

# FY 2022 Administrator's Budget Workshop User Guide



Provided for the purpose of directing the reader to particular service areas within the Workshop budget workbook.

## Service Area:

### Public Safety

## FY 2022 Administrator's Budget Workbook Page Reference:

General Fund Animal Control (Page 3-75), Communications (Page 3-78), Emergency Medical Services (Page 3-93), Interoperable Radio (page 3-96), & Medical Examiner (Page 3-99). Fire District Fund (Pages 4-38 thru 4-41). Fire/EMS Impact Fee Summary (Page 4-67). Public Safety Capital Improvement Projects (Page 2-41).

## FY 2022 Workshop Budget Highlights:

- (Page 2-11): Emergency Medical Services (EMS) requesting 7 positions of which 5 are eligible for 100% reimbursement (3 years) through SAFER (September 2021 notification).
- (Page 2-11): Fire Services requesting 21 positions of which 16 are eligible for 100% reimbursement (3 years) through SAFER (September 2021 notification).
- (Page 2-12): Request for 4 full-time Lifeguard positions within Beach Services Operations.
- (Page 2-15): Animal Control request for 2 replacement vehicles.
- (Page 2-15): Fire Rescue request for 7 replacement and 4 new vehicles.
- (Page 2-13): Fire Services requesting 4 new and 5 replacement vehicles, of which 4 replacement vehicles are part of their ongoing marine rescue roll-down program.
- (Pages 2-31 & 2-33): Public Safety capital equipment requests.
- (Page 3-4): General Fund Revenue Budget includes accounts 34261, 34262, 34263, reflecting ambulance fees collected.
- (Page 3-95): EMS Department budget reflects:
  - Account 51200-52400: Reflects 7 new FTEs.
  - Account 53120: Reflects increases to recurring contracts including account collections (+\$20K), Stryker Service cot chairs (\$8K).
  - Account 56400: reflects capital outlay requests (Page 2-31).
  - Account 56415: 2 replacement ALS transport units as reflected in Ambulance Replacement Schedule CIP (page 2-41).

## **FY 2022 Workshop Budget Highlights continued:**

- (Page 4-37): Fire District Fund Revenue Budget reflects:
  - Account 31101 reflects property taxes.
  - Account 33120 reflects ongoing SAFER grant opportunities.
- (Page 4-40): Fire Rescue Department budget reflects:
  - Account 51200-52400: The firefighter/non-firefighter salaries & benefits including 21 additional positions.
  - Account 53120: includes recurring contracts including FCTC training facility and traffic preemption system originally budgeted in FY 21.
  - Account 53122: Property Appraiser services tied to property taxes collected.
  - Account 53123: Tax Collector services tied to property taxes collected.
  - Account 53401: Indirect Admin Cost to General Fund for services provided.
  - Account 54601: Includes recurring fire rescue equipment and hardware maintenance contracts. Hose replacement program re-appropriated to operating supplies for FY 22.
  - Account 55102/55103/56403: includes computer requests (Page 2-21 & 2-22).
  - Account 55214: uniforms increase contingent upon approval of additional staffing.
  - Account 56301:
    - CIP for Fire Rescue Administration fencing for \$250,000 (Page 2-41)
    - CIP for Public Safety Dock for \$72,450 (Page 2-41)
    - HVAC to warehouse for \$98,560. (Page 2-33)
  - Account 56400:
    - Capital outlay requests (Pages 2-32 & 2-33)
    - River Response Vehicle for \$215,000 (Page 2-41).
  - Account 56415:
    - Fire Services replacement and new vehicles totaling \$492,060 (Page 2-15).
    - 1 replacement Heavy Rescue Pumper \$840,505 (Page 2-41).
    - 2 replacement Pumpers \$683,505 each (Page 2-41).
    - 1 Multi-Purpose Rescue Vehicle \$195,000 (Page 2-41).
- (Page 4-41): Fire Rescue Reserves:
  - Account 59100: Transfers for 50% Communications Department w/i Gen Fund.
  - Account 59920: reflects a Fire Rescue working capital reserve.
  - Account 59927: reflects Fire Rescue unrestricted reserves.
- (Page 4-67): Impact Summary for Fire/EMS projects including SW Fire Station (golf course) and reserves. Line item detail including impact fee revenue projections may be found on pages 4-75 thru 4-77.
- (Page 3-80): Communications Department budget reflects:
  - Account 51200 – 52400: Request includes market adjustments to salaries.
  - Account 53120: Initial annual CAD maintenance agreement.
  - Account 56400: request for table at Dispatch Center. (Page 2-31)

## **FY 2021 Workshop Budget Highlights continued:**

- (Page 3-77): Animal Control Department budget reflects normal recurring operating activities.
  - Account 56400/56415: reflects a request for 2 replacement animal transport vehicles (Page 2-15).
  
- (Page 3-98) Interoperable Radio Department budget reflects:
  - Department budget reflects normal recurring operating activities.
  - Account 53120: Reflects recurring Motorola support contracts.
  - Account 54603: Approx 85% increase to other maintenance?
  - Account 56102: Reflects demolition and removal of legacy tower equipment deferred in FY 2021.
  - Account 56400: CIP for Nocatee Radio System Enhancement for \$265,000.
  - Account 56403: Exacom software upgrade (Page 2-22).
  
- (Page 4-184) Communication Surcharge Department budget reflects:
  - Account 56400: Reflects capital outlay requests (Page 2-33).
  
- (Page 3-101) Medical Examiner Department budget reflects normal recurring operating activities.
  - Account 53126/53127: reflect annual operating reimbursement from Flagler and Putnam Counties per the Tri-County Medical Examiner Interlocal Agreement (Resolution 2011-275).
  - Account 56415: Request for replacement vehicle (Page 2-15).



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# FY 2022 Administrator's Budget Workshop User Guide



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## Service Area:

**Emergency Management / Disaster Recovery / Coastal Mgmt.**

## FY2022 Administrator's Budget Workbook Page Reference:

Emergency Management (Pages 3-81 thru 3-83). FEMA Disaster Recovery and Coastal Management (Pages 3-84 thru 3-85). COVID-19 Response Efforts (Page 3-86). CDBG-Disaster Recovery (Pages 3-87 thru 3-92). CDBG-DR projects reflected in the Capital Improvement Projects list (Page 2-38 thru 2-44). Coastal Mgmt Special Revenue and Capital Improvement Funds.

## FY 2022 Workshop Budget Highlights:

- (Page 3-83) Emergency Management Department budget reflects:
  - Department budget reflects normal recurring operating activities.
  - Account 55304/55305: Recurring Emergency Management Preparedness & Assistance (EMPA) and Emergency Management Performance Grants (EMPG).
  - Account 58200: Nocatee DRI Shelter CIP (Page 2-41).
- (Page 3-85) The FEMA Disaster Recovery Department budget reflects:
  - Accounts 51200-52400: reflect the transition of 3 FTEs associated with Coastal Management Division to oversee the tentative dune restoration projects. If the project is approved by the BCC, eligible Coastal Management efforts are reimbursable through the FEMA reimbursement process.
  - Account 53120: pre-storm and post-storm coastal surveys.
  - Account 53150: coastal engineering services.
  - Account 55304: initial appropriation toward BCC emergency declaration for hurricane response. FEMA reimbursable into 0001-33120 & 33420 (Page 3-3).
  - Account 56400: ATV and trailer contingent upon the tentative dune restoration project, to provide County oversight. Eventual roll-down to Beach Services for their ATV replacement cycle.
  - Account 58200: partnership with UNF, NOAA, and GTMNERR to obtain wave, surge and weather information.

## FY 2022 Workshop Budget Highlights continued:

- CDBG-DR Department budget reflects the management of HUD grant program as outlined below.
  - (Page 3-3) Account 33120: includes \$72,661,341 in CDBG-DR reimbursable grant revenue for FY 2022 aligned with estimated costs for FY 2022.
  - (Pages 3-89 thru 3-92) represent FY 2020 thru 2022 activities of this multi-year program.
  - (Pages 2-38 thru & 2-44) The St. Johns County Capital Improvement Projects reflects CDBG-DR projects including “Supportive Housing & Unified Service Center” under the Health & Human Services category & “Armstrong Road Drainage Improvements” under the Public Works category.

	Contract Budget	Previous Years	FY 21 Projected	FY 22 Requested Budget
Rehab & Reconstruction	\$28,900,000	\$2,368,943	\$1,624,240	\$24,906,817
<b>Total Department 0113</b>	<b>\$28,900,000</b>	<b>\$2,368,943</b>	<b>\$1,624,240</b>	<b>\$24,906,817</b>
Supportive Housing - San Marcos	\$16,000,000	\$284,075	\$2,000,000	\$13,715,925
Supportive Housing - Victoria Crossing	16,000,000	29,413	1,200,000	14,770,587
<b>Total Department 0114</b>	<b>\$32,000,000</b>	<b>\$313,488</b>	<b>\$3,200,000</b>	<b>\$28,486,512</b>
Avenue D Drainage	\$1,888,654	\$235,012	\$300,000	\$1,353,642
Oyster Creek Basin Drainage Improvements	1,181,752	153,262	94,240	934,250
Armstrong Road	1,378,012	281,378	110,387	986,247
Cypress Rd. and St. Augustine Blvd.	2,156,276	308,775	60,957	1,786,544
So. Orange Street Drainage Improvements	830,608	172,941	200,000	457,667
Big Soocy	4,819,138	142,406	590,938	4,085,794
Santa Rosa	3,408,944	149,197	596,986	2,662,761
Kings Rd.	5,723	4,027	-	1,696
S Holmes	4,518,148	156,454	638,394	3,723,299
Hasting Phase I Sewer	890,284	137,285	752,999	-
Hastings Phase II Sewer	2,139,645	431,946	1,707,699	-
Hastings Phase III Sewer	5,500,000	20,164	716,072	4,763,764
Lake Maria Sanchez Drainage	14,936	19,703	-	(4,767)
<b>Total Department 0115</b>	<b>\$28,732,120</b>	<b>\$2,212,552</b>	<b>\$5,768,671</b>	<b>\$20,750,897</b>
<b>Grand Total</b>	<b>\$89,632,120</b>	<b>\$4,894,984</b>	<b>\$10,592,911</b>	<b>\$74,144,226</b>

## **FY 2021 Workshop Budget Highlights continued:**

### **Coastal Storm Risk Management Project**

- Page (4-229 thru 4-231) Beach renourishment MSTU for the Coastal Highway Dune & Beach project.
- (Page 6-26 thru 6-28) Capital Improvement Fund for the Coastal Highway Dune & Beach project ongoing operations and funding accumulation toward subsequent renourishments.
- (Page 5-39 thru 5-41) Debt Service Fund for May 2020 BCC approved project. Fund entitled “2020 Special Obligation Revenue Note” and are payable from MSTU proceeds (of 4.0 mils) and Tourist Development Tax Category V (up to \$700,000 annually).

### **Tentative South Ponte Vedra Project**

- Page (4-229 thru 4-231) Beach renourishment MSTU for the tentative South Ponte Vedra Dune & Beach project. Current appropriations within MSTU derive from General Fund. The MSTU millage can be levied by BCC action and the subsequent Capital Improvement Fund and Debt Service Fund will be established upon BCC approval of a project.
- Tentative annual debt (estimated at \$400,000 annually) is appropriated in a contingency reserve within Tourist Development Tax Category V.

### **Tentative Ponte Vedra Coastal Storm Risk Management Project**

- (Page 6-29 thru 6-31) Capital Improvement Fund for the tentative Ponte Vedra Dune & Beach project including \$500,000 one-time TDT Category V transfer in FY 2020. The BCC approved \$3,000,000 toward this project in FY 2020 which resides in a separate Capital Improvement Fund (Page 6-24). The FY 2022 Recommended Budget will likely combined that funding into a single Fund.

### **St. Augustine Beach Beach Renourishment Project**

- (Page 6-2 thru 6-4) Capital Improvement Fund for the ongoing U.S. Army Corps of Engineers project and annual funding accumulation (from TDT Cat III) toward subsequent renourishments.



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## Service Area:

### Public Works & Land Management

## FY 2022 Administrator's Budget Workbook Page Reference:

Transportation Trust Fund (Pages 4-7 thru 4-35). Land Management (Page 4-32). Construction Services (Page 3-57). Impact Fee Summary and Road Impact Fees (Pages 4-67, 4-78 thru 4-89). Capital Improvement Projects (Pages 2-38 thru 2-44). SR 207 Corridor Capital Improvement Fund (Page Capital Improvement Funds (Pages 6-5). 2019 Projects Capital Improvement Fund (Page 6-18). 2021 Projects Capital Improvement Fund (Page 6-35)

## FY 2022 Workshop Budget Highlights:

- (Page 2-11): Public Works requesting 4.0 FTEs including 1 R&B Inspector, 2 Traffic Signal Technicians, and 1 GIS Coordinator. 1.0 FTE
- (Page 2-15): Public Works requesting 1 new and 1 replacement vehicle.
- (Page 2-31): Public Works capital equipment requests.
- (Pages 2-38 thru 2-44) include various Public Works managed CIP projects.
- Page (4-8): Transportation Trust Fund Revenue Budget reflects:
  - Account 31101 reflects the Ad Valorem taxes,
  - Accounts 31214, 31231, 33543, 33544, 33546, & 33548 reflect State/ local gas taxes.
- (Page 4-11): Summarizes Public Works CIP funded from the Transportation Trust Fund (not including impact fees).
- (Page 4-67 and 4-68): Summarizes Public Works CIP funded from Impact Fees. Line item detail for impact fee revenue projections may be found on pages 4-78 thru 4-89.
- (Page 4-17): Public Works Administration Department budget reflects:
  - Department budget reflects normal recurring operating activities.
  - Account 53122: Property Appraiser Services tied to property taxes collected.
  - Account 53123: Tax Collector Services tied to property taxes collected.
  - Account 53150: ARC/GIS and CityWorks support contracts.
  - Account 56403: includes replacement of Storage Array Network (SAN).

## **FY 2022 Workshop Budget Highlights continued:**

- (Page 4-20): Public Works Road & Bridge Department budget reflects:
  - Accounts 51200 thru 52400: reflect the request of 1 R&B Inspector.
  - Account 53120: Increase primarily reflect increases for mowing and roadside clean-up.
  - Account 53150: Cityworks optimization program.
  - Account 54600: Increase reflects non-recurring removal of unusable office space.
  - Account 56400: reflects capital outlay requests (Page 2-31).
  - Account 56415: reflects 1 replacement vehicle.
- (Page 4-23): Public Works Fleet Maintenance Department budget reflects:
  - Account 53120: Increase reflects increase in diagnostic applications cost.
- (Page 4-26): Public Works Traffic & Transportation Department budget reflects:
  - Accounts 51200 thru 52400: reflect the request of 2 Traffic Signal Tech.
  - Account 53150: Consulting services includes traffic engineering, traffic calming studies, and annual traffic counts.
  - Account 55201: Line item appears to be low at requested level.
  - Account 56415: reflects 1 new vehicle for new signal crew.
- (Page 4-29): Public Works Engineering Department budget reflects:
  - Department budget reflects normal recurring operating activities.
  - Account 53150: consulting for various initiatives including CIP, pavement management, and traffic congestion studies.
- (Page 4-34): Disaster Recovery Department established to track FEMA and Hazard Mitigation operations and projects. Reflects operations prior to project carryforwards.
- (Page 4-35): Public Works Reserves:
  - Account 59902: reflects restricted reserves through agreements.
  - Account 59920: reflects the reserve requirement of the Admin. Code.
  - Account 59927: unrestricted reserves increasing by \$2.2 million over FY 2021.
- (Page 6-7): SR 207 Corridor Improvement Fund continues to accumulate funding with no new project appropriated for FY 2022 at this time.
  
- (Page 3-56): Construction Services reports within Public Works. Construction Services continues to be funded by the General Fund.
  - Department budget reflects normal recurring operating activities.
  - Capital Improvement Funds highlights: see separate Capital Improvement Funds User Guide.
  
- (Page 4-32): Land Management Department, within the Transportation Trust Fund, reflects normal recurring operating activities.
  - Account 51200 – 52400: reflects request of one GIS Coordinator.
  - Accounts: reflects various GIS support contracts.
  - Account 53150: reflects additional request for GIS consulting services.

# FY 2022 Administrator's Budget Workshop User Guide



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## Service Area:

### Parks & Recreation

## FY 2022 Administrator's Budget Workbook Page Reference:

General Fund Recreation Programs & Facilities Maintenance and Aquatics (Page 3-130 thru 3-136). Parks & Rec CIP projects for FY 2022-2025 (Page 2-38 and 2-39). Summary for Park Impact Fee Zones A-D including projects and reserves (Page 4-68). Beach Services Fund (Page 4-102). County Pier Fund (Page 4-117). Golf Course Fund (Page 4-119). Florida Boating Improvement Fund (Page 4-185). Northwest Tower Fund (Page 4-188).

## FY 2022 Workshop Budget Highlights:

- (Page 2-11 & 2-12): Request for one additional Maintenance Worker position for Recreation Facilities Maintenance and one Beach Services Technician for Beach Ops.
- (Page 2-15): Request for 4 replacement and 1 new vehicle (for additional staff request).
- (Page 2-31): Capital Outlay requests for Recreation Programs & Facilities.
- (Page 2-38 and 2-39): CIP projects including:
  - FY 2020 and FY 2021 non-recurring revenue pickup CIP projects predominantly for waterway access and off-beach parking. Opportunity to leverage up to \$1 million from Port/Waterway grant.
  - BCC approved golf course reconstruction.
  - Impact Fee accumulation toward Rivertown Sports Lighting, Villages Outdoor Courts, Vilano FCT project, Shore Drive Trail, and Nocatee Skate Park Design.
  - Recurring General Fund funding for Countywide Field & Park Maximization, Nature Trails, and Safety and ADA Accessibility projects.
- (Page 3-131): Recreation Programs Department budget reflects:
  - Account 53120: Recurring funding for COA for Trout Creek and Landrum Lane.
  - Account 54801: Special Events including movies in the parks.
  - Account 56301: Design for Nocatee, NW Helow, and Silverleaf Regional Parks.
  - Account 56415: replacement of one vehicle.

## **FY 2022 Workshop Budget Highlights continued:**

- (Page 3-133): Recreation Facilities Maintenance budget reflects:
  - Accounts 51200-52400: Reflects one additional maintenance worker position.
  - Account 53120: Recurring contracts including Shore Drive mowing and the FY 2022 addition of Cityworks software for asset/work order management.
  - Account 53150: FY 2021 deferral of 50% grant match of \$100,000 with FIND for maritime plan. FY 2022 addition of Cityworks software consultant.
  - Account 54600: Building Maintenance budget per Facilities Management.
  - Account 54626: Athletic field maintenance including additional fencing and net program (with partial offset reflected in operating supplies account 55200).
  - Account 55305: FIND Maritime Grant of \$100,000. FIND grant application for Doug Crane Boat expansion for \$150,000.
  - Account 56301: Reflects recurring funding for Countywide Field & Park Maximization, Nature Trails, and Safety and ADA Accessibility projects to improve and enhance existing park space.
  - Account 56400: Capital Outlay requests for Recreation Facilities.
  - Account 56415: 3 replacement and 1 new vehicle request.
- (Page 3-136) Aquatics Program budget reflects no significant operational changes for FY 2022 as compared to FY 2021.
  - Account 56400: Replacement pool cover recommended by Facilities Mgmt.
- (Page 4-68): Impact Summary for Park Impact Fee Zones A thru D including projects and reserves. Line item detail, including impact fee revenue projections, may be found on Pages 4-90 thru 4-101.
- (Page 4-102): Beach Services Fund budget reflects:
  - Account 34721: reflects projections for daily/annual passes. Annual passes for Summer 2020 were extended through Summer 2021.
  - Account 38101: reflects a \$400,000 TDT Fund transfer and a \$489,896 General Fund transfer to balance operations. In addition, there is a one-time COVID-19 response transfer of \$843,021 for public safety response in FY 2020.
- (Page 4-106): Beach Patrol: St. Johns County Sheriff's Office reflects an increase tentatively recommended for Summer 2022.
- (Page 4-107): Beach Patrol: St. Augustine Beach reflects an increase in annual operating approved by the BCC on May 18, 2021.
- (Page 4-110): Marine Rescue/Lifeguards: see separate Public Safety User Guide.
- (Page 4-111): Beach Services Operations:
  - Accounts 51200 – 52400: request for one Beach Technician position to replace temporary employee appropriations (account 51302).
- (Page 4-112): Beach Toll Collections:
  - Account 56400: Request for 2 replacement tollbooths at \$4,500 per unit.

## **FY 2022 Workshop Budget Highlights continued:**

- (Page 4-115): County Pier Fund revenues reflects normal recurring revenues.
- (Page 4-118): County Pier operations reflect no significant changes for FY 2022 as compared to FY 2021.
  - Account 53180: St. Augustine Pier inspection – increase due to in-water piling inspection requirements.
  - Account 56300: Request to expand Pier shop using accumulated Pier proceeds.
- (Page 4-119 thru 4-127): The Golf Course Fund reflects discontinued public course operations beginning in January 2022, in coordination with time table to reconstruct the golf course and minimize overall downtime with a public reopening in the October 2022. Staff will be required to assist with project management and cultivate golf course greens in Summer 2022.
- (Page 4-186 & 4-187) Florida Boating Improvement Fund budget reflects:
  - Account 54603: Recurring waterway maintenance.
  - Account 59920: Reserve estimated at \$124,293 to accumulate for annual maintenance and grant match opportunities.
- (Page 4-189 & 4-190) Northwest Tower Fund primarily reflects accumulations of funds for future appropriation.



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# FY 2022 Administrator's Budget Workshop User Guide



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## Service Area:

**Library Services**

## FY 2022 Administrator's Budget Workbook Page Reference:

General Fund Library Services (Page 3-137 thru 3-139). Library Services Capital Improvement Projects for FY 2022-2025 (Page 2-39).

## FY 2022 Workshop Budget Highlights:

- (Page 2-11): Additional 0.60 Office Specialist Part-time position.
- (Page 3-138): Library Services Department budget reflects normal recurring operating expenditures in comparison to FY 2021.
  - Account 54603: Other maintenance includes non-recurring tree trimming and light repairs for FY 2022.
  - Account 55214: request for uniforms for library employees.



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# FY 2022 Administrator's Budget Workshop User Guide



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## Service Area:

### Facilities Management

## FY 2022 Administrator's Budget Workbook Page Reference:

General Fund Facilities Management (Page 3-60) and Building/Campus Operations (Pages 3-63 thru 3-71 and 3-104). FY 2020 Maintenance Summary reflecting deferred maintenance (Pages 2-35 thru 2-36).

## FY 2022 Workshop Budget Highlights:

- (Page 2-11): 3 Position Requests for Facilities Management:
  - Building Maintenance Supervisor
  - Building Maintenance Engineer
  - Maintenance Technician
- (Page 2-11): 1 Position Request for Building Operations:
  - Custodian
- (Page 2-11): 2 Position Requests for Sheriff Complex Maintenance:
  - Maintenance Technician
  - Maintenance Technician III
- (Page 2-15): Building Operations, Facilities Management & Sheriff Complex Maintenance vehicle requests (1 new & 9 replacement).
- (Page 2-31): Facilities Management & Sheriff Complex Maintenance capital outlay including a generator, backhoe attachment for existing tractor, and replacement gator.
- (Page 2-35 & 2-36): Facilities Management's priority #1 countywide deferred maintenance projects.
- Page (2-38): Health & Human Services facility renovation.

## **FY 2022 Workshop Budget Highlights continued:**

- (Page 3-62): Facilities Management Department budget reflects:
  - Accounts 51200-52400: reflects increase of 3 positions (Building Maintenance Supervisor, Building Maintenance Engineer, and Maintenance Technician).
  - Account 53120: Recurring contractual services including maintenance, custodial, and landscaping, with most significant increase in FY 22 associated with landscaping.
  - Accounts 54619 thru 54623: Appropriation of priority #1 deferred maintenance projects for General Fund departments only.
  - Account 56400: Equipment requests including back-up generator for Dobbs Rd. facility.
  - Account 56415: 1 new and 5 replacement vehicle requests.
  
- (Pages 3-65 thru 3-68): Various Building/Campus Departments budget reflect:
  - (Page 3-65) Accounts 51200-52400: reflects increase of 1 Custodian position.
  - (Page 3-65) Account 56300: renovation to portion of County Administration Building.
  - (Page 3-65) Account 56415: 2 replacement vehicle requests.
  - (Page 3-68) Account 54603: Addition of landscaping services for Community Resource Center.
  - (Page 3-70) Account 53120: Tax Collector at the Southeast Annex is employing additional security for FY 2021.
  - (Page 3-71) Account 54603: Increase in landscaping services for Health & Human Services campus.
  - (Page 3-71) Account 56300: Capital Improvement Project for renovations to the Health & Human Services facility.
  
- (Pages 3-104) : Sheriff Office Complex Department budget reflects:
  - Accounts 51200-52400: reflects increase of 2 positions (Maintenance Technician and Maintenance Technician III)
  - Account 54603: introduction of other maintenance to address new Sheriff's Office training facility building support and lift station maintenance.
  - Account 56400: Capital outlay for a replacement gator.
  - Account 56415: Request for two replacement vehicles.

# FY 2022 Administrator's Budget Workshop User Guide



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## Service Area:

### Health & Human Services

## FY 2022 Administrator's Budget Workbook Page Reference:

General Fund Social Services Department (Page 3-114), Medicaid Participation (Page 3-117), Veteran Services (Page 3-118), Housing Department including CDBG (Page 3-121), & HHS Independent Agencies (Page 3-140). State Housing Initiative Program (Page 4-143). Community Based Care (Page 4-132). CRAs (Page 4-197 thru 4-207). SJC millage participation in Health Department (Page 4-42).

## FY 2022 Workshop Budget Highlights:

- (Page 3-116) Social Services Department budget reflects no significant changes for FY 2022 as compared to FY 2021.
  - Account 53120: Reflects normal recurring costs for HMIS support and records management storage, docuSign, and IT-related support contracts.
  - Accounts 55500 – 55506: Client services including medical, rent, and transportation.
  - Accounts 55701 – 55704: Physician/Hospital Services.
- (Page 3-117) Per Section 409.915, Florida Statutes, St. Johns County share of Florida Medicaid participation program.
- (Page 3-123) Housing Department budget reflects no significant changes for FY 2022 as compared to FY 2021.
  - Account 55304: reflects recurring CDBG grant activities.
  -
- (Page 3-144) HHS Independent Agencies budget reflects:
  - Account 53120: reflects eCivis grant software.
  - Account 58200: \$2,299,450 for the current competitive independent agency solicitation process.

## **FY 2022 Workshop Budget Highlights continued:**

- (Page 4-133) Community Based Care (CBC) revenue line items reflects a program funded primarily with Federal and State funding (accounts 33160, 33460, & 33760) with a local General Fund match (account 38101).
- Page (4-134) CBC expenditure line items:
  - Accounts 51200 – 55516: reflect St. Johns County programmatic needs approved and funded by the Department of Children & Family (DCF)
  - Accounts 55517 & 55518: new DCF initiatives.
  - Account 56415: 1 replacement small SUV (Page 2-160).
  
- (Page 4-143) State Housing Initiative Program (SHIP) revenue lines currently reflect no additional State funding. Future funding would be recognized and appropriated.
- (Page 4-146) SHIP expenditure line items:
  - Accounts 51200-52400: reflects one additional housing program specialist position (Page 2-12).
  - Account 55305: reflects ongoing SHIP grant activities. At this time, FY 2022 does not reflect new fiscal year appropriations nor an anticipated carryforward.
  
- (Page 4-197 thru 4-207) Reflect activities associated with the West Augustine, Flagler, and Vilano Community Redevelopment Areas (CRA) funded by tax-increment financing (TIF funding).
  - (Pages 4-200 & 4-201) Account 31101 reflects the FY 2022 West Aug. CRA preliminary TIF value of \$510,845. Account 59100 reflects CRA debt service participation of \$406,381 (total debt service \$406,381, matures FY 2032).
  - (Pages 4-203 & 4-204) Account 31101 reflects the FY 2022 Flagler CRA preliminary TIF value of \$261,653. Debt matured in FY 2021.
  - (Pages 4-206 & 4-207) Account 31101 reflects the FY 2020 Vilano CRA preliminary TIF value of \$476,601. Account 59100 reflects CRA debt service participation of \$450,054 (total debt service \$831,669 matures FY 2032).
  
- (Page 4-43 & 4-46): Account 31101 reflects a preliminary estimate of property taxes derived from the Health Department millage of 0.0160. Account 53202 reflects the appropriation of net property taxes to Health Department for FY 2022.
  
- (Page 3-120) Veteran's Services Department budget reflects no significant changes for FY 2022 as compared to FY 2021.

# FY 2022 Administrator's Budget Workshop User Guide



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## Service Area:

**General Government**

## FY 2022 Administrator's Budget Workbook Page Reference:

General Fund BCC (Page 3-32), County Attorney (Page 3-35), County Administration (Page 3-38), Public Affairs (Page 3-40) Personnel Services (Page 3-44), MIS (Page 3-47), OMB (Page 3-50), Purchasing (Page 3-53), Risk Mgmt (Page 3-56), Agricultural Services (Page 3-107), Growth Mgmt (Page 3-110), Economic Development (Page 3-126), St Augustine Historic CRA/Lincolntonville CRA (Page 3-127), Non-Operating (Page 3-4146), General Fund Transfers (Page 3-147), General Fund Reserves (Page 3-148). Transit Fund (Page 3-287).

## FY 2022 Workshop Budget Highlights:

- (Page 3-32) Board of County Commissioners Department budget reflects normal operating activities.
  - Account 51200-52400: request for 1 Admin. Coordinator position (Page 2-11).
- (Page 3-35) County Attorney Department budget reflects normal operating activities.
- (Page 3-38) County Administration Department budget reflects normal operating activities.
  - Account 51200-52400: request for 1 Asst. County Administrator (Page 2-11).
  - Account 56415: request for replacement vehicle (Page 2-15).
- (Page 3-40) Public Affairs Department is split from a combination of County Administration and MIS Departments (Page 2-13).
- (Page 3-44) Personnel Department budget reflects:
  - Accounts 51200-52400: reflects request for 3 new positions (Page 2-11).
  - Account 53100: request for professional recruiting services.
  - Account 53120: includes recurring contracts plus 3 year benchmark salary survey.
  - Account 55401: request for additional Countywide staff training.
  - Account 56403: Countywide Business Process Review CIP (Page 2-38).

## **FY 2022 Workshop Budget Highlights continued:**

- (Page 3-47) Management Information Systems Department budget reflects:
  - Accounts 51200-52400: reflects transfer of 2 positions to Public Affairs Dept.
  - Account 53120: recurring IT contractual services including new Security Information and Event Management solution (\$160,000) and Content Management System/Audioeye Manager for ADA (\$107,520).
  - Account 54601: reflects multiple IT support contracts.
  - Account 55102, 55103 & 56403: MIS-recommended computer and hardware replacement (see pages 2-17 & 2-18).
- (Page 3-50) Office of Management & Budget Department budget reflects normal recurring operating activities.
  - Account 53120: includes non-recurring:
    - scan paper documents for retention in line with Statutory requirements.
    - consultant for Countywide credit card charge analysis (up to \$50,000)
- (Page 3-53) Purchasing Department budget reflects normal recurring operating activities.
  - Accounts 51200-52400: Request for three Procurement Coordinators and one Administrative Assistant (Page 2-11).
  - Account 55401: Funding to maintain CPPB certification.
- (Page 3-56) Risk Management Department budget reflects normal recurring operating activities.
- (Page 3-107) Agricultural Services Department budget reflects:
  - Account 53120: requested increase to contract with University of Florida.
  - Account 54603: Increase in Other Maintenance?
  - Account 56415: Request for replacement of 1 12 passenger van (Page 2-15).
- (Page 3-110) Growth Management Department budget reflects normal recurring operating activities.
  - Accounts 51200-52400: Request for one Environmental Technician and one Application Review Specialist. (Page 2-11).
  - Account 56415: Request for 2 replacement and 1 new vehicle (Page 2-15).
- (Page 3-112) Schedule of physical environment-designated independent agencies.
- (Page 3-126) Economic Development & Incentives Department budget reflects:
  - Account 51200 – 52400: reflects erroneous position type which will be reduced for the FY 2022 Recommended Budget.
  - Account 53120: includes recurring SJC Chamber of Commerce and UNF contracts plus specific FY 2022 incentives as approved by the Commission.
  - Account 58210: impact fee buy down program on commercial development as approved by the Commission in FY 2018.
- (Page 3-127/3-128) St. Aug Hist. & Lincolnville CRA estimated County participation.

## FY 2022 Workshop Budget Highlights continued:

- (Page 3-146) Estimated annual write off of bad debt.
- (Page 3-147) Estimated transfers from General Fund to other funds (including debt service).

<b>Recurring Transfers</b>	<b>FY 21 Projected</b>	<b>FY 22 Requested</b>
Recurring Transfers for Debt Service	\$4,135,815	\$2,697,449
Recurring LAMP Funding	500,000	500,000
Recurring Transit Grant Match	276,489	276,489
Recurring CBC Match	89,428	89,428
Recurring Transfer for Legal Aid & Drug Court	363,136	378,309
Recurring Transfer to Beach Fund	701,001	489,896
Recurring Code Enforcement Match	362,043	642,817
Recurring Other	29,000	29,000
<b>Recurring Subtotal</b>	<b>\$6,456,912</b>	<b>\$5,103,388</b>
<b>Non-Recurring Transfers</b>	<b>FY 21 Projected</b>	<b>FY 22 Requested</b>
Non-Recurring Deferred Maintenance Subsidy	\$-	\$273,943
Non-recurring COVID-19 Response to Public Safety	-	3,843,021
Non-recurring Capital Improvement Fund	4,882,067	29,200,000
Temporary CSRM Funding (to be reimbursed by TDT)	500,000	-
Non-recurring TDT Forgiveness	2,000,000	-
<b>Recurring Subtotal</b>	<b>\$7,382,067</b>	<b>\$33,316,964</b>
<b>Total Transfers</b>	<b>\$13,838,979</b>	<b>\$38,420,352</b>

- (Page 3-148) General restricted reserves-to-date without unrestricted reserves identified.
  - Account 59902: reflects restricted reserves or receivables.
  - Account 59920: reflects the reserve requirement of the Admin. Code.
  - Account 59927: unrestricted reserves – to be determined (based upon final taxable values and Constitutional Officers’ budget submissions). OMB estimates an increase in non-recurring unrestricted reserves over FY 2021.



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# FY 2022 Administrator's Budget Workshop User Guide



Provided for the purpose of directing the reader to particular service areas within the Workshop budget workbook.

## Service Area:

**Court Services**

## FY 2022 Administrator's Budget Workbook Page Reference:

Court Services combined into a single page (Page 3-72 & 3-73).

## FY 2022 Workshop Budget Highlights:

### Summary

Category	FY 19 Actual	FY 20 Adopted	FY 21 Workshop
Circuit Court	\$9,484	\$19,120	\$19,136
County Court	3,051	6,240	6,245
Court Reporting	1,452	1,495	1,571
Guardian Ad Litem	77,554	82,310	86,516
State Attorney	17,677	20,130	23,305
Public Defender	527	1021	1,022
Juvenile Justice	188,782	211,070	292,686
Veterans Court	66,986	84,700	84,558
<b>Total</b>	<b>\$365,513</b>	<b>\$426,086</b>	<b>\$515,039</b>



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# FY 2022 Administrator's Budget Workshop User Guide



Provided for the purpose of directing the reader to particular service areas within the Workshop budget workbook.

## Service Area:

### Utility Services & Ponte Vedra Utility Services

## FY 2022 Administrator's Budget Workbook Page Reference:

Utility Services Fund (Pages 7-18 thru 7-68). Ponte Vedra Utility Services Fund (Pages 7-69 thru 7-103). Capital Improvement Projects (Pages 2-39 thru 2-41).

## FY 2022 Workshop Budget Highlights:

- (Page 2-12): Utility Services requesting 5.0 FTEs.
- (Page 2-16): Utility Services requesting 11 replacement and 1 new vehicle.
- (Pages 2-33 thru 2-34): Utility Services and PV Utility Services capital requests.
- (Page 7-19): Utility Services Revenue budget reflects:
  - Accounts 34361 & 34367: moderate growth in water and sewer revenues.
  - Account 38103: reflects loan repayment for the Sheriff's Training Facility.
- (Page 7-22): Utility Services Administration Department budget reflects:
  - Account 51200-52400: request 1 Systems Support Tech & 1 Utility Field Inspect. and transfer of 1 position from Wastewater Treatment to Administration (Pg 2-13).
  - Account 53100: various engineering/consulting.
  - Account 53120: Approx. 8.5% increase to contractual services plus \$55,000 request for mobile field service software.
  - Account 56400: requested capital outlay (Page 2-39).
  - Account 56415: 5 replacement and 1 new vehicles (Page 2-16)
- (Page 7-25): Utility Services Water Treatment Department budget reflects:
  - Account 51200-52400: request 1 Water Plant Operator position.
  - Account 53120: includes \$1,071,476 related to JEA and COSA agreements.
  - Account 55200: includes chemicals related to water treatment.
  - Account 56300/56400: requested capital outlay (Page 2-39).

## **FY 2022 Workshop Budget Highlights continued:**

- (Page 7-28): Utility Water Transmission & Distribution Department budget reflects:
  - Account 54602: approx. 55% increase to vehicle maintenance.
  - Account 54603: includes meter repairs and replacement.
  - Account 55200: water and reuse meters and other supplies.
  - Account 56400: reflects capital outlay requests (Page 2-33).
  - Account 56415: 1 replacement vac-con vehicle (Page 2-16).
- (Page 7-31): Utility Services Lab Department budget reflects:
  - Account 55200: lab supplies and testing materials.
  - Account 56400: Reflects capital outlay requests (Page 2-33).
- (Page 7-34): Utility Services Waste Water Treatment Department budget reflects:
  - Account 51200-52400: transfer of 1 position to Administration (Pg 2-13).
  - Account 53120: includes \$2,163,096 related to JEA purchase agreements.
  - Account 54603: approx. 42% increase to other maintenance.
  - Account 55200: includes chemicals related to waste water treatment.
  - Account 56400: reflects capital outlay requests (Page 2-33).
  - Account 56415: 2 replacement vehicle requests (Page 2-16).
- (Page 7-37): Utility Services Lift Stations Department budget reflects:
  - Account 51200-52400: request for 2 utility maintenance tech positions (Pg 2-13).
  - Account 54603: reflects maintenance and supplies for pumps.
  - Account 56400: Reflects capital outlay requests (Page 2-31).
  - Account 56415: 1 new and 2 replacement vehicle requests (Page 2-16).
- (Page 7-40): Utility Svcs. Industrial Pretreatment Department budget reflects:
  - Department reflects normal recurring operating activities.
- (Page 7-43): Utility Services SCADA Department budget reflects:
  - Department reflects normal recurring operating activities.
  - Account 54603: approx. 80% increase to other maintenance.
  - Account 56415: Reflects 1 replacement vehicle request (page 2-16).
- (Page 7-46): summarizes Renewal & Replacement capital projects.
- (Page 7-49): summarizes Unit Connection Fee capital projects.
- (Page 7-51): summarizes State Revolving Loan projects.
- (Page 7-53 & 7-54): summarizes Unrestricted Revenue capital projects.
- (Pages 7-56 thru 7-66): reflects debt service for previous borrowing.
- (Page 7-64): reflects depreciation and amortization required of an enterprise fund.
- (Page 7-65): Utility Services Reserves:
  - Account 59920: reflects non-cash internal loan receivable.
  - Account 59922: reflects required debt service reserve.
  - Account 59923: reflects 90 day operating reserve per the Admin. Code.
  - **Account 59927: reflects the unrestricted reserves for Utility Services.**
  - Account 59933: reflects the reserve for customer deposits.
  - Account 59935: reflects 5% of water and sewer fees for renewal and replacement.
  - **Account 59941: reflects Unit Connection Fee reserves.**

## **FY 2022 Workshop Budget Highlights continued:**

- (Page 7-70): Ponte Vedra Utility Services Revenue budget reflects:
  - Accounts 34361 & 34367: water and sewer revenues.
- (Page 7-73): Ponte Vedra Utility Services Administration Department budget reflects:
  - Account 53201: increase to service charges for credit cards.
  - Account 53401/53402: reflects indirect administrative expense to the main Utility Services and General Fund for administrative oversight.
- (Page 7-75): Ponte Vedra Utility Svcs. Water Treatment Department budget reflects:
  - Accounts 54601/54603: increases to equipment and other maintenance.
  - Account 55200: includes chemicals related to water treatment.
- (Page 7-79): Ponte Vedra Utility Water Trans. & Dist. Department budget reflects:
  - Account 54603: includes maintenance and repair of water line assets.
  - Account 56400: reflects capital outlay request (Page 2-34)
- (Page 7-82): Ponte Vedra Utility Waste Water Treatment Department budget reflects:
  - Account 53120: continued increases to sludge hauling services.
  - Account 55200: chemicals related to waste water treatment.
  - Account 56400: reflects capital outlay request (Page 2-34).
  - Account 56415: reflects replacement vehicle (Page 2-14).
- (Page 7-85): Ponte Vedra Utility Services Lift Stations Department budget reflects:
  - Account 54603: includes pump repairs and maintenance.
- (Page 7-88): Ponte Vedra Utility Services SCADA Department budget reflects normal operating.
- Page (7-89): summarizes PV Utility unit connection fee capital projects.
- (Page 7-91): summarizes PV Utility unrestricted revenue capital projects.
- (Page 7-93): summarizes PV Utility State revolving loan capital projects.
- (Page 7-95): summarizes PV Utility State Series 2016 debt reserve capital projects.
- (Page 7-98 thru 7-101): reflects debt service for previous borrowing.
- (Page 7-102): reflects depreciation and amortization required of an enterprise fund.
- (Page 7-102): Ponte Vedra Utility Services Reserves:
  - Account 59922: reflects required debt service reserve.
  - Account 59923: reflects 90 day operating reserve per the Admin. Code.
  - Account 59927: **reflects the unrestricted reserves for Utility Services.**
  - Account 59933: reflects the reserve for customer deposits.
  - Account 59935: reflects 5% of water/ sewer fees for renewal and replacement.
  - **Account 59941: reflects Unit Connection Fee reserves.**



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# FY 2022 Administrator's Budget Workshop User Guide



Provided for the purpose of directing the reader to pertinent sections of the budget for a particular service area.

## Service Area:

**Solid Waste Management**

## FY 2022 Administrator's Budget Workbook Page Reference:

Solid Waste Management Fund (Pages 7-2 thru 7-17).

## FY 2022 Workshop Budget Highlights:

- (Page 2-12): Request for one Household Hazardous Waste Technician.
- (Page 2-33): Solid Waste capital equipment requests.
- (Page 2-41): Solid Waste Facility Operations Capital Improvements Projects (CIP).
- (Page 7-3): Solid Waste Fund revenues reflect growth and a tentative rate adjustment (to be brought forward in September 2021 pending continued financial assessment).
  - Account 38103 reflects repayment of funding for the Sheriff's Training Facility.
- (Page 7-6): Solid Waste Post Closure Operations reflect normal recurring activities.
  - Account 56301: Request for remote monitoring and reporting (SCADA) system for new leachate pump station at Tillman Ridge
- (Page 7-9): Solid Waste Facility Operations.
  - Account 53120: Contractual Services, primarily Waste Management for operation and disposal of waste at transfer stations, reflects growth and contractual indexing.
  - Account 56301: Reflects \$200,000 for Hazmat Area Improvements and \$170,000 for Tillman Ridge Transfer Station Floor Resurfacing 400:
- (Page 7-12): Solid Waste Residential Collections Department budget reflects:
  - Accounts 53124 and 53125: Reflects growth and contractual indexing associated with Advanced and Republic contracts for residential collections.

## **FY 2022 Workshop Budget Highlights continued:**

- (Page 7-15): Solid Waste Recycling Collections Department budget reflects:
  - Accounts 53124 and 53125: Reflects growth and contractual indexing associated with Advanced and Republic contracts for recycling services
  
- (Page 7-17): Solid Waste Reserves:
  - Account 59902: reflects non-cash internal loan receivable.
  - Account 59920: reflects 90 day operating reserve per the Admin. Code.
  - Account 59923: reflects the unrestricted reserves for Solid Waste.
  - Account 59936: reflects long-term care reserve for the closed landfill.



# FY 2022 Administrator's Budget Workshop User Guide



Provided for the purpose of directing the reader to particular service areas within the Workshop budget workbook.

## Service Area:

### Building Services

## FY 2022 Administrator's Budget Workbook Page Reference:

Building Services Fund (Pages 4-47 thru 4-52).

## FY 2022 Workshop Budget Highlights:

- (Page 2-12): Building Services position requests: 5 FTEs. 3 FTEs for Code Enforcement and 2 FTEs for Building Services operations.
- (Page 2-15): Building Services vehicle requests: 2 vehicles associated with new Code Enforcement Officers.
- (Page 2-23): Building Services computer requests.
- (Page 4-48): Building Services Revenue budget (highlight account 32207 – Building Permits).
- (Page 4-51): Building Services Department budget reflects:
  - Account 51200-52400: 2 additional FTEs - 1 Building Services Specialist and 1 Permit Technician.
  - Account 53120: Contractual services including demolition.
  - Account 53150: Annual subscription costs for electronic plan review.
  - Account 56403: Includes MIS-recommended computer hardware replacement.
  - Account 59920 - 59935: Reflect reserves for the Building Services Fund.
- (Page 4-52): Code Enforcement Department budget reflects:
  - Account 51200-52400: 3 additional FTEs to address short-term rental oversight including 2 Code Enforcement Officers and 1 support position.
  - Account 53120: Short-term rental registry.
  - Account 56415: 2 vehicles associated with new Code Enforcement officers.



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# FY 2022 Administrator's Budget Workshop User Guide



Provided for the purpose of directing the reader to particular service areas within the Workshop budget workbook.

## Service Area:

### **Tourist Development Tax Fund**

## FY 2022 Administrator's Budget Workbook Page Reference:

Tourist Development Tax Fund (Pages 4-58 thru 4-66).

## FY 2022 Workshop Budget Highlights:

- (Page 4-59): Tourist Development Tax Fund reflects:
  - Accounts 31211, 31213, & 31215: tax revenues are reflective of pre-COVID (FY 2019 revenues) for FY 2021 and FY 2022.
- (Page 4-62): Category I – Destination Marketing Category budget reflects:
  - Account 53120: Contractual Services to the VCB.
- (Page 4-63): Category III – Leisure & Recreation Category budget reflects:
  - Accounts 53120, 53710, 54603, 54616: reflect beach operation activities.
  - Accounts 53705 and 54900: reflect Sports Marketing activities.
  - Account 59100: reflects transfers to Beach Services Fund (\$400,000), SAB Beach Renourishment Fund (\$475,000) and BCC approved golf course reconstruct. (\$2,455,000).
- (Page 4-64): Category II – Cultural Development Category budget reflects:
  - Account 53120: Contractual with Cultural Council.
  - Account 53728: Cat II annual grant programming.
  - Account 59100: \$150,000 annual operating transfer to Cultural Events.

## **FY 2022 Workshop Budget Highlights continued:**

- (Page 4-65): Category IV – Administrative & Special Uses Category budget reflects:
  - Account 54801: Special Events.
  - Account 58200: 5-year PGA contribution of \$250,000 annually.
  - Account 59100: Annual Payment of debt service on amphitheatre (FY 2034 maturity).
  
- (Page 4-66): Category V – Tourism Assets Category budget reflects:
  - Account 59100: Annual transfer of \$700,000 toward CSRM debt service and accumulation toward next renourishment and reimbursement of \$500,000 to General Fund for Ponte Vedra Beach feasibility study approved in FY 2021
  - Account 59923: Contingency funding for tentative SPV dune and beach project.

# FY 2022 Administrator's Budget Workshop User Guide



Provided for the purpose of directing the reader to particular service areas within the Workshop budget workbook.

## Service Area:

### Cultural Events

## FY2022 Administrator's Budget Workbook Page Reference:

Cultural Events Fund (Pages 4-53 thru 4-57).

## FY 2022 Workshop Budget Highlights:

- (Page 4-54): Cultural Events Revenue budget reflects FY 2019 event levels:
  - Account 34450: Parking revenues associated with events.
  - Account 34731: Merchandise sales.
  - Account 34760: Facility fee revenues associated with events.
  - Account 34769: Ticket revenues for co-promoter type events.
  - Account 34779: Royalties from Ticketmaster contract associated with ticket sales.
  - Account 34783: Estimated sales tax adjustments.
  - Account 34785: Ticket revenues for self-promote events.
  - Account 34903: Concession sales received by venue.
  - Account 36201/36213: Rental income: Amphitheatre/ Ponte Vedra Concert Hall.
  - Account 38101: Recurring \$150,000 TDT Category II operating transfer and \$194,253 General Fund transfer for deferred maintenance priority projects.
  - Account 38999: Beginning unrestricted fund balance (outside of receivables for outstanding events) for FY 2022 is projected to be negligible.
  - Opportunities exist to recoup lost revenue through the American Rescue Plan and "Shuttered Venue" grant.

## **FY 2022 Workshop Budget Highlights continued:**

- (Page 4-57): Cultural Events Department budget reflects:
  - Accounts 51200 – 52400: Request for 2 FTEs – new production coordinator and event coordinator with implementation of June 1 2022, contingent upon mid-year review with County Administration. Offsets thru temp-staffing review.
  - Accounts 53130 thru 53134: Reflect direct contractual relationships for self-promote and co-promote events, based upon FY 2019 event levels.
  - Account 54623: Facilities Management identified priority one maintenance projects including roof replacement.
  - Account 59920: Budgeted reserve for FY 2022 are currently \$0. Opportunities exist to recoup lost revenue through the American Rescue Plan and “Shuttered Venue” grant.

# FY 2022 Administrator's Budget Workshop User Guide



Provided for the purpose of directing the reader to particular service areas within the Workshop budget workbook.

## Service Area:

**Debt Service**

## FY 2022 Administrator's Budget Workbook Page Reference:

Debt Service Section of FY 2022 Administrator's Budget Workshop workbook (Pages 5-1 thru 5-42).

## FY 2022 Workshop Budget Highlights:

### Debt Service Summary

Debt Principal & Interest	FY 20 Actual	FY 21 Projected	FY 22 Workshop
(Page 5-3) Series 2012 Trans Refunding (Gas Tax)	\$2,017,375	\$2,013,375	\$2,016,625
(Page 5-6) PV MSD Debt Service (Non Ad Valorem Assess)	\$365,178	\$347,555	\$347,555
(Page 5-9) Commercial Paper (Gen Fund & TDT)	\$1,864,193	\$1,749,402	\$843,215
(Page 5-12) Series 2011 Flagler Estates CRA (Gen Fund/CRA)	\$516,855	\$515,038	\$0
(Page 5-15) Trane Capital Lease (Gen Fund)	\$241,560	\$241,561	\$241,561
(Page 5-18) Public Facilities – HHS – Note (Gen Fund)	\$412,259	\$410,723	\$413,753
(Page 5-21) Series 2012 Sales Tax Bond (Half Cent Sales Tax)	\$3,638,419	\$3,636,769	\$3,635,469
(Page 5-24) Series 2012 Interoperable Radio (Gen Fund)	\$1,279,455	\$1,279,816	\$1,279,698
(Page 5-27) Series 2015 Trans Refunding (Gas Tax)	\$1,661,494	\$1,661,244	\$1,659,244
(Page 5-30) Series 2014 Revenue Sharing Bond (Revenue Sharing)	\$1,163,906	\$1,168,507	\$1,166,907
(Page 5-33) Series 2015 Sales Tax Bond (Half Cent Sales Tax)	\$3,926,525	\$3,921,275	\$3,932,025
(Page 5-36) Series 2019 CBA Refunding (Gen Fund)	\$1,450,000	\$1,448,250	\$1,449,250
(Page 5-39) Series 2020 Special Obligation Note (TDT/MSTU)	\$291,326	\$497,109	\$4,887,701

## FY 2022 Workshop Budget Highlights continued:

### Pledged Revenue

Pledged Revenue	FY 20 Actual	FY 21 Projected	FY 22 Workshop
(Page 5-22) Series 2012 Sales Tax Bond (Half Cent Sales Tax)	\$3,239,547	\$3,234,735	\$3,241,720
(Page 5-34) Series 2015 Sales Tax Bond (Half Cent Sales Tax)	\$1,852,556	\$1,828,605	\$1,837,447
<b>Total Half Cent Sales Tax Committed</b>	<b>\$5,092,103</b>	<b>\$5,063,340</b>	<b>\$5,079,167</b>
(Page 5-37) Series 2019 CBA Refunding (Gen Fund)	\$1,450,000	\$1,423,334	\$1,447,796
(Page 5-31) Series 2014 Revenue Sharing	\$1,147,043	\$1,152,719	\$1,170,270
(Page 5-4) Series 2012 Trans Refunding (Gas Tax)	\$1,098,655	\$1,086,276	\$1,114,118
(Page 5-28) Series 2015 Trans Refunding (Gas Tax)	\$1,047,196	\$1,039,016	\$1,057,518
<b>Total Gas Tax Committed</b>	<b>\$2,145,851</b>	<b>\$2,125,292</b>	<b>\$2,171,636</b>

### Debt Refunding Opportunities: Ten Year History of NPV Savings

Debt Issuance	Fiscal Year	NPV Savings
FL Taxable Special Obligation Refunding Note, Series 2021/2022 (06/01/21)	FY 2021/22	tbd
Taxable Water & Sewer Revenue Refunding Bonds, Series 2021	FY 2021	\$6,784,125
Special Obligation Refunding and Imp. Revenue Bonds, Series 2019	FY 2019	\$2,099,655
Water and Sewer Revenue and Refunding Bonds, Series 2016*	FY 2017	\$11,145,951
Transportation Improvement Revenue Refunding Bonds, Series 2015	FY 2015	\$2,677,322
Sales Tax Revenue and Refunding Bonds, Series 2015	FY 2015	\$4,175,815
Water & Sewer Revenue Refunding Bonds, Series 2014*	FY 2015	\$2,767,103
Capital Improvement Revenue Refunding Bonds, Series 2014	FY 2015	\$931,545
Cash Defeasance 2005 Bonds, Golf Course Portion	FY 2015	\$313,617
Taxable Capital Improvement Revenue Refunding Bond, Series 2014	FY 2015	\$443,930
Water & Sewer Revenue Refunding Bonds, Series 2013*	FY 2013	\$6,081,627
Sales Tax Refunding Bonds, Series 2012	FY 2013	\$3,244,001
Transportation Improvement Revenue Refunding Bonds, Series 2012	FY 2012	\$1,239,315
SJC CRA Refunding Revenue Notes, Series 2011	FY 2012	\$600,429
		<b>\$42,504,435</b>

### Outstanding Governmental Debt < \$5MM

Issuance	Maturity Date	Outstanding Principal	Estimated Interest Savings
(Page 5-18) Public Facilities – HHS – Note (Gen Fund)	FY 2028	\$2,475,000	\$409,975
(Page 5-24) Series 2012 Interoperable Radio (Gen Fund)	FY 2023	\$2,485,000	\$74,797



# FY 2022 Administrator's Budget Workshop User Guide



Provided for the purpose of directing the reader to particular service areas within the Workshop budget workbook.

## Service Area:

**All Other Funds**

## FY 2022 Administrator's Budget Workbook Page Reference:

Page References provided throughout the budget highlights that follow.

## FY 2022 Workshop Budget Highlights:

### Other Special Revenue Funds

- (Page 4-69) Public Buildings Department reflects ongoing debt service and appropriation toward Series 2015 sales tax, an estimated accumulated reserve of \$12.3 million.
- (Page 4-72) Police Impact Fees Department reflects the commitment of full impact fee toward debt service on internal loan for Training Facility.
- (Page 4-129) Alcohol & Drug Abuse Trust Fund reflects recurring criminal court fees to be utilized for substance abuse services.
- (Page 4-138) Transit System Fund reflects activities associated with a Federal Transit Administration grant program for transit services with our local transit provider, Council on Aging. Account 38101 reflects the local grant match of \$276,489.
- (Page 4-151) Tree Bank Fund reflects appropriation of collected tree bank fees with remaining estimated accumulated reserve of \$1.1 million:
  - Account 53120: \$200,000 for ROMA mitigation projects
  - Account 54603: \$50,000 for entryway corridor/park beautification CIP and \$50,000 toward Alpine Shoreline Restoration CIP.
  - Account 59100: Pay-off of commercial paper to pay down Jaxport property.
- (Page 4-151) Sidewalk Construction Fund Department reflects commitment of sidewalk fees to ongoing maintenance per Public Works.

## **FY 2022 Workshop Budget Highlights continued:**

### **Other Special Revenue Funds continued**

- (Pages 4-158) E-911 Communications reflects wireless fee revenue appropriated to Sheriff's Office (tentative estimate until June 1 Sheriff Office submission).
- (Page 4-158) Law Enforcement Trust Fund currently appropriated to FY 2022 reserves.
- (Page 4-164) Crimes Prevention Trust Fund reflects court-related revenues appropriated to Sheriff for FY 2022.
- (Page 4-167) Court Innovation Trust Fund reflects court-related revenues appropriated to Drug Court program.
- (Page 4-169) Legal Aid Fund reflects combination of County & Circuit court funding, plus a General Fund subsidy of \$296,736 to fund the St. Johns County legal aid operating request.
- (Page 4-173) Law Library Fund reflects court fines appropriated to legal materials housed within County libraries.
- (Page 4-176) Juvenile Alternative Programs Fund reflects court fines appropriated to independent agency services (EPIC).
- (Pages 4-179 thru 4-181) Court Technology Fund reflects appropriation of court-related revenue to Court Administration, States Attorney, and the Public Defender with a remaining estimated accumulated reserve of \$7.4 million.
- (Page 4-181) Communication Surcharge Fund revenue with capital outlay requests totaling \$182,100 as outlined on Page 2-31.
- (Page 4-193) Court Facilities Trust Fund reflects civil court surcharge appropriated to ongoing 2019 refunding bond debt service (Courthouse improvements).
- (Page 4-196) Dori Slosberg Driver Education Fund court fines appropriated to enhance driver's education programs operated by the School Board/Tax Collector's Office.
- (Page 4-235 thru 4-243) Beginning in FY 2022, Equitable Sharing Program allocations proceeds from federal asset forfeiture to state and local law enforcement agencies.
- (Page 4-244): Spring 2021 Dept. of Treasury Emergency. Rental Assistance Program.
- (Page 4-247): Spring of 2021 Dept. of Treasury American Rescue Plan Program

### **Other Special Revenue Funds: Special Districts**

- (Pages 4-210) Vilano Lighting District Fund reflects ad valorem collections to fund utilities within the District.
- (Page 4-213) Elkton Drainage Fund reflects ad valorem collections to fund recurring maintenance.
- (Page 4-216) St. Aug. South Lighting District reflects ad valorem collections to fund utilities within the District.
- (Page 4-219) Treasure Beach Fund non-ad valorem assessment to fund debt service on dredging project.
- (Page 4-222) Deerwood MSBU road improvement assessment to fund repayment of MSBU loan.

## **FY 2021 Workshop Budget Highlights continued:**

### **Other Special Revenue Funds: Special Districts**

- (Page 4-225) Summerhaven MSTU ad valorem assessment to fund ongoing road maintenance.
- (Page 4-228) Durbin TIF Fund reflects tax increment financing and road assessment fees to fund transportation infrastructure within the prescribed TIF district.

### **Other Capital Improvement Funds**

- (Page 6-8 thru 6-10): The 2016 Public Facilities Fund reflecting combined Fire Station 5/11 and jail controls projects. Remaining balance estimated at \$206,307 will be applied to debt service at the FY 22 Recommended Budget.
- (Page 6-11 thru 6-14): The Series 2015 Sales Tax Bonds Fund reflecting combined Fire Station 5/11 and the Public Works Facility. Remaining balance applied to debt service in FY 2020.
- (Page 6-15 thru 6-17): The Sheriff Training Facility Fund reflecting the \$15 million training facility. Remaining balance estimated at \$8,244 will be applied to debt service at the FY 22 Recommended Budget.
- (Page 6-18 thru 6-25): The 2019 Capital Improvement Projects Fund reflecting \$16.6 million in capital projects approved in FY 2020.
- (Page 6-32 thru 6-34): The Land Acquisition and Management Program Fund.
- (Page 6-35 thru 6-40): The 2022 Capital Improvement Projects Fund reflecting \$29.2 million in capital projects and a \$1 million Port/Waterway grant opportunity.
- (Page 6-41): The Golf Course Reconstruction Fund to capture the costs of the FY 2022 reconstruction approved May 4<sup>th</sup> by the BCC.

### **Other Enterprise Funds**

- (Page 7-104 thru 7-107): The Convention Center Fund reflecting activities associated with collection of revenues and payment of debt. Debt matured in FY 2021.

### **Internal Service & Trust Funds**

- (Page 8-2 thru 8-4): The Workers Compensation Fund and associated activities.
- (Page 8-5 thru 8-7): The Health Insurance Fund reflects 3.1% index for employers/employees/retirees while still maintaining sufficient reserves. Plan changes largely guide cost containment for the overall program capped by the contribution index.
- (Page 8-8 thru 8-10): The FSA-Medical Fund reflecting activities of the flexible spending account.
- (Page 8-11 thru 8-13): The FSA-Dental Fund reflecting activities of the flexible spending account.
- (Page 8-14 thru 8-16): The OPEB Trust Fund that primarily reflects transfer to the Health Insurance Fund to fund associate retiree costs related to annual healthcare. This accounting does not reflect the overall OPEB trust fund accounting including investment activities provided under separate reporting.



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