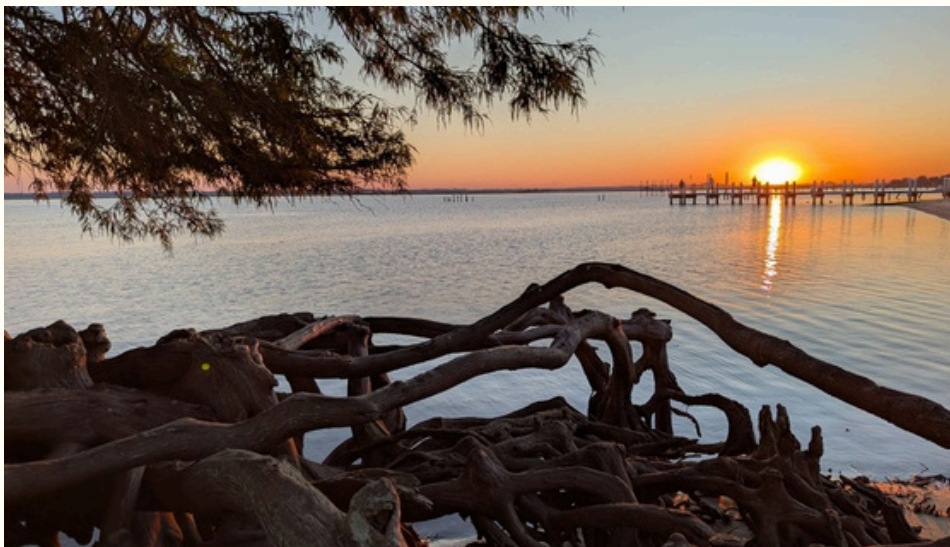


Photo by:Theresa Byrne

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ROLES OF THE CLERK'S OFFICE

The Cornerstone of County Governance: Records, Revenue, and Responsibility.

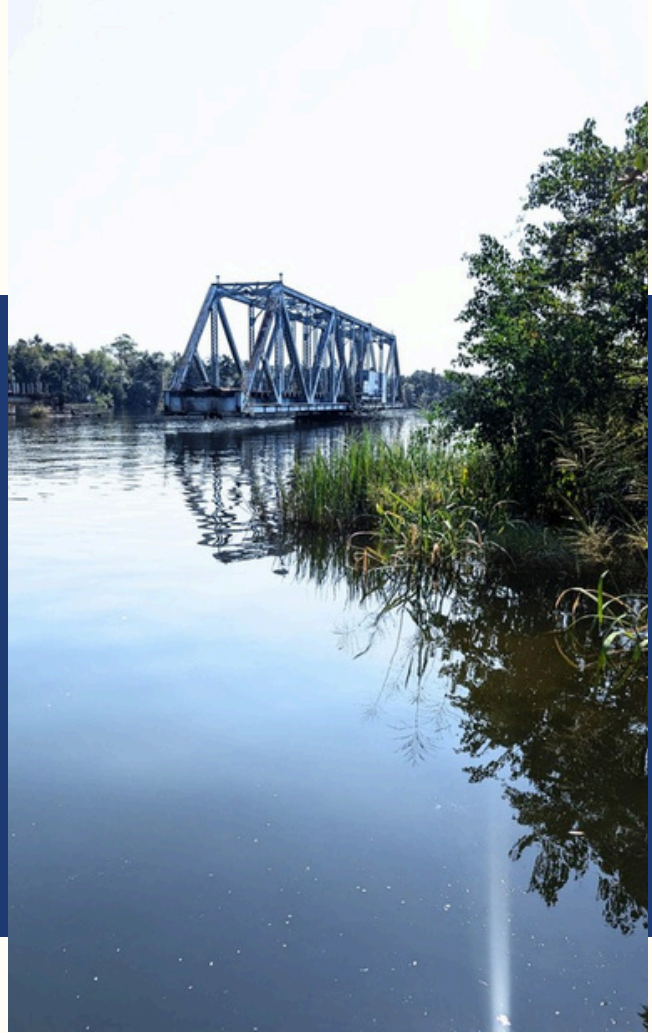


Photo by: Theresa Byrne

Our Mission

The mission of the Office of Clerk of Court and Comptroller is to serve the public, the courts, and local government with the highest standards of accountability, integrity, and professionalism possible. We will accomplish this by putting customer service first and by maintaining open and accurate records for our county.

Clerk of the Circuit Court



Court Records Custodian

Maintains all court records, including criminal, civil, family, and probate cases.



Case Management

Processes legal documents, issues summonses and subpoenas, and manages the jury selection process.



Evidence Handling

Receives and secures all evidence entered during court proceedings.

AS CLERK & COMPTROLLER

The office of the Clerk and Comptroller performs a wide range of record keeping, information management, and financial administration services for Florida's Judicial system and county government.

Clerk to the Board of County Commissioners



Meeting Support

Attends all Board meetings to record minutes and maintain a permanent record of all ordinances, resolutions, and official actions.



Public Access

Ensures the public has access to the official records and legislative history of the county.

County Recorder



Official Records

Maintains the county's public records, including deeds, mortgages, liens, and marriage licenses.



Document Verification

Ensures all recorded documents meet statutory requirements for public notice.



Photo by: Tammy Brown

County Comptroller and Chief Financial Officer



Treasury Management

Manages the investment of county funds to maximize interest while ensuring the safety of public tax dollars.



Financial Auditing

Acts as the "gatekeeper" by auditing all county expenditures before payment is made to ensure compliance with the law and the budget.



Revenue Collection

Oversees the collection of various fees and taxes, including the Tourist Development Tax, which supports local tourism and infrastructure.

OUR LOCAL GOVERNMENT

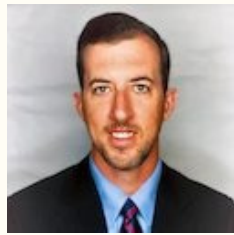
CONSTITUTIONAL OFFICERS

In accordance with the Florida Constitution, Santa Rosa County operates under a system of independent Constitutional Officers. These five officials are elected directly by you—the citizens—rather than being appointed by a central authority. This structure creates a vital system of checks and balances, ensuring that your tax dollars are managed with multiple layers of oversight and accountability. While each officer works in cooperation with the Board of County Commissioners, they operate their own budgets and offices independently to ensure that specialized services like law enforcement, tax collection, and court records remain impartial and focused on the public interest.



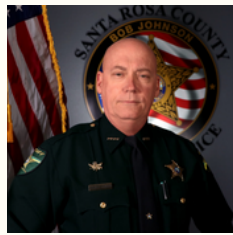
Jason D. English, ESQ.

CLERK OF COURT & COMPTROLLER



Greg S. Brown II, CFA

PROPERTY APPRAISER



Bob Johnson

SHERIFF



Tappie Villane

SUPERVISOR OF ELECTIONS



Stan Colie Nichols

TAX COLLECTOR



BOARD OF COUNTY COMMISSIONERS



Bobby Burkett

DISTRICT 1



Kerry Smith

DISTRICT 2



Rhett Rowell

DISTRICT 3



Ray Eddington

DISTRICT 4



Colton Wright

DISTRICT 5

The Board of County Commissioners serves as the vital architect of our community's future, balancing a commitment to fiscal responsibility with a dedication to sustainable growth. Through their leadership, they ensure that the essential services—from infrastructure and public safety to economic development—remain robust and responsive to the needs of every resident. By prioritizing transparency and open dialogue, the Board fosters a collaborative environment where local voices are heard and valued. Their collective vision not only addresses the challenges of today but also paves the way for a thriving, vibrant county that generations to come will be proud to call home.

ADMINISTRATION



BRAD BAKER
COUNTY ADMINISTRATOR

A county administrator is the chief administrative officer (CAO) appointed by the Board of County Commissioners to oversee the day-to-day operations of county government. They implement board policies, prepare annual budgets, manage county departments, and ensure the effective delivery of services to residents. Similar to a CEO or city manager, they handle professional administration rather than political decision-making.

THE ROLES OF LOCAL CONSTITUTIONAL GOVERNMENT

Clerk of the Circuit Court & Comptroller

The County's "Checks and Balances." The Clerk serves as the Chief Financial Officer, Auditor, and Clerk to the Board. This office also protects all public and court records, from marriage licenses to property deeds, and facilitates jury service.



Property Appraiser



The Fair Market Expert. This office identifies and determines the value of every property in the county. They also manage exemptions—like the Homestead Exemption—which can help lower the taxable value of your home.

Sheriff

The Chief Law Enforcement Officer. The Sheriff is responsible for maintaining public safety, investigating crimes, and operating the County Detention Facility. His deputies provide 24/7 protection and security for our neighborhoods and courthouses.



Supervisor of Elections



The Guardian of Democracy. This office ensures fair and secure elections by managing voter registration, maintaining accurate voter rolls, and overseeing all federal, state, and local polling locations.

Tax Collector

The Primary Revenue Source. The Tax Collector collects property taxes and distributes them to the School Board and County Commission. This office also serves as your local DMV for driver's licenses, tags, and hunting/fishing permits.





Photo by: Theresa Byrne

SANTA ROSA COUNTY

ECONOMIC IMPACT

Economic and Employment Data From SRC FY25 Annual Report

Throughout 2025, the Santa Rosa Economic Development Office remained steadfast in its mission to broaden local opportunities, bolster core industries, and lay the groundwork for enduring prosperity.

Investing In Our Community



Business Services & Entrepreneurship

The Economic Development Office completed the latest edition of the Small Business Resource Guide. This guide is a valuable tool that helps entrepreneurs navigate available programs, incentives, and services.



Infrastructure, Grants, & Strategic Investment

In 2025, Santa Rosa County successfully secured a diverse array of funding awards, each serving as a vital catalyst for local prosperity. These resources are being strategically deployed to accelerate job creation, strengthen industrial development, and ensure our premier sites are fully prepared for high-impact growth.



Key Developments

- 2025 marked the official start of construction on the taxiway and apron connection linking NAW Whiting Field to Whiting Aviation Park.
- Leonardo Helicopters MRO Center celebrated their grand opening & ribbon cutting. This milestone strengthens the county's position as a regional aviation hub.
- Mondelez officially opened operations, reinforcing the county's growing food and manufacturing sector.
- Work is underway to reopen the Anderson-Columbia rail spur at the Santa Rosa Industrial Park.

"Santa Rosa County is not just growing; we are maturing. By focusing on innovative infrastructure and economic vitality, we are ensuring that our community remains a top destination for families and businesses alike."

-County Strategic Vision



GROWTH & EMPLOYMENT

FY 2025

Civilian Labor Force

91,750

Number Employed

87,537

Unemployment Rate

4.4%

County Median Household Income	\$88,539
Florida Median Household Income	\$77,735
County Income Below \$15,000/Year	6%
County Income Over \$100,000/year	45%
County Population Below Poverty Level	11.6%
Florida Population Below Poverty Level	12%



Photo by: Theresa Byrne

A thriving community starts with a strong job market. By fostering a climate for business growth and infrastructure development, Santa Rosa County is not just creating jobs, but building sustainable careers for our neighbors and future generations.

Top 10 Major Private Employers

- | | |
|-----------------------|------------------------------|
| 1 Baptist Health Care | 6 GEO Private Prison |
| 2 Walmart | 7 Amazon |
| 3 Santa Rosa Medical | 8 Goldring Gulf Distribution |
| 4 Publix | 9 UPS |
| 5 Gulf Cable | 10 Eastman Chemical |

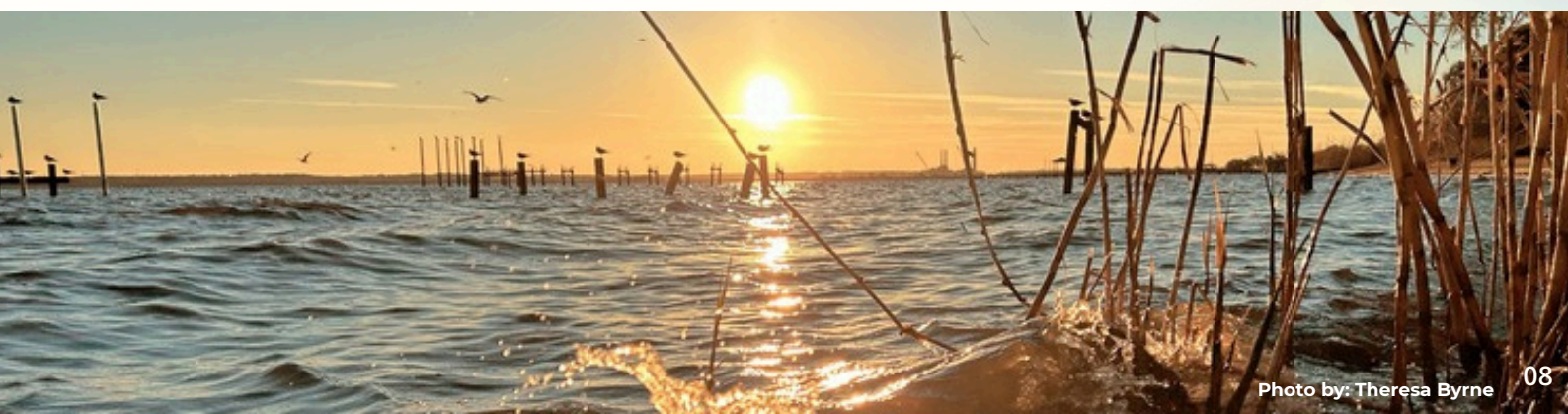


Photo by: Theresa Byrne

Award-Winning Financial Excellence

Excellence in Financial Reporting
FCCC Best Practices Excellence Program

Photo by: Jerry Patterson

Setting the Gold Standard

We are proud to announce that our office has once again been awarded the **Certificate of Achievement for Excellence** in Financial Reporting. This prestigious honor is the highest form of recognition in the area of governmental accounting and financial reporting, representing a significant accomplishment by a government and its management.



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Santa Rosa County
Florida**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2024

Christopher P. Morill
Executive Director/CEO



Clerk English awarded Recognition of Excellence certificates in all best practice areas evaluated for 2024-2025.

The Florida Court Clerks and Comptrollers' (FCCC) **Best Practices Excellence Program** recognizes Clerk offices that adhering to high standards in key areas. The best practice areas of focus rotate annually to address key operational needs. The areas evaluated by FCCC for this award in 2024-2025 were: Capital Asset Management, Compliance Services (Collections), Eviction, Evidence Storage and Destruction, Exploitation of Vulnerable Adult Injunction, GAAP Financial Reporting, Grants Administration, Marriage License, Post-Issuance Policies and Procedures, and Wireless Communications Device Citation.

What These Awards Mean for You

These aren't just a plaque on the wall—it is a promise to our residents. To receive this award, our financial reports must be judged by an impartial panel to meet the high standards of the program, which includes:

Transparency: Demonstrating a constructive "spirit of full disclosure" to clearly communicate our financial story.

Accountability: Ensuring that every dollar is tracked and reported with meticulous accuracy.

Professionalism: Maintaining the highest technical standards in governmental accounting.

A SNAP SHOT OF FY 2025

THE REVENUE REPRESENTS THE TOTAL INFLOW OF RESOURCES FROM TAXES, GRANTS, AND FEES. THE EXPENSES REFLECT THE COST OF PROVIDING SERVICES TO YOU, OUR RESIDENTS. A POSITIVE CHANGE IN NET POSITION INDICATES THAT THE COUNTY IS SUCCESSFULLY BUILDING ITS "SAVINGS" OR CAPITAL FOR FUTURE COMMUNITY PROJECTS.



Total Revenue
\$293,574,000



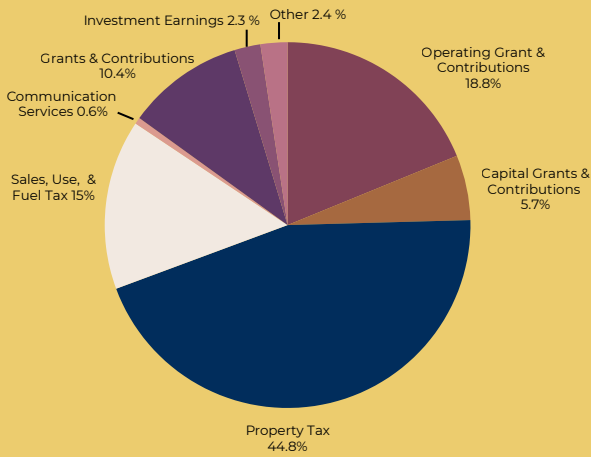
Net Position End of Year
\$400,782,000



Operating Expenses
\$262,353,000

GOVERNMENTAL ACTIVITIES

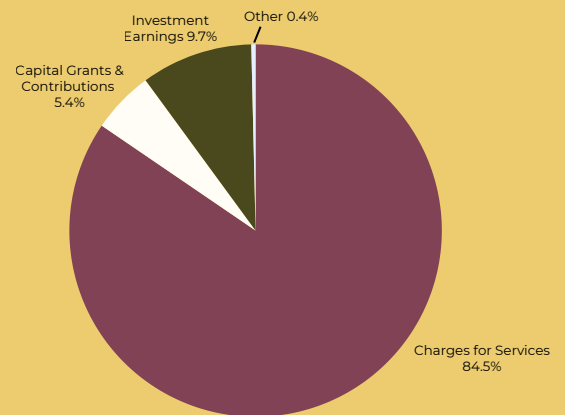
TOTAL \$266,034,000



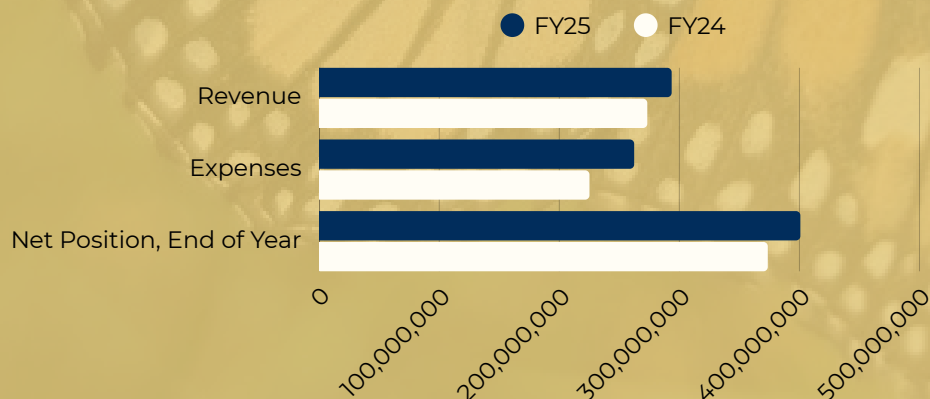
REVENUE

BUSINESS-TYPE ACTIVITIES

TOTAL \$27,540,000



REVENUE



REVENUES

All dollar amounts are reported in thousands. To arrive at the full value, multiply the reported figure by 1,000.

Governmental Activities

Source	FY25
Charge for Services	\$41,007
Contributions	\$42,348
Capital Grants & Contributions	\$12,929
Property Tax	\$100,763
Sales, Use, and Fuel Tax	\$33,822
Communication Services	\$1,308
Grants and Contributions	\$23,325
Investment Earnings	\$5,174
Other	\$5,358
Total Revenue	\$266,034

Business-Type Activities

Source	FY25
Charge for Services	\$23,278
Capital Grants & Contributions	\$1,492
Investment Earnings	\$2,668
Other	\$102
Total Revenue	\$27,540

To make our finances easier to manage, we divide everything the County does into two main "buckets": Governmental Activities and Business-Type Activities.

Photo by: Jena Jones

What is the difference?

Governmental Activities: The Public Good

Most of what you think of as local government lives in this bucket. These are services provided for the benefit of the entire community, and they are usually not intended to make a profit.

- How they are funded (Revenue): Primarily through taxes (property, sales, and gas taxes) and intergovernmental grants.
- What they pay for (Expenses): Services that everyone relies on, such as public safety (Sheriff/EMS), road repairs, parks, and libraries.

Business-Type Activities: Self-Supporting Services

These activities act more like a private business. The County provides a specific service to a specific group of people, and those people pay a fee based on how much they use.

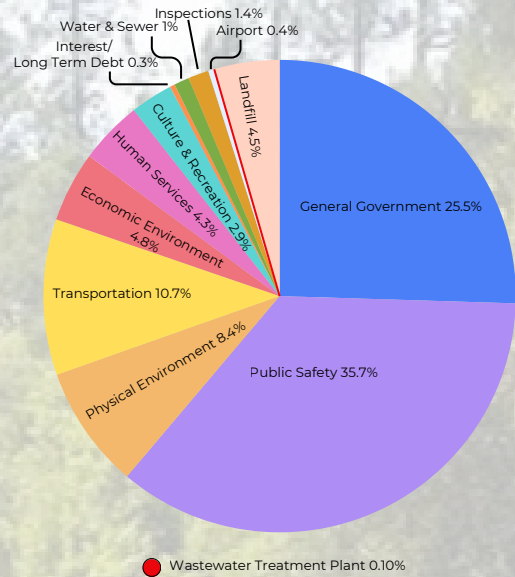
- How they are funded (Revenue): Primarily through user fees and charges.
- What they pay for (Expenses): The cost of operating that specific service. Common examples include water and sewer utilities, solid waste (trash collection), or county-run golf courses.
- The Bottom Line: These departments aim to be self-sufficient. Ideally, the fees collected from customers cover all the costs of running the service without needing tax dollars.

EXPENSES

All dollar amounts are reported in thousands. To arrive at the full value, multiply the reported figure by 1,000.

Governmental Activities

Source	FY25
General Government	\$66,876
Public Safety	\$93,635
Physical Environment	\$22,091
Transportation	\$27,992
Economic Environment	\$12,658
Human Services	\$11,344
Culture & Recreation	\$7,628
Interest on Long Term Debt	\$885
Total Expenses	\$243,109



Business-Type Activities

Source	FY25
Water & Sewer	\$2,683
Wastewater Treatment Plant	\$86
Inspections	\$3,656
Airport	\$962
Landfill	\$11,857
Total Expenses	\$19,244

Public Safety

Our largest investment, ensuring rapid emergency response, law enforcement, and community protection.

Transportation

Building and maintaining the roads, bridges, and pathways that keep our county moving.

Human Services

Supporting the well-being of our residents through community health programs and social services.

Culture & Recreation

Investing in the parks, libraries, and community spaces that make our county a great place to live.

General Government

The administrative costs of operating the county, including elections, financial management, and public records.

The County's expenses represent the cost of providing essential services and maintaining the public assets we all share. In Fiscal Year 2025, total expenses for Santa Rosa County were \$262,353*.

* Amounts are reported in thousands. Multiply figures by 1,000 to arrive at full value.

Long-Term Liabilities

The County uses long-term debt to fund large-scale projects—like new bridges, public safety buildings, or utility expansions—that would be too expensive to pay for all at once with a single year’s budget.

By spreading these costs over many years, we ensure that both current and future residents who benefit from these projects help share the cost.

GOVERNMENTAL ACTIVITIES

Source	Balance 10/1/2024	Additions	Deductions	Balance 09/30/2025
Compensated Absences	\$11,247,855	\$12,891,920	\$9,615,365	\$14,524,410
Claims Payable	\$3,747,763	\$1,002,210	\$1,303,407	\$3,446,566
Revenue Bonds	\$36,162,200	-	\$3,042,800	\$33,119,400
General Obligation Notes	\$589,927	\$1,893,377	\$1,189,927	\$1,293,377
Revenue Notes	\$1,390,837	-	\$307,143	\$1,083,694
Special Assessment Notes	\$3,089,558	-	\$484,559	\$2,604,999
Leases	\$2,195,641	\$123,133	\$425,380	\$1,893,394
SBITA*	\$4,463,021	\$2,052,147	\$1,369,078	\$5,146,090
Total Expenses	\$62,886,802	\$17,962,787	\$17,737,659	\$63,111,930

*Subscription-Based Information Technology Arrangements

BUSINESS-TYPE ACTIVITIES

Source	Balance 10/1/2024	Additions	Deductions	Balance 09/30/2025
Compensated Absences	\$795,163	\$1,176,790	\$953,206	\$1,018,747
Landfill Closure Cost	\$16,835,543	\$1,255,624	-	\$18,091,167
Revenue Notes	-	\$30,250,000	-	\$30,250,000
Leases	\$2,662,692	\$192,651	1,107,726	\$1,747,617
Total Expenses	\$20,293,398	\$32,875,065	\$2,060,932	\$51,107,531

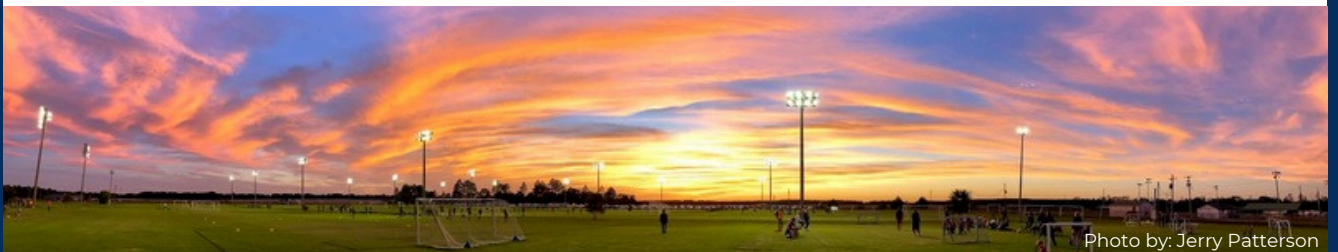


Photo by: Jerry Patterson

Did You Know?

Understanding Our Bonds: How We Fund Big Projects

General Obligation (G.O.) Bonds: A Community Commitment

General Obligation bonds are used for projects that benefit the community as a whole. Because everyone benefits, the debt is backed by the "full faith and credit" of the County.

- How they are paid: Primarily through property taxes.
- What they fund: Public safety buildings, parks, libraries, and general road improvements.
- The Bottom Line: These are community-wide investments for the common good.

Revenue Bonds: Self-Supporting Investments

Revenue bonds are used for specific facilities that generate their own income. These bonds are "self-supporting," meaning they do not rely on your general tax dollars.

- How they are paid: Exclusively through user fees (such as water bills, sewer charges, or landfill fees) generated by the project itself.
- What they fund: Utility expansions, water treatment plants, and solid waste facilities.
- The Bottom Line: Only the people who use the service pay for the debt. If you don't use the service, your taxes don't go toward the bond.

Understanding Landfill Closure Costs

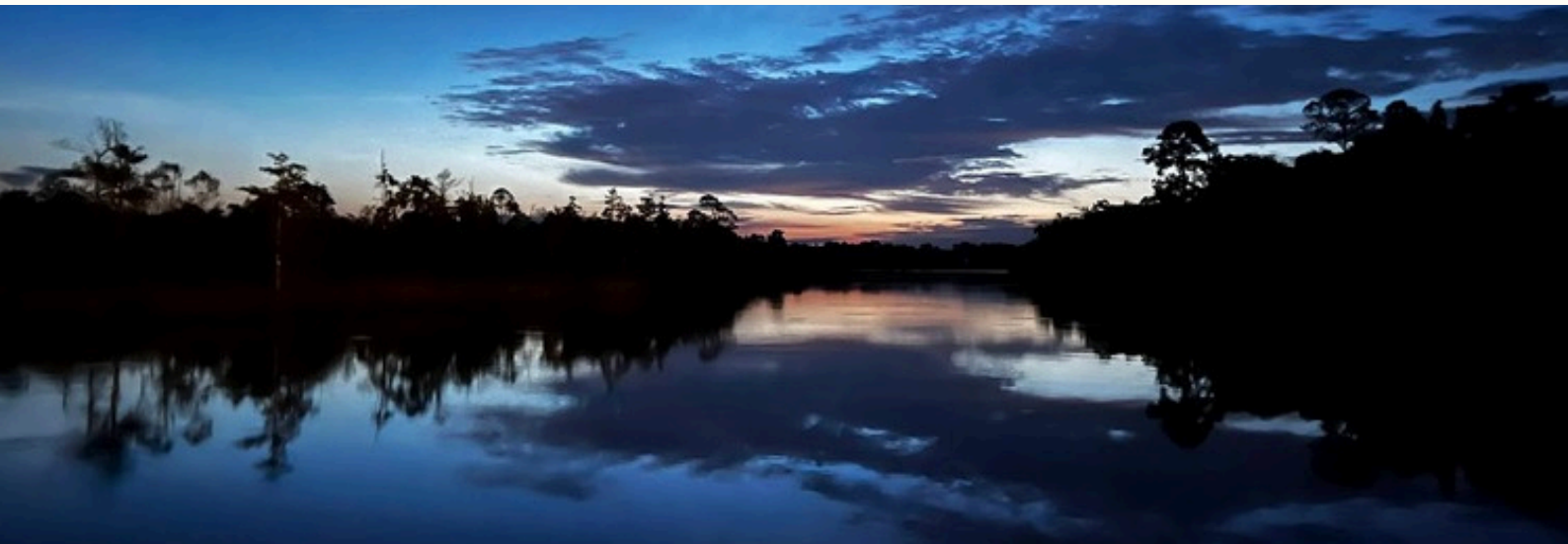
What is Landfill Closure & Post-Closure Care?

Operating a landfill isn't just about collecting trash today; it's about protecting the environment for decades to come. When a landfill reaches its capacity and stops accepting waste, the County cannot simply walk away. State and federal laws require us to perform specific "closure" and "post-closure" activities.

Why is this a "Long-Term Liability"?

Because these costs are so large and happen far in the future, we don't wait until the landfill closes to figure out how to pay for it.

- Paying as we go: We estimate the total future cost and recognize a portion of it as an expense every year based on how much "space" was used up that year.
- The Goal: By the time the landfill is full, we will have already recognized the full cost of closing it, ensuring we don't leave a massive financial burden for future generations of taxpayers.



CASH & INVESTMENTS

TOTAL CASH & INVESTMENTS

\$200,056,288

Investments	Carrying Amount
Trust Fund	\$14,542,957
Bank Account	\$20,000,000
Total Investments	\$34,542,957
Cash	Carrying Amount
Cash In Bank	\$63,234,118
Day to Day Trust	\$102,274,538
Petty Cash	\$4,675
Total Cash	\$165,513,331

Did you know that the interest we earn on our investments acts as an additional source of revenue for the County? By carefully investing our idle cash, we earned \$7.8 million in interest last year. This is money that can be used to fund public services without asking for additional tax dollars from our residents.





Our Community, Our Commitment; Service Beyond the Office

At the Clerk’s Office, our dedication to public service doesn’t end when the workday is over. We believe that a strong community is built on more than just efficient records and financial transparency—it’s built on the hands-on efforts of neighbors helping neighbors. This year, our team came together with a shared mission to support, celebrate, and uplift the place we call home.

Recap

In our community, children and seniors can be particularly vulnerable. We believe every child and senior deserves to feel supported. Through our targeted donation drives, we were able to provide:

- **Back-to-School Readiness:** Collecting essential school supplies to ensure local students started their year with the tools for success.
- **Holiday Magic:** Partnering with Kids House to donate toys, ensuring that the joy of the season reached every child in our community.
- **Support for Seniors:** Organizing an elderly supply drive to provide comfort and necessities to our cherished senior citizens.

The Clerk’s team is proud to stand behind organizations that provide critical lifelines.

- **Food Drives:** Our staff mobilized to collect non-perishable goods, helping to stock local pantries and combat food insecurity.
- **Survivor Led Solutions:** We were honored to provide a donation to Survivor Led Solutions, supporting their vital work in empowering individuals and creating paths toward healing and independence.



Community is also about connection and celebration. Our staff loved every minute of engaging with residents. These moments allow us to step away from the desk and connect with the families we serve.



COMMITMENT TO SERVICE

The Clerk of Court and Comptroller's office remains dedicated to meeting our citizens where they are. In 2025-2026, we hosted specialized weekend and evening events—including Passport Days and Project Green Light—specifically designed for residents whose work or personal schedules prevent them from visiting our offices during standard business hours. By opening our doors outside of the traditional 8-to-5 window, we ensured that essential government services remain accessible to every member of our community.



Project Green Light

This initiative offered a focused opportunity for citizens to resolve overdue court obligations and reinstate their driving privileges in a streamlined, supportive environment.

Passport Days

These special Saturday events allowed families and busy professionals to apply for travel documents without taking time off work or school. Our dedicated Passport Day events successfully served 152 citizens, contributing to a yearly total of 3,706 passport applications processed throughout 2025..

These events represent our ongoing mission to provide efficient, transparent, and—most importantly—accessible public service to all citizens of Santa Rosa County.



Photo by: Jerry Patterson

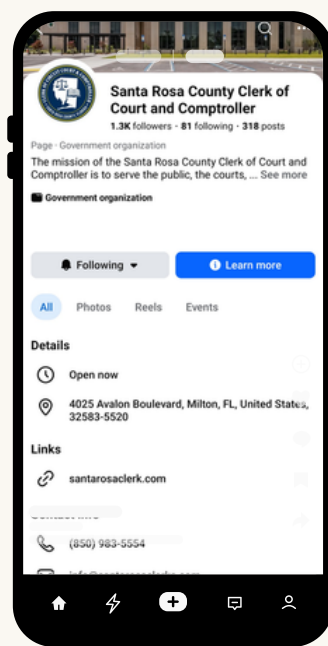
Free Property Fraud Alerts

Property fraud is one of the fastest-growing white-collar crimes in the country. It occurs when someone illegally records a fraudulent deed or mortgage against your property to gain financial control.

Scan To Sign Up!



Connect With Us



Contact



850-981-5583



www.santarosaclerk.com



Jason D. English, Esq.
Clerk of Circuit Court & Comptroller
Santa Rosa County, FL