



FISCAL YEAR 2021
FINANCIAL PLAN



ST. JOHNS COUNTY, FL

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***St. Johns County, Florida
Financial Plan
FY 2021***





ST. JOHNS COUNTY BOARD OF COUNTY COMMISSIONERS

Jeb S. Smith	Chair (District 2)
Jeremiah Ray Blocker	Vice-Chair (District 4)
James K. Johns	District 1
Paul M. Waldron	District 3
Henry Dean	District 5

COUNTY ADMINISTRATION

Hunter S. Conrad	County Administrator
Joy Andrews	Deputy Administrator of Strategic Affairs
Brad Bradley	Deputy Administrator / Chief of Staff

CONSTITUTIONAL OFFICERS

Brandon Patty	Clerk of Courts
Eddie Creamer	Property Appraiser
David Shoar	Sheriff
Vicky Oakes	Supervisor of Elections
Dennis Hollingsworth	Tax Collector

ACKNOWLEDGMENTS

This document was prepared by a budget team brought together from various aspects of the organization to offer their ideas, experience and creativity. This project could not have been successfully completed without the assistance and dedication of:

BUDGET TEAM FY 2021

Hunter S. Conrad – County Administrator
Brad Bradley – Deputy Administrator / Chief of Staff
Joy Andrews – Deputy Administrator of Strategic Affairs
Jesse Dunn – Director of Management & Budget
Wade Schroeder – Assistant Director of Management & Budget
Lauren Falcey – Office of Management & Budget
Andrea Matzke – Office of Management & Budget
Devin Cousins – Office of Management & Budget
Lon Stafford – Chief Financial Officer, Office of the Comptroller
Cathy Furlipa – Office of the Comptroller
Dania Borrero – Office of the Comptroller
Sandy Stokey – MIS

We would like to express special appreciation to the Management Information Systems Department, Geographic Information Systems Department, and the Office of the Comptroller for their continued support. Additionally, we would like to extend our thanks to all the various departments for their cooperation and help in this budget process.

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **St. Johns County, Florida** for its annual budget for the fiscal year beginning **October 1, 2019**.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

St. Johns County

Florida

For the Fiscal Year Beginning

October 1, 2019

A handwritten signature in black ink that reads "Christopher P. Morill".

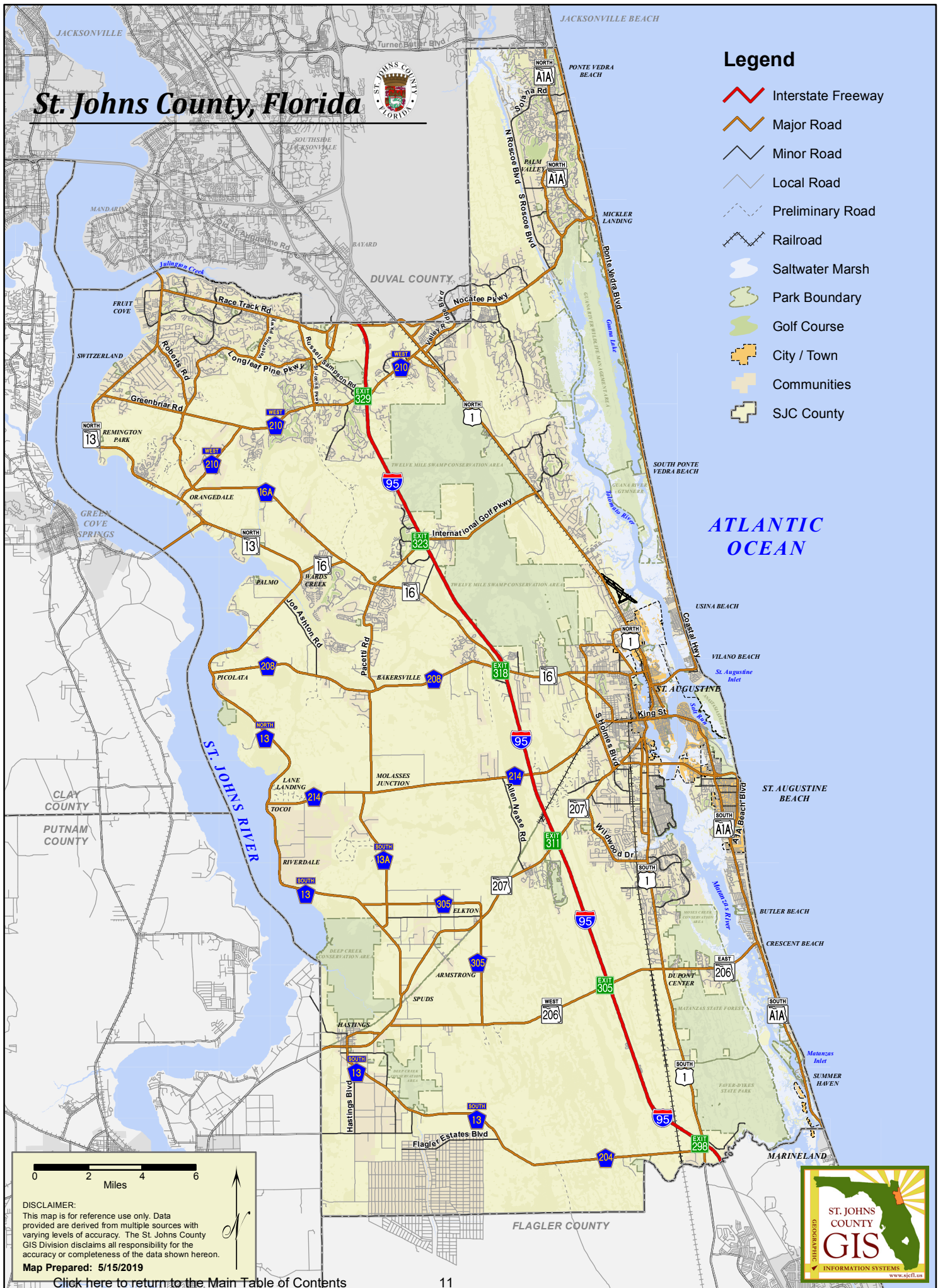
Executive Director

St. Johns County, Florida



Legend

- Interstate Freeway
- Major Road
- Minor Road
- Local Road
- Preliminary Road
- Railroad
- Saltwater Marsh
- Park Boundary
- Golf Course
- City / Town
- Communities
- SJC County



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Miles

DISCLAIMER:
This map is for reference use only. Data provided are derived from multiple sources with varying levels of accuracy. The St. Johns County GIS Division disclaims all responsibility for the accuracy or completeness of the data shown hereon.

Map Prepared: 5/15/2019

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ST. JOHNS COUNTY BOARD OF COUNTY COMMISSIONERS

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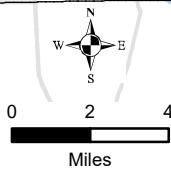


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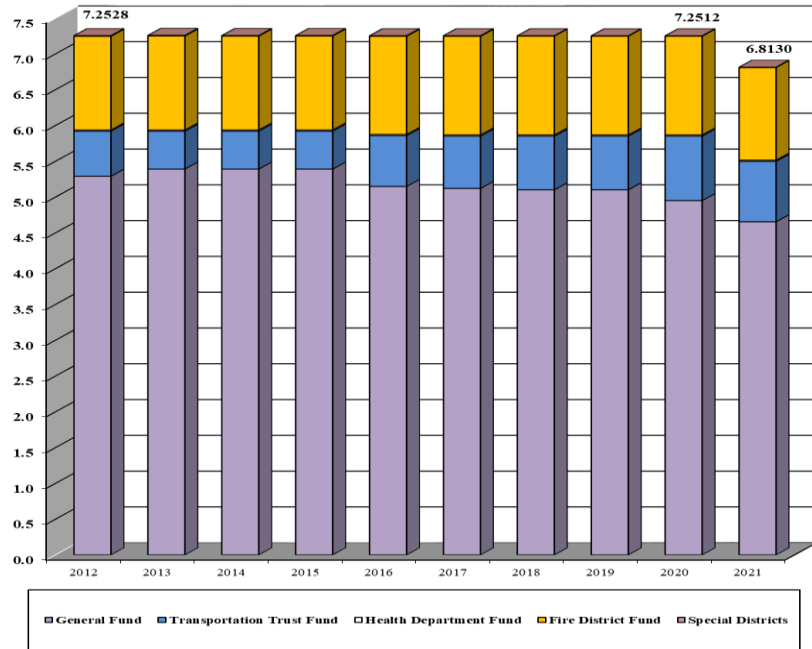


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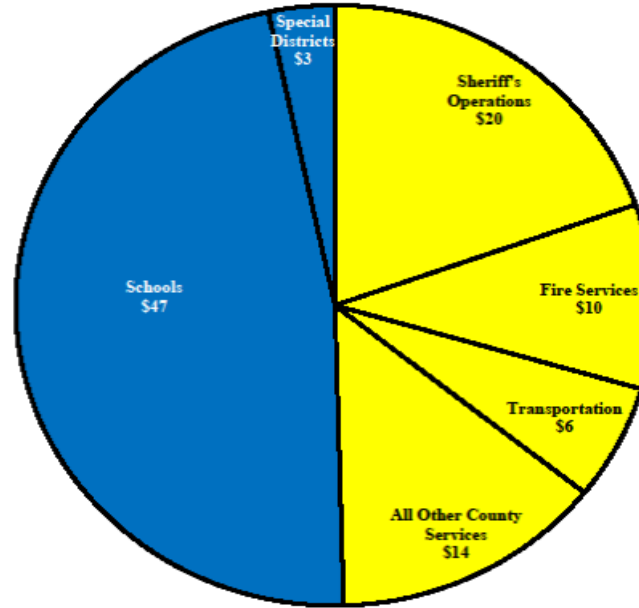


Map Prepared: November 19, 2019
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St. Johns County
Aggregate County Millage Rate
 Rate charged for every \$1,000 of taxable property



What do Property Taxes Pay For?
 For every \$100 of Property Tax:



Yellow: The Board of County Commissioners receives \$49.61 of every \$100.00 in property taxes paid.

Blue: Of the remaining \$50.39, the St. Johns County School Board receives \$47.04, and the other \$3.35 goes to other Special Districts (Anastasia Mosquito Control District, St. Johns River Water Management District, and Florida Inland Navigation District).

Note: Municipalities and Non-Ad Valorem Assessments are not included above. This example represents unincorporated area residents only.

St. Johns County
Combined FY 2021 Budget Summary
Revenues and Expenditures

Fund Type:	General Fund	Special Revenue	Enterprise Funds	Internal Service	Debt Service	Capital Improvement	Total All Funds
REVENUES							
Ad Valorem Taxes	\$146,176,715	\$69,702,685					\$215,879,400
All Other Taxes	2,759,700	15,710,231					16,469,931
Special Assessments		15,696,263	\$22,230		\$355,000		16,073,493
Licenses & Permits	251,675	5,899,606	368,000				6,519,281
Intergovernmental	142,627,585	45,885,348	1,828,938		8,341,351	\$695,340	199,378,562
Charges for Services	10,270,550	25,151,876	89,170,505	\$27,680,161			152,273,092
Fines and Forfeitures	424,000	1,575,032	17,000				2,016,032
Interest Income	922,271	1,665,517	1,997,272	176,119	2,800	176,500	4,940,479
Debt Proceeds			31,357,837				31,357,837
Miscellaneous	408,260	2,439,403	80,593	50,000			2,978,256
Admin.Fee Reduction		(580,437)					(580,437)
Statutory Reduction	(8,817,499)	(6,938,907)		(14,994)	(17,892)	(6,825)	(15,796,117)
Transfers In	7,179,649	2,180,459	562,632	3,712,883	10,046,370	1,085,794	24,767,787
Fund Balance	63,882,744	139,819,268	143,007,418	15,648,943	1,476,975	33,242,036	397,077,384
TOTAL	\$366,085,650	\$316,206,344	\$268,412,425	\$47,253,112	\$20,204,604	\$35,192,845	\$1,053,354,980
EXPENDITURES							
Salaries	\$32,768,998	\$38,985,280	\$11,634,632	\$226,984			\$83,615,894
Benefits	13,193,726	16,618,716	4,372,183	11,629,281			45,813,906
Operating Expense	145,426,604	77,244,001	62,959,270	22,317,691	\$17,800	\$1,730,820	309,696,186
Capital Outlay	3,002,510	84,213,800	84,728,418			31,013,121	202,957,849
Constitutionals	104,364,230	2,819,150					107,183,380
Grants & Aids	5,384,399	1,266,689					6,651,088
Debt Service		497,540	14,173,442		18,932,756		33,603,738
Transfers Out	5,956,912	10,394,411		3,712,883	0		20,064,206
Reserves	53,988,271	84,164,757	90,546,480	9,366,273	1,254,048	2,448,904	243,768,733
TOTAL	\$366,085,650	\$316,206,344	\$268,412,425	\$47,253,112	\$20,204,604	\$35,192,845	\$1,053,354,980
Board FTE's	560.790	598.01	210.90	3.25	0.00	0.00	1,372.95

Note: Under governmental accounting, Internal Service Funds have the effect of double-counting expenditures (primarily "Benefits" and "Operating Expense" above) since Internal Service Fund charges are also reflected in the expenditures ("Benefits") of County departments in other Funds.

St. Johns County Florida
 Budget in Brief
 Fiscal Year 2021
 St. Johns County Office of Management & Budget
www.sjcf.us



St. Johns County Florida
 Budget in Brief
 Fiscal Year 2021



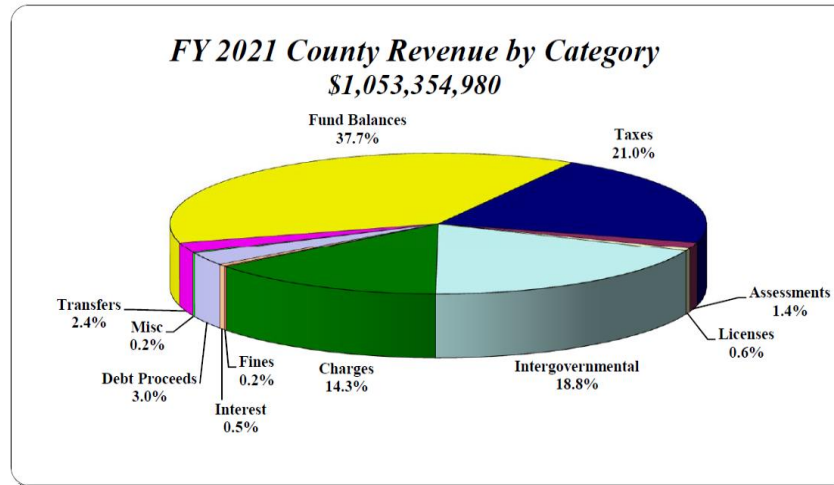
St. Johns County has experienced population growth from 51,303 in the 1980 Census to 190,039 in the 2010 Census. This growth is anticipated to continue with a population of over 270,000 by 2021.

The FY 2021 County Budget of \$1.1 billion represents an increase of \$136.3 million or 14.9% from the previous year originally adopted budget. Capital Improvement Project (CIP) expenditures continue to be relatively low as the County completed several capital projects during the prior year.

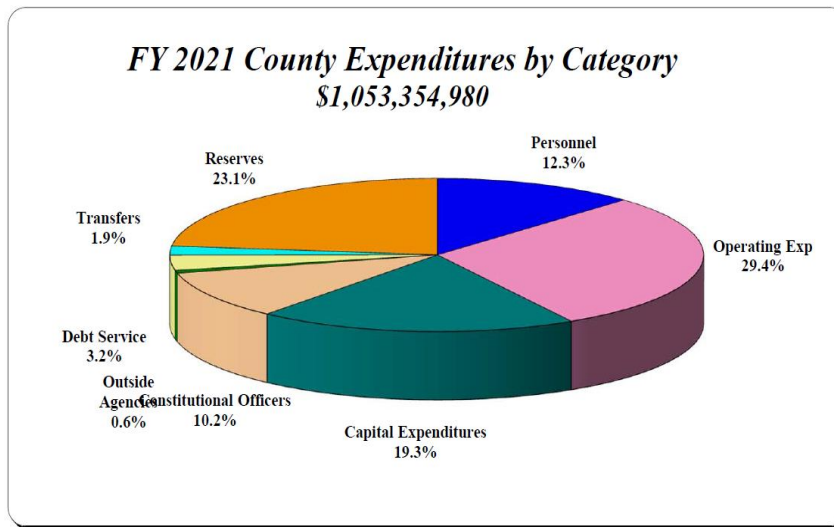
With an increase in total County taxable property value of 10.9%, the countywide millage rate for FY 2021 decreased.

The Adopted FY 2021 County Budget

Where the money will come from...

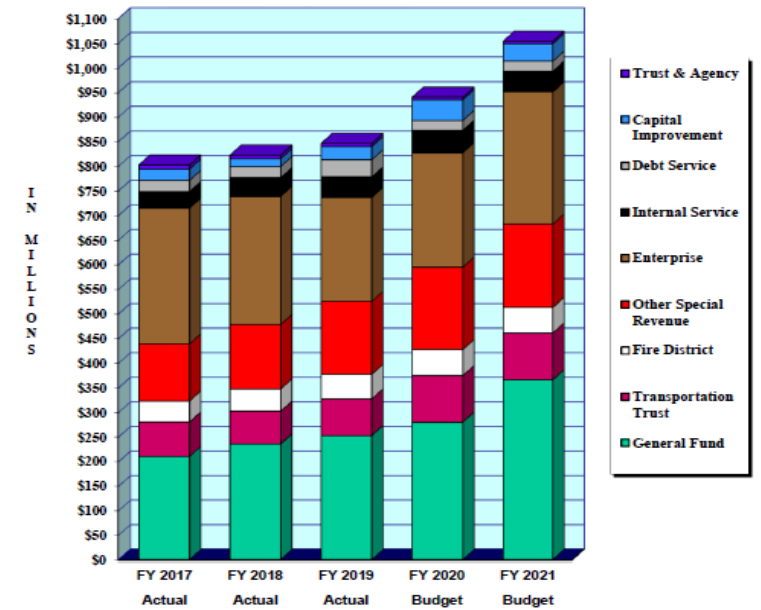


Where the money will go to...



ST. JOHNS COUNTY, FLORIDA BUDGET BY FUND TYPE

Fund Revenues:	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
General Fund	\$210,460,927	\$235,858,914	\$253,039,634	\$280,052,013	\$366,085,650
Transportation Trust	\$70,131,316	\$66,594,216	\$74,364,546	\$94,629,479	\$95,165,210
Fire District	\$42,526,590	\$45,114,695	\$49,707,619	\$52,726,733	\$51,918,488
Other Special Revenue	\$115,834,363	\$130,994,500	\$148,384,806	\$167,577,336	\$169,122,646
Enterprise	\$275,731,016	\$259,585,476	\$210,651,292	\$232,181,684	\$268,412,425
Internal Service	\$33,848,106	\$38,386,015	\$42,029,701	\$45,690,419	\$42,114,744
Debt Service	\$22,504,352	\$22,547,103	\$34,821,665	\$19,820,679	\$20,204,604
Capital Improvement	\$22,896,994	\$15,714,396	\$26,672,312	\$42,237,626	\$35,192,845
Trust & Agency	\$8,423,652	\$7,599,238	\$6,211,177	\$5,189,576	\$5,138,368
Total	\$802,357,316	\$822,394,553	\$845,882,752	\$940,105,545	\$1,053,354,980



*Constitutional Officers are separately elected: Sheriff, Clerk of Courts, Property Appraiser, Supervisor of Elections, and the Tax Collector.

St. Johns County Average Property Tax Statement Example 2020 Real Estate Property

Market value	Assessed value	Exemptions	Taxable Value
\$344,244	\$303,813	\$50,000	\$253,813

Taxing Authority	Millage	Property Tax \$
St. Johns County:		
General Fund	4.6537	\$1,181.17
Transportation	0.8444	\$214.32
Fire District - Special District	1.3813	\$350.59
County Health Department	0.0160	\$4.06
Subtotal	6.8954	\$1,750.15
St. Johns County School District		
Subtotal	5.9530	\$1,659.78
St. Johns Water Management District		
Subtotal	0.2287	\$58.05
Independent Special Districts:		
Anastasia Mosquito Control	0.2050	\$52.03
Florida Inland Navigation District	0.0320	\$8.12
Subtotal	0.2370	\$60.15
Total Taxes		\$3,528.12
St. Johns County Taxes (49.61%)		\$1,750.15
All Other Taxes (50.39%)		\$1,777.98
Total Taxes		\$3,528.12

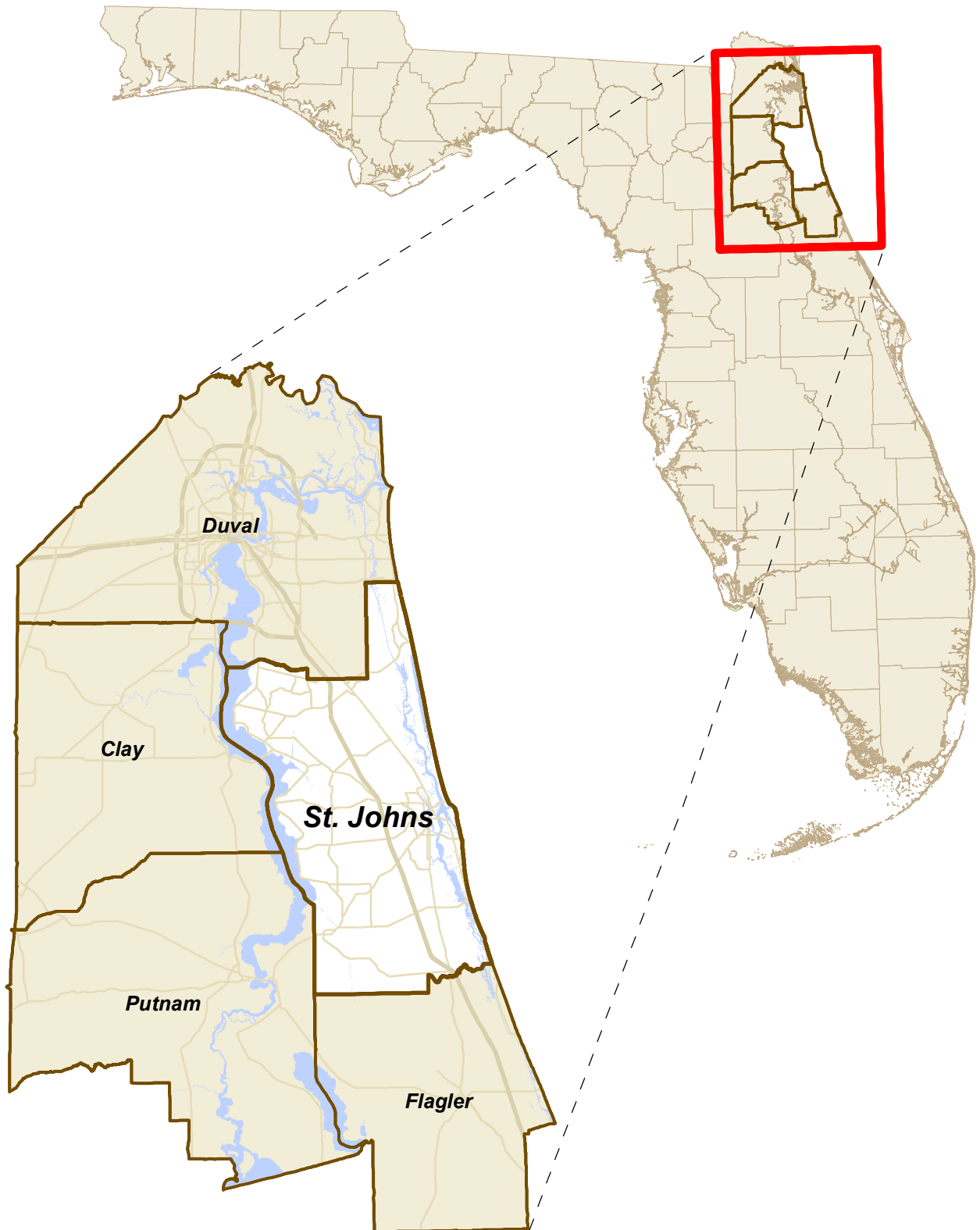
Municipalities are not included above. This example represents unincorporated area residents only (those who live outside city limits). For details on Independent Special Districts the County's Tax Collector can be contacted at 904-823-2250.

Actual tax bill may also contain *non-ad valorem assessments* which are not reflected above, such as assessments for roads, drainage, garbage collection, lighting, water, sewer, or other governmental services and facilities that may be legally levied by the County, City, or any Special District.

Total Capital Improvement Project (CIP) expenditures budgeted for FY 2021 total about \$282.7 million or 26.8% of the total expenditure budget. The largest expenditures in the CIP is \$18.2 million for Sewage Lift Station Improvements. The second largest is \$16.0 million for a Supportive Housing Complex and Integrated Service Center in Hastings. Total CIP expenditures include \$108.1 million for County Transportation Improvements, \$84.2 million for Utility Services Improvements, and \$32.0 million for HHS Improvements.

- Key Budget Goals**
- Promote Economic Development
 - Promote the County's Health, Safety and Welfare
 - Address Long-Term Financial Stability
 - Address Deferred and Emerging Infrastructure Needs
 - Participate in Regional Initiatives
 - Maintain and Enhance Quality of Life
 - Protect and Promote the Environment
 - Enhance County Beautification and Appearance
 - Emphasize Community Redevelopment
 - Enhance Communication with Community

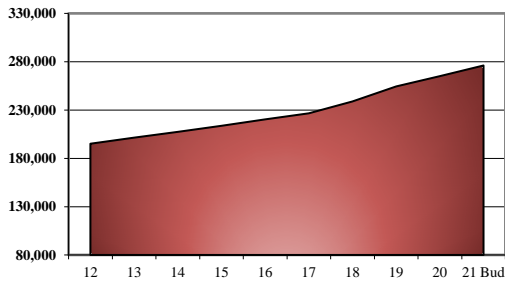
St. Johns County, Florida



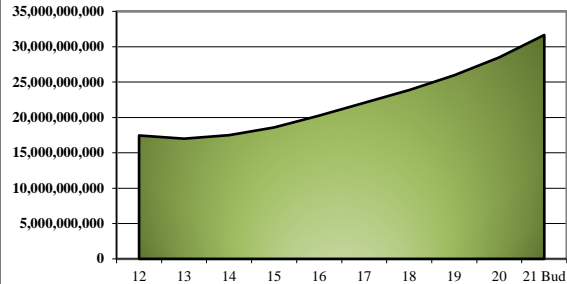
Key Growth Trends

St. Johns County, Florida

**St. Johns County
Population Growth**



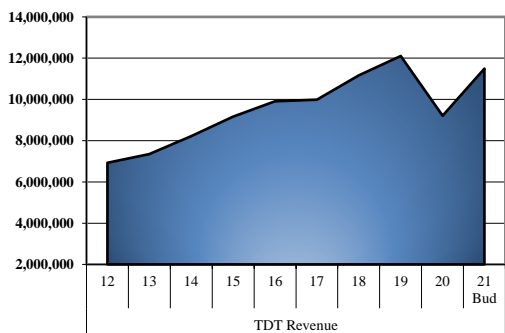
**St. Johns County
Taxable Property Values**



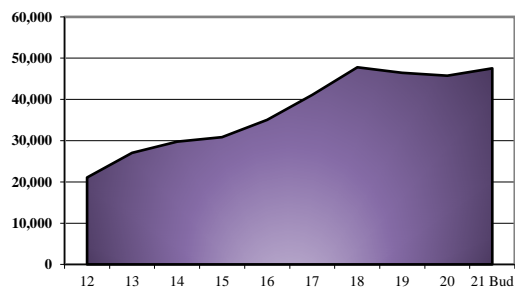
St. Johns County experienced a 65% increase in population from 1970 to 1980; a 63% increase in population from 1980 to 1990; a 47% increase in population from 1990 to 2000; and a 34% increase from 2000 to 2010. St. Johns County is expected to continue as one of the faster growing counties in Florida and the United States.

Total taxable property values in St. Johns County had declined five years in a row with the recession and its aftermath before increasing modestly in 2013. This includes real property, personal property and centrally assessed property. Over 80% of the total taxable property value in St. Johns County is classified as residential.

**St. Johns County
Tourist Development Tax Revenue**



**St. Johns County
Total Construction Permits**



The 3% "bed tax" (or "lodging" tax) reflects the level of tourism in St. Johns County. Revenue from bed taxes goes toward the promotion of tourism, beaches and recreation and helps fund special cultural events in the County. In FY 2010 the County increased the bed tax to 4%.

Construction permits include the issuance of contractor's licenses and permits for building, plumbing, mechanical, gas, electrical and irrigation work in St. Johns County. These permits indicate the level of building activity in the County, as well as growth in future taxable property value.

ST. JOHNS COUNTY, FLORIDA PROFILE

Brief History: Juan Ponce de Leon, a Spanish Explorer, once commanded an expedition searching for the island of Bimini and the Fountain of Youth. On April 2, 1513 he and his crew landed on what is now known as St. Johns County. It was not until September 8, 1565, that Spanish Admiral Don Pedro Menendez de Aviles founded St. Augustine. During the next several years St. Augustine was besieged by fighting among the Spanish, French and British. In 1586 Sir Francis Drake sacked and burned the city to the ground. This galvanized the citizens into constructing a suitable fort. Requiring nearly thirty years to build, the Castillo de San Marcos, which is still standing today, was completed and subsequently fended off several potentially disastrous British raids. In 1783, England returned Florida to Spain once again making St. Augustine a Spanish town. American Secretary of State John Quincy Adams and Spanish Minister Luis de Onis reached an agreement in 1819 by which Spain gave the United States title to Florida. St. Johns County was created in 1821. General Andrew Jackson became the first U.S. military governor of Florida. On March 3, 1845 Florida became the 27th State of the Union. St Augustine has remained the County Seat.

Land Area: St. Johns County encompasses 609 square miles and is located in the Northeast region of Florida directly south of Duval County (Jacksonville). The Atlantic Ocean borders the County on the east and the St. Johns River borders the County on the west. Flagler County is to the south.

Government Structure : St. Johns County has a "Commission Administrator" form of government. The Board of County Commissioners is a five-member board by district elected Countywide. The Commission appoints a County Administrator to implement its policies and manage County operations.

Population

1980 Census	51,303
1990 Census	83,829
2000 Census	123,135
2010 Census	190,039
2019 (Estimated)	254,412
2020 (Estimated)	265,032
2021 (Estimated)	276,096

Population Demographics (2010 Census)

	<u>St. Johns</u>	<u>Florida</u>	<u>U.S.</u>
0-17 years	23.1%	21.3%	24.2%
18-34 years	17.5%	21.4%	23.2%
35-54 years	29.7%	27.5%	28.2%
55-64 years	14.0%	12.4%	11.6%
65-79 years	11.6%	12.5%	9.3%
80+ years	4.1%	4.9%	3.6%
Median Age	42.2	41.1	37.3

Incorporated Municipalities (2020 Estimate)

City of St. Augustine	15,306
City of St. Augustine Beach	6,852
Marineland (part)	2
Unincorporated	<u>243,507</u>
Total	265,667
Total Households in St. Johns County	104,684

Population by Race*

	<u>St. Johns</u>	<u>Florida</u>	<u>U.S.</u>
White	88.6%	77.3%	76.3%
African American	5.6%	16.9%	13.4%
Asian	3.3%	3.0%	5.9%
American Indian	0.3%	0.5%	1.3%
Other	2.2%	2.3%	3.1%
<i>*Race alone or in combination with one or more other races</i>			
Hispanic**	7.5%	22.9%	18.5%

***Any race (not mutually exclusive)*

Population Density (Persons per Square Mile)

St. Johns County	316.4
State of Florida	350.6
United States	87.4

(2010 - Ranked 21st of 67 Florida Counties)

Birth Rates (per 1,000) (2019)

St. Johns County	8.8
State of Florida	10.3
United States	11.9

% Persons at Poverty Level (2019 Estimate)

St. Johns County	6.4%
State of Florida	12.7%
United States	10.5%

% Medicaid Recipients (2019)

St. Johns County	8.0%
State of Florida	17.7%
United States	17.2%

Source: BEBR (Florida), FL Dept of Health, US Dept of Health, and U.S. Census Bureau

ST. JOHNS COUNTY, FLORIDA PROFILE

Labor Force

	<u># Workers</u>
2000	61,781
2010	97,450
2015	109,011
2020	132,464

Unemployment Rate (September 2020)*

St. Johns County	3.8%
State of Florida	7.2%
United States	7.9%

* Florida Department of Economic Opportunity

Largest Industrial Employers (2020)

<u>Industrial</u>	<u># of Employees</u>
Northrop Grumman	1,200
PGA Tour	800
Carlisle Interconnect	650
Advanced Disposal	570
Ring Power	545
Hydro Extrusion	355
TPC Sawgrass	320

Largest Non-Industrial Employers (2020)

<u>Non-Industrial</u>	<u># of Employees</u>
St. Johns County Schools	5,298
Flagler Health+	1,809
St. Johns County Government	1,363
Florida National Guard	900
St. Johns County Sheriff's Office	705
Florida School for the Deaf & Blind	682
Ponte Vedra Inn & Club	525

Source: SJC Office of Economic Development, FL Dept of Economic Opportunity, SJC Chamber of Commerce

Note: As with many communities, the largest employers are non-industrial and in the public sector.

Employment by Industry (2010 Census)

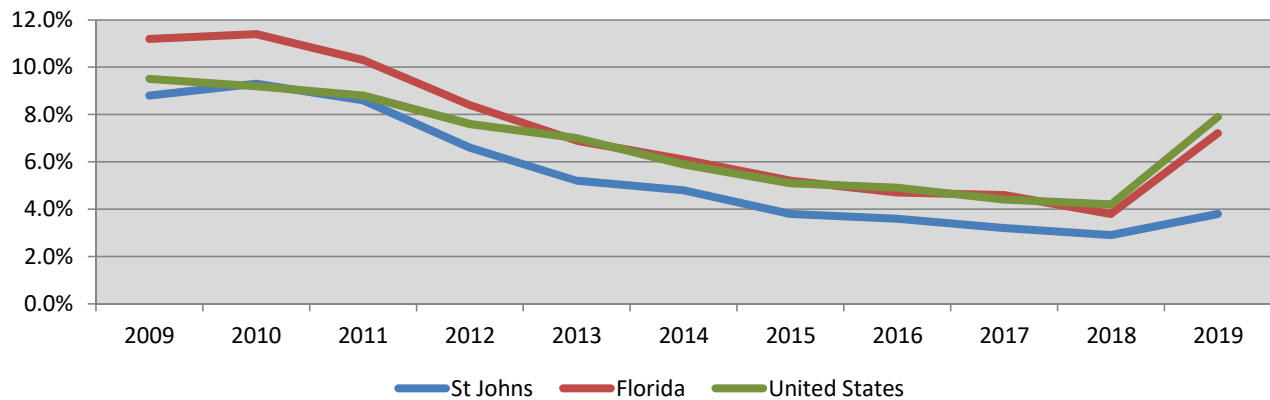
	<u>St. Johns</u>	<u>Florida</u>	<u>U.S.</u>
Trade/Transportation/Utilities	20.1%	20.2%	18.4%
Leisure & Hospitality	12.7%	11.1%	8.7%
Government	12.1%	13.3%	14.9%
Financial/Business Services	23.9%	21.6%	19.0%
Education/Health Services	13.5%	14.5%	15.1%
Natural Resources/Mining	0.8%	1.1%	1.8%
Construction	7.1%	7.3%	6.5%
Manufacturing	5.1%	5.7%	10.6%
Other Services	4.7%	5.3%	4.9%

Personal Income per Capita (2019)

Monroe County (#1 ranked in Florida)	\$101,262
Collier County	\$99,382
Martin County	\$85,394
Palm Beach County	\$83,268
Indian River County	\$80,818
St. Johns County (#6 ranked in Florida)	\$70,498
Sarasota County	\$66,878
State of Florida	\$52,426
United States	\$56,490

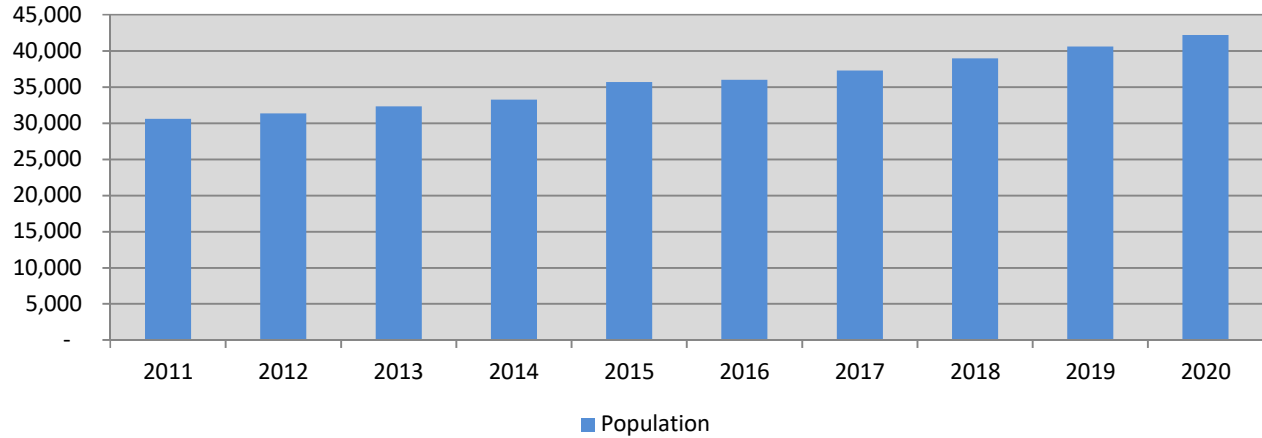
Note: Ranking of 67 Florida Counties by BEA, U.S. Commerce Dept.

Unemployment Rate Trends



ST. JOHNS COUNTY, FLORIDA PROFILE

Student Enrollment Trend



Average Annual Wages (2019)*

St. Johns County	\$45,634
State of Florida	\$51,761
United States	\$53,490

Principal Taxpayers (2019)

Florida Power & Light	1.20%
Northrup Grumman System	0.52%
CWI Sawgrass Hotel	0.47%
Ponte Vedra Corp	0.40%
CPG Partners	0.18%
Bellsouth Telecommunications	0.17%
Key Beach North, LLC	0.16%
Florida East Coast RY	0.16%
Mattamy Jacksonville, LLC	0.14%
Remington FL Investors, LLC	0.13%
All Other	96.47%

% of Total

% Assessed Property Value By Use (2019)

St. Johns County - Residential	84.9%
State of Florida - Residential	72.2%
St. Johns County - Commercial	8.3%
State of Florida - Commercial	15.4%
St. Johns County - Industrial	1.5%
State of Florida - Industrial	3.9%

Average Taxable Values**

Vacant Residential	\$67,354
Mobile Homes	\$253,813
Multi-Family Home	\$48,465
Single Family Home	\$457,351
Condominium	\$194,962
All Other	\$289,023

**Net of Homestead Exemption where applicable for Tax Year 2019

*US Bureau of Labor Statistics and Florida Office of Economic & Demographic Research

ST. JOHNS COUNTY, FLORIDA PROFILE

Educational Attainment

County Residents 25 Years and Older with College Education (%):

	<u>St. Johns</u>		<u>Florida</u>		<u>U.S.</u>	
Some College	21.2	%	20.8	%	21.2	%
Associate Degree	8.6		8.9		7.8	
Bachelor Degree	29.0		16.5		17.9	
Graduate/Professional Degree	15.1		9.3		10.6	
Total	73.9	%	55.5	%	57.5	%

Educational Facilities

Elementary Schools	18		<u>Students (Last day count June 2020)</u>	
K-8 School	6		Elementary Schools	19,410
Middle Schools	7		Middle Schools	10,417
High Schools	7		High Schools	13,038
Charter / Vocational / Technical	4		Alternative Schools	<u>1,410</u>
Virtual School	1		Total Students	44,275
Alternative Center	2			
Juvenile Justice Facilities	2		<u>Staffing</u>	
Public College	3		Teachers	2,931
Private College (Flagler College)	<u>1</u>		Administrators	661
Total Facilities	51		Support Staff	<u>1,706</u>
			Total Staffing	5,298

5-Yr. Plan: 2 new K-8 schools, 2 new 9th-Grade Cntrs, 1 new middle school

Average SAT Score (2018)

St. Johns County	1176		<u>Student / Teacher Ratio</u>	
State of Florida	1033		St. Johns County - Grades PK-3	15.09: 1
United States	1068		St. Johns County - Grades 4-8	17.52: 1
			St. Johns County - Grades 9-12	18.20: 1

Average ACT Score 22.9 in the District compared to State of Florida 19.9 and national average of 20.8

Revenue sources: 56% Local, 39% State, and 5% Federal

St. Johns County School District Accomplishments

St. Johns County School District was first in the state out of 67 districts in total school accountability points for the past nine years and is one of only two districts in Florida with a grade of A each year since 2010. High School Graduation Rate is 94.3 percent based on the federal graduation rate compared to the state average of 86.9 percent. On Advanced Placement (AP) Exams 72% percent received college credit, above the state average of 52.6 percent. 32 seniors placed in top 1 percent on the PSAT earning status of a National Merit Semifinalist. Won Healthy School District Silver Award – one of only seven districts in Florida to earn the Silver level for maintaining a healthy environment for students, employees and the community

Culture & Recreation Areas

Libraries	6	County Parks	100
Community Centers	7	School Park Sites	10
Community Swimming Pools	1	State Parks	6
County Golf Course	1	City of St. Augustine Parks	4
Gymnasiums	2	Water Mgmt. Conservation Land	4
Outdoor Amphitheatre	1	Boat Ramps	14
Paddle Tennis Courts	17	County Piers	3
Multi-Purpose Fields	29	Miles of Beaches	42
Softball / Baseball Fields	54		
Tennis Courts	27		
Basketball Courts	32		

ST. JOHNS COUNTY, FLORIDA PROFILE

Health Care

Flagler Hospital (335 Beds)	
Intermediate Care (105 Beds)	
Mayo Clinic-Primary Care Clinic	
St. Johns County Health Department	
VA Clinic	
Nursing Homes (8) (720 Beds)	
Home Health Agencies (7)	
Assisted Living Facilities (18) (964 Beds)	

County - Owned Utilities (2020)

Customers:	
Water*	66,220
Sewer*	55,530
Average Daily Demand (gallons):	
Water	14,472,603
Sewer	6,841,096
# Lift Stations	374

Miles of Lines:

Water	752
Sewer	659
Reuse	56

** (Not an actual customer count but equivalent residential connections).*

Climate

Average July Temperature	91
Average January Temperature	45
Average Annual Rainfall	51.0 inches
Average Elevation	27 feet



The Castillo de San Marcos

Crime Rate Index (2019)

St. Johns County	1,187.8
State of Florida	2,551.1
United States	2,476.6

Source: FDLE.state.fl.us, FBI.gov

Law Enforcement (2019)

Correction Facility Capacities	761
Average Daily Inmate Population	432
% of Correction Facility Capacities	56.8%

Fire/Rescue Stations**

Professional Firefighters	281
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**Not including 2 Stations operated by the City of St. Augustine

Transportation

St. Augustine Airport (10,000' Runway)	
Federal Interstates	I-95 US-1
State Highways	SR-A1A, 13, 16, 206, 207, 210, 312

County Streets and Roads (in miles)	990
Paved Roads Maintained	975
Unpaved Roads Maintained	15
Traffic Signals	134
Bridges	51

Agriculture

The Datil Pepper is almost exclusively grown in St. Johns County.

253 Farms	<u>Total Acres</u> 34,400
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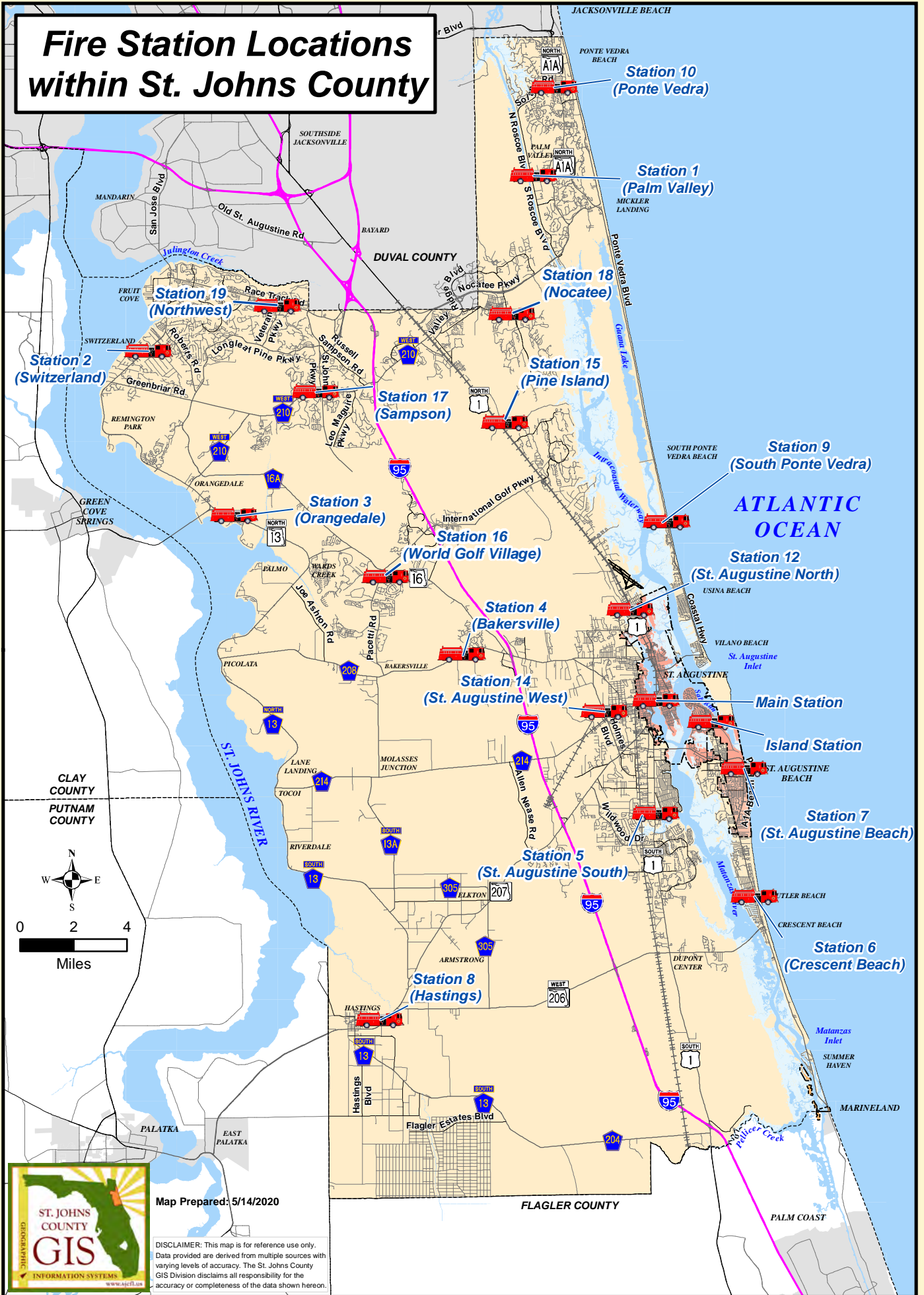
Major Crops in Acres:

Vegetables harvested, all	11,640
Potatoes	8,426
Corn for grain	2,262
Sod harvested	1,340

Market Value: \$58.5 million (Crops)
\$2.9 million (Livestock)

Source: 2017 Census of Agriculture, USDA National Agricultural Statistics Service

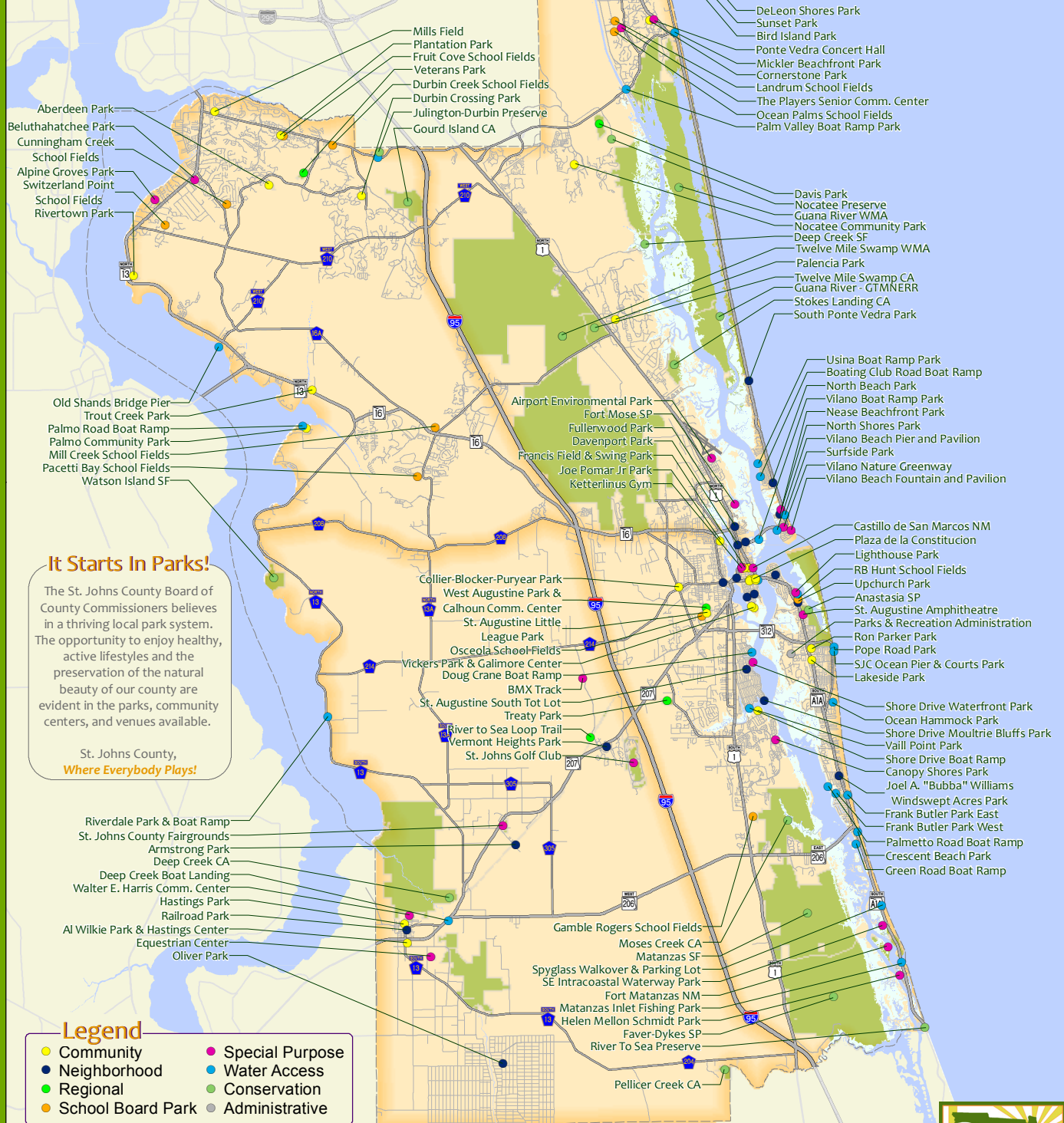
Fire Station Locations within St. Johns County



Map Prepared: 5/14/2020

DISCLAIMER: This map is for reference use only. Data provided are derived from multiple sources with varying levels of accuracy. The St. Johns County GIS Division disclaims all responsibility for the accuracy or completeness of the data shown herein.

Public Recreational Parks, Sites & Venues Within St. Johns County



It Starts In Parks!

The St. Johns County Board of County Commissioners believes in a thriving local park system. The opportunity to enjoy healthy, active lifestyles and the preservation of the natural beauty of our county are evident in the parks, community centers, and venues available.

St. Johns County,
Where Everybody Plays!

Parks & Recreation Dept
www.sjcf.us/Recreation
 904-209-0333

St. Johns County Venues
www.SJCvenues.com
 904-209-0367

Map Created: 12/16/2013





ST. JOHNS COUNTY

OFFICE OF THE COUNTY ADMINISTRATOR

500 San Sebastian View
St. Augustine, Florida 32084

November 1, 2020

Honorable Chair and Board of County Commissioners
St. Johns County
500 San Sebastian View
St. Augustine FL 32084

Dear Commissioners:

Enclosed is the detailed Financial Plan for St. Johns County's Fiscal Year 2021 ("FY 2021 Financial Plan"). The plan provides those resources required by the County to achieve its financial and operating objectives for FY 2021 beginning October 1, 2020. All funding aspects of the County's operations can be examined in this document. It includes revenue and expenditure information for not only the Board of County Commissioners, but for the County's Constitutional Officers as well.

As in previous fiscal years, the FY 2021 Financial Plan is presented in a Program – Performance structure, allowing the Commission and interested citizens to review the function of each County operating program. It contains tables identifying the staffing, capital and other operating resources budgeted by program for the accomplishment of the County's FY 2021 program goals. It also identifies the operating resources budgeted by program for FY 2021 compared to previous years. In addition, it provides comparison measures of program effectiveness and efficiency.

While the Board of County Commissioners approve a single fiscal year budget at a time, the FY 2021 Financial Plan is not a document spanning a single year; rather, it projects available resources over a multi-year time period. Capital Improvement Projects and Long-Range Financial Planning, for example, are viewed over a five-year period. The five-year Capital Improvement Plan (CIP) recommended for accomplishment in this time period may be viewed in the "Capital Budget" section of this document. "Long-Range Financial Planning" may be viewed in the "Budget Summary" section of this document.

COUNTY FUNDS OVERVIEW

Compiled by the St. Johns County Office of Management & Budget, under the leadership and guidance of the County Administrator, the FY 2021 Financial Plan consists of 75 County funds totaling \$1,053,354,980. The largest fund is the General Fund, totaling \$366,085,650 (or 34.8% of the total County budget), which supports the majority of services provided to County residents; including parks and recreation, libraries, law enforcement, courts, tax collection, emergency medical services (EMS), property appraisal and elections.

Other funds within the FY 2021 Financial Plan include the following:

- 45 Special Revenue Funds, totaling \$316,206,344. They include County Transportation, Fire District, Beach Services, Tourist Development and Impact Fees;
- 4 Enterprise Funds, totaling \$268,412,425. They include Solid Waste, two Utility operations, and the County Convention Center;
- 2 Internal Service Funds and 3 Trust & Agency Funds, totaling \$47,253,112. They are Workers Compensation, Health Insurance, employee medical flexible spending accounts and the OPEB Trust Fund;
- 13 Debt Service Funds, totaling \$20,204,604. They include debt service associated with various County financing initiatives; and
- 7 Capital Improvement Funds, totaling \$35,192,845. They include ongoing major construction and renovation projects for the County such as the Sheriff's training facility.



Florida Statute 129 requires the FY 2021 Financial Plan to be adopted as a **balanced** budget. Total expenditures (plus reserves) cannot exceed total revenues (including beginning fund balances). Accordingly, the FY 2021 Financial Plan anticipates total revenues of \$1,053,354,980 and authorizes a total of \$1,053,354,980 in expenditures and reserves within the specific County funds.

The FY 2021 Financial Plan is primarily organized in sections according to the above highlighted fund types (General Fund, Special Revenue Funds, etc.). Specific departments and programs within County funds are listed in the Table of Contents in front of this document. An alphabetical subject index is also provided at the end of this document.

COUNTY MILLAGE RATES

The Florida State Legislature enacted maximum property tax levies for Florida counties that required specified rollbacks of County millage rates in FY 2008 and stipulated certain defined millage rate caps for subsequent years. In addition, further State initiated property tax reform was approved by voters for FY 2009. Additional property tax reform was placed on the ballot in November 2018; however that ballot, known as Amendment 1, failed. The FY 2021 Financial Plan continues to fully comply with all current State laws.

For FY 2021, the Board of County Commissioners adopted the rolled-back rate for the County-wide millage rates, plus the Fire District millage rate, decreasing the County-wide plus Fire District millage rates to 6.8954 mils, after a consecutive nine-year levy of 7.3371 mils. The County-wide millage rate is the tax rate all property owners will pay on their respective property in the County. The Fire District is the tax rate levied Countywide with the exception of the City of St. Augustine.

For FY 2021 the aggregate millage rate for the County decreased approximately 6.0% to 6.8130 from 7.2512 mils in FY 2020. The aggregate millage rate is the rate obtained by dividing the

sum of all ad valorem taxes levied by the County by the total taxable property value of the County, thereby expressing an average tax rate for the County, as defined by Florida Statutes.

COUNTY STAFFING

Between FY 2007 and FY 2013, in response to two phases of Florida property tax reform, coupled with a downturn in the economy, total employees under the County Commission were reduced from 1,305.9 to 1,148.8 full-time equivalent employees (FTEs). Since 2013, the Commission has intermittently approved FTEs with FY 2020 marking the first fiscal year to have surpassed FY 2007; however, these subsequent FTEs have been fundamentally allocated for both public safety, disaster recovery, and utility services while areas including Parks & Recreation and HHS (Health & Human Services) remain below FY 2007 levels.



<i>BCC Area</i>	<i>FY 07 FTEs</i>	<i>FY 13 FTEs</i>	<i>FY 20 FTEs</i>	<i>FY 21 FTEs</i>
General Government	169.2	163.6	170.0	174.2
Fire Rescue	267.8	301.8	353.8	360.9
Other Public Safety	54.0	53.4	74.0	74.4
Parks & Recreation	129.8	96.8	90.1	90.1
Library Services	81.3	72.0	78.6	78.6
Growth Management	144.1	84.4	142.1	141.2
HHS	133.5	56.7	64.7	64.7
Public Works	172.2	149.1	156.1	157.2
Solid Waste	19.0	15.1	18.6	18.7
Utility Services	132.1	146.1	183.6	185.7
Amphitheatre	3.0	7.0	25.0	24.5
TOTAL FTEs	1,305.9	1,145.8	1,356.6	1,370.0

TOTAL COUNTY BUDGET

The County’s total FY 2021 Budget of \$1,053,354,980 increased about \$113.2 million or 12.0% in comparison to the adopted FY 2020 Budget as amended, attributable to both non-recurring costs (including multi-year disaster recovery grant programs through COVID-19 CARES Act and CDBG-DR, and Utility Services State Revolving Loan proceeds funding their respective capital program) and recurring effects (including continued residential and non-residential growth and its effects on Ad Valorem receipts, utility water & sewer revenues, and impact fees).

Initial County expenditure budget guidelines for FY 2021 limited increases for recurring operating budgets to 2% (with no automatic increases), prioritizing essential County government infrastructure. For the third consecutive year, insurance contributions for the employer, employees, and retirees were again tied to an Employee Cost Index (3.3%) to ensure equitable participation and control of the County's self-funded healthcare program.



The County's Capital Improvement funds reflect remaining appropriations for a Sheriff's training facility construction project originally approved by the Board of County Commissioners in FY 2019, and funded through an internal County loan (paid back using law enforcement impact fees). In addition, the 2019 Capital Projects Fund includes multiple improvements including a regional library and regional park in the World Golf Village area of St. Johns County.

The FY 2021 General Fund budget of \$366,085,650 increased approximately \$86.0 million or 30.7% from the amended FY 2020 level. Constitutional Officers and Court Services comprise 35.2% of the total FY 2021 General Fund budget (including reserves). The following table further highlights the General Fund budget changes.

General Fund Budget Comparison (In \$ Millions)

Service Area	FY 2020 Amended Budget	FY 2021 Adopted Budget	\$ Increase / (Decrease)
Board of County Commissioners General Fund Departments	\$83.0	\$81.6	(\$1.4)
Constitutional Officers & Court Services	\$98.5	\$105.6	\$7.1
Disaster Recovery	\$29.0	\$116.9	\$87.9
Transfer to Funds	\$22.9	\$6.0	(\$16.9)
General Fund Reserve	\$46.7	\$56.0	\$9.3
Grand Total	\$280.1	\$366.1	\$86.0

For FY 2021, the General Fund reflects a significant increase in appropriation for Disaster Recovery programming including Community Development Block Grants (CDBG-DR) designed to address housing, infrastructure and economic development needs; and Coronavirus Aid, Relief, and Economic Security (CARES) funding providing COVID-19 response resources, to include back-to-business, person protective equipment (PPE), and residential assistance initiatives. The Board of County Commissioners General Fund Departments largely reflected austerity measures



implemented at the onset of COVID-19 to safeguard the continuity in County services into Fiscal Year 2021. In addition, Codes Enforcement services were transitioned to the Building Services Fund. The Sheriff's Office operations reflected the largest recurring operational increase for FY 2021, increasing approximately \$6.7 million or 8.2%. Finally, General Fund reserves increased by approximately \$9.3 million or 19.9%.

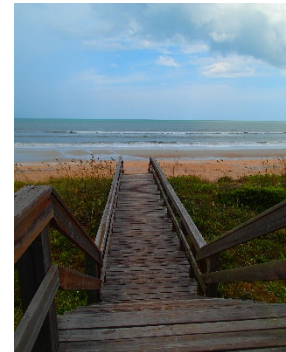
The FY 2021 General Fund budget includes a net 4.325 increase in FTEs including a contract administration manager to centralize the pursuit of grant funding, the addition of 3.0 general government positions for Personnel Services and Facilities Management, and the transition of a public safety communications position from part-time to full-time.

COUNTY REVENUE

St. Johns County receives revenue from a variety of sources – ranging from property taxes, automobile tag fees, and traffic tickets to tourist development “bed” taxes and library fines. Property (or “Ad Valorem”) taxes, one of the largest County revenue sources, comprise 20.5% of the total budgeted FY 2021 County revenue (including cash forward). The County had experienced almost a 31% decrease in taxable property values from FY 2008 through FY 2013 due to the combined effects of property tax reform and the economic downturn. This decrease compares to an average annual increase of 18.4% over the previous 5 years before FY 2008. For fiscal years 2016, 2017, 2018, 2019, 2020, and 2021, taxable property values have increased 9.1%, 8.9%, 8.1%, 8.9%, 9.9%, and 11.1% respectively.

Grant revenue accounts for approximately \$162.0 million or about 15.4% of total budgeted FY 2021 County revenue, benefiting a cross-section of County programs and services. Most notable is \$87.6 million in aforementioned CDBG-DR grants and \$29.5 million in CARES Act grants.

Certainly, the COVID-19 pandemic affected the County's approach to budgeting revenues for FY 2021 and is expanded upon under the COVID-19 section of this transmittal.



COUNTY EXPENDITURES

As mentioned previously, County budgeted expenditures and reserves for FY 2021 total \$1,053,354,980. Total FY 2021 County budgeted expenditures and reserves increased approximately \$113.2 million or 12.0% in comparison to the adopted FY 2020 Budget as amended. Total FY 2021 County budgeted reserves increased over \$16.9 million, primarily within the General Fund, Solid Waste Fund, and Utility Services Fund.

General pay increases, comprised of a 2.5% cost of living index (ECI) were approved within the FY 2021 budget to preserve the County's pay plan.

The self-funded employee Health Insurance Fund had been strong financially from FY 2007 through FY 2013 due to relatively low annual healthcare claims expenditure growth of just over 5% compared to an actuarially expected 8%. Since FY 2014 annual claims expenditure growth has averaged almost 13%. For FY 2017, an 18.2% employer increase was approved to address the County's claims trend. Beginning in FY 2018, the County increased employee participation within the preferred provider organization (PPO) while offering an alternative

cost-effective high deductible health plan (HDHP) option. Beginning in FY 2019, the Board of County Commissioners, through the assistance of the County's Health Insurance Committee, has committed to tying healthcare insurance contributions for the employer, employees, and retirees to an Employee Cost Index to ensure equitable participation and control of future healthcare programs. With a significant migration of employees and retirees to the HDHP, and continued commitment to shared healthcare costs, the County was able to reduce its employer contribution by 10% retroactive to FY 2020 and continuing in FY 2021.

Related to the County's Health Insurance Fund, the County's OPEB actuarial report reflected the ongoing commitments to both health insurance costs (see above) and funding the OPEB actuarial annual contribution consecutively since FY 2007. The strong position of the OPEB Fund provides the flexibility to discontinue the annual contributions, for the immediate future, beginning in FY 2021. The health of the OPEB Fund will be reviewed annually to determine when appropriate to reconvene funding.

As with budgeting revenues, the COVID-19 pandemic affected the County's approach to budgeting expenditures for FY 2021 and is expanded upon under the COVID-19 section of this transmittal.

COUNTY CAPITAL IMPROVEMENT PROJECT (CIP) EXPENDITURES

Capital Improvement Project (CIP) expenditures included in the FY 2021 County budget total \$282.7 million or 26.8% of the total County budget. New CIP expenditures budgeted for FY 2021 total \$120.5 million while capital carryforwards total \$162.2 million. Capital carryforwards are a standard occurrence with capital projects as these complex projects generally span multiple years. With many County staff resources redirected to address the COVID-19 response, significant capital carryforwards were anticipated early in the FY 2021 budget process.

COVID-19

On March 17, 2020, the St. Johns County Board of County Commissioners enacted Emergency Proclamation 2020-01 declaring a state of local emergency due to the threat of the Coronavirus Disease 2019 (COVID-19), following the World Health Organization pandemic declaration, President of the United States Donald Trump's declaration of a State of Emergency, and Florida Governor Ron DeSantis' executive order declaring a public health emergency in the State of Florida.

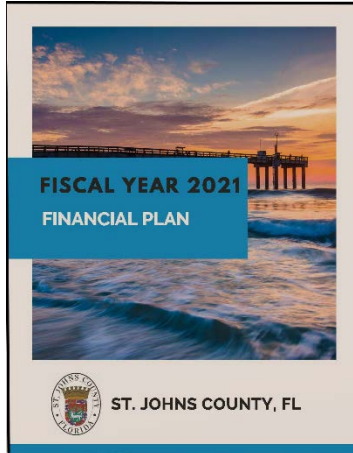


With the St. Johns County COVID-10 response occurring simultaneously with the budget process, our budget efforts focused on ensuring continuity of essential County services for residents and visitors. With Commission concurrence, I directed the Office of Management Budget to contain operating expenditures within reduced State and local revenue remittance for the remainder of Fiscal Year 2020. To maximize the County's COVID-19 response, appropriations for services deemed non-essential were sequestered from Department operations and resources were repurposed where necessary. Each month, beginning in April, County Administration and the Office of Management & Budget reviewed revenue remittance and contained expenditures accordingly. Similarly, revenue modeling for FY 2021 reflected monthly revenue remittance and anticipated behavioral changes in the demand for local government services by residents, tourists, and businesses of St. Johns County.

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act), signed into law on March 27, 2020, created the Coronavirus Relief Fund, which provides \$150 billion in direct assistance for domestic governments. On June 30, 2020, St. Johns County executed a CARES Act Funding Agreement with the State providing for an initial disbursement of \$11,545,806, which represents 25% of the total amount of \$46,183,223 allocated to the County. Multiple programs, including back-to-business, residential assistance, and non-profit assistance, have been established to assist the community with various economic needs related to the pandemic. The County is partnering with local hospital Flagler Health to provide testing sites. In addition, the Board of County Commissioners partnered with the Constitutional Officers, the City of St. Augustine, and the City of St. Augustine Beach, to promote social distancing and strengthen remote workforce capabilities. These programs are continuing through the CARES Act program which currently has a deadline of December 31, 2020.

YEAR 2021 AND BEYOND...

Over the past 40 years, St. Johns County has grown from a population of 51,303 in 1980, to



190,039 in the 2010 Census, and currently approaching approximately 275,000. During this period of time, the County's quality of life has been enhanced through the provision of numerous County programs and services. These programs include nationally-recognized parks and library services, an award winning amphitheater, proactive environmental programs, and "state of the art" water, sewer, and solid waste systems, to name but a few.

None of these programs and services could have been established nor can they be maintained without the continued support of the residents and businesses of St. Johns County who provide the financial resources necessary for such initiatives. In turn, it is the responsibility of the County Commission, County Administration, and staff to ensure those revenues are managed and allocated in a manner that efficiently and effectively achieves the goals of the Commission and promotes the public's confidence in County government.

The FY 2021 Financial Plan is a continuing step in that process. It is, however, a work in progress, a dynamic rather than static document. It must adapt to unforeseen circumstances as they arise over the coming months. Our citizens are, therefore, encouraged to not only review and develop an understanding of the plan, but also to participate in the County's budgetary process over the coming years.

Sincerely,

Hunter S. Conrad
County Administrator

St. Johns County, Florida

Executive Summary of Key Budget Issues

Fiscal Year 2021

Florida County Government Background

The vast majority of Florida counties, including St. Johns County, have a form of county government called “Commission-Administrator”. Essentially, the elected legislative body, the Board of County Commissioners, appoints a County Administrator. This form of government is designed to separate legislative policy-making from its administration. The County Administrator implements and administers policies and programs established by the Board of County Commissioners. The intent is to gain increased professionalism and achieve greater coordination in the implementation of Board policy.

Another principle characteristic of Florida counties is the separate election of County Commissioners and Constitutional Officers (the Clerk of Courts, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector). Constitutional Officers are separately elected administrative officers who have authority to operate in a semi-autonomous fashion. However, the Board of County Commissioners is responsible for addressing and funding their annual budget requests.

The State of Florida recognizes two formal types of enactments by a County Commission: ordinances and resolutions. An ordinance is an official legislative action that establishes a regulation that is legally enforceable as law. A resolution is a less substantial legislative action that may be an expression concerning matters of administration, an expression of a temporary nature, or a provision for the disposition of a particular administrative item of the Commission. Actions of a law-making nature must be executed in the form of an ordinance.

Finally, Florida voters approved the “Save Our Homes Amendment” in November 1992 that took effect on January 1, 1995. Accordingly, permanent residents in Florida are eligible to claim a “Homestead Exemption” after establishing county residency. After recent reform, the basic Homestead Exemption excludes \$50,000 of appraised taxable value from the property tax levy. A November 2018 voter referendum for an additional Homestead Exemption failed. The Property Appraiser’s Office determines eligibility and provides information on other exemptions. In addition, the “Save Our Homes Amendment” sets forth the following:

- All property that is eligible for the Homestead Exemption shall be assessed at just value;
- Assessed valuation on all property that is eligible for the Homestead Exemption shall not increase more than 3% per year or the consumer price index (CPI), whichever is less;
- After any change in ownership, except for separately enacted “portability”, property may be assessed at just value on January 1 of the following year;
- Changes, additions, reductions, or improvements to the homestead property shall be assessed as provided for by General Law;
- In the event of termination of the homestead status, the property shall be assessed as provided for by General Law.

The St. Johns County Budget Process

The St. Johns County Financial Policy (located further in this section of this budget document) guides the development of the St. Johns County budget. As required by Florida Statutes, the County budget:

- a) is **balanced** by fund (total available revenues including available fund balance equal expenditures plus reserves);
- b) conforms to the State uniform chart of accounts;

Executive Summary of Key Budget Issues (cont.)

- c) allocates all available resources among County services; and
- d) establishes adequate reserves by fund.

The County budget process generally begins in January with the updating of the County's 5-year Capital Improvement Plan (CIP). This Plan not only identifies important capital project funding needs, but also may impact County debt management. The County budget review process normally takes place from March through August and includes several public meetings that are open to citizen participation. All County department and agency expenditures, accomplishments and objectives are reviewed. Additionally newly requested personnel, vehicles, capital outlay, deferred maintenance, and computer hardware and software, in particular, are separately requested and closely reviewed.

Final adoption of the County budget occurs statutorily in September after two advertised public hearings. More detail on the County budget process can be found in the County's Financial Policy and, more specifically, in the County Budget Calendar for FY 2021 (also in this document section).

During 2007 the State Legislature led by the Governor undertook property tax reform. The State Legislature enacted maximum property tax levies for local government that required specified rollbacks of millage rates for FY 2008. In addition, further reform was effective for FY 2009 essentially doubling the homestead exemption to \$50,000 and providing for "portability" that essentially carries forward tax advantages in the event of the sale of homestead property. Additional property tax reform was placed on the ballot in November 2018; however that ballot, known as Amendment 1, failed. The FY 2021 Financial Plan continues to fully comply with all current State laws.

St. Johns County Adopted Total Budget Comparison:

Fund Type	FY 2020	FY 2021	Incr/(Decr)
General Fund	\$280,052,013	\$366,085,650	\$86,033,637
Special Revenue	314,933,548	316,206,344	1,272,796
Enterprise	232,181,684	268,412,425	36,230,741
Internal Service	45,690,419	42,114,744	(3,575,675)
Debt Service	19,820,679	20,204,604	383,925
Capital Improvement	42,237,626	35,192,845	(7,044,781)
Trust & Agency	5,189,576	5,138,368	(51,208)
Total	\$940,105,545	\$1,053,354,980	\$113,249,435

Note: The Above "Fund Types" are further explained in this section of the budget document.

Executive Summary of Key Budget Issues (cont.)

FY 2021 County Budget Differences

The total FY 2021 County budget increased about \$113.2 million or 12.0% in comparison to the FY 2020 adopted County budget as amended through January 31, 2020. The General Fund budget increased approximately \$86.0 million or 30.7%. Special Revenue funds increased approximately \$1.27 million or 0.4%. Enterprise funds increased approximately \$36.2 million or 15.6%. Internal Service funds decreased approximately \$3.6 million or 7.8%. Debt Service funds increased approximately \$0.4 million or 1.9%. Capital Improvement funds decreased approximately \$7.0 million or 16.7%. The Trust & Agency funds decreased \$51,208 or 1.0%. The changes in these seven fund types account for the entire total County budget increase of \$113.2 million.

Executive Summary of Key Budget Issues (cont.)

The General Fund, reflecting an \$86.0 million increase, includes a \$5.85 million increase in property taxes resulting from an 11.13% increase in taxable property values (adopted at the rolled back millage rate for FY 2021). In addition, the General Fund reflects the carryforward of combined CDBG-DR (Community Development Block Grant – Disaster Recovery) grants as well as CARES (The Coronavirus Aid, Relief, and Economic Security) grants of approximately \$92.9 million. The FY 2021 General Fund also reflects reductions in local half cent sales tax remittance from the State of Florida based upon initial COVID-19 behavioral activities and remittance. The Enterprise Funds reflect the Utility Services increase in capital carryforwards and growth fund balance (approximately \$13.1 million), as well as additional state revolving loan projects over FY 2020 (approximately \$19.0 million). The Enterprise Funds also reflect growth in residential and commercial solid waste collection and recycling. The Capital Improvement Funds reflect the natural spenddown of multi-year capital projects, in this case, the Sheriff’s Office training facility (highlighted in the Capital Improvement Fund section of this policy document), which is anticipated to open in FY 2021. Finally, Internal Service Funds reflect the reduction in employer contribution to the Health Insurance Fund, as the County further migrates from a PPO to a high deductible health plan (HDHP). Specific information on budget increases (or decreases) can be found within each individual fund and associated County department within this budget document (see, for example, the “Reader’s Guide” within this section of the budget document), and may be a part of the following general discussion.

Long-term St. Johns County Goals

While there are multiple individual County program or department goals, **ten key** organization-wide long-term County goals and priorities were formally identified by the Board of County Commissioners on March 5, 2013. In addition, County planning processes also continue to influence development of the County’s CIP and other long-range goals. Most County departments have long-range strategies with several having been developed through the aid of consulting studies or master plans and committees or community visioning groups. For example, Parks & Recreation, Library Services and Fire Services all have long-range Master Plans. County Road 210 and North-South 2209 Corridor Studies are examples of consulting studies that continue to guide County Transportation budgets as well as the Countywide Master Drainage Study. Transportation budgets must balance demands for pavement management on existing infrastructure, new capital improvements, stormwater management, and water quality improvement modeling. The ten key organization-wide long-term County goals and priorities identified by the Board are summarized in the following list:

- 1. Promote Economic Development:** The Board has established economic development as its number one priority. This County goal continues to be twofold: attract new business and industry to the County and help existing businesses and industries prosper. FY 2021 will continue the regional efforts begun in FY 2001. The County supported a major County Visioning and Strategic Plan for economic development beginning in FY 2002. Major focused redevelopment efforts, including the use of debt financing and Community Redevelopment Agency (CRA) funding, were put in place specifically for West Augustine, Vilano Beach, and Flagler Estates.

The County’s first Director of Economic Development was hired during FY 2012 to work more closely in cooperation with the Chamber of Commerce, the Industrial Development Authority (IDA), and JAXUSA Partnership (a regional economic development agency for northeast Florida). The Tourist Development Fund continues to contribute to the County’s long-term beach re-nourishment projects as well as funding the debt service on the renovated County Amphitheatre. Finally, the Housing and Community Services department, largely through federal grants, continues major efforts in the promotion of affordable housing for income eligible County residents.

Executive Summary of Key Budget Issues (cont.)

Short-term: The County Commission continues to make economic development its top priority including but not limited to: agriculture, tourism, job creation, and an enhanced commercial tax base. A Florida Department of Economic Opportunity's September 2017 report noted St. Johns and Okaloosa counties as having the State's lowest unemployment rate at 2.7% each. The Nocatee Development is listed as the nation's third best-selling master-planned community by RCLCO and John Burns Real Estate Consulting. The St. Johns County School District has earned an overall rating of "A" by the Florida Department of Education its 14th consecutive year. In February 2015, the Board created a Tax Increment Financing (TIF) area as part of the Durbin Creek National LLC commercial intensive development. The project, known as Durbin Park, is the largest concentration of urban development in the county, and first designated urban service area in the state; with 2.8 million square feet designated for offices, 2.4 million square feet of retail space, 350 hotel rooms, and nearly 1,000 multi-family units. In FY 2018, St. Johns County Board of County Commissioners approved economic Development incentives valued at \$2.8 million, a DRI Modification, and PUD Major Modification to pave the way for the PGA TOUR, Inc. to invest \$86 million to consolidate their corporate headquarters (anticipated to open in FY 2021) into a single location in Ponte Vedra Beach, and create 300 new jobs. In FY 2020, Baptist Health purchased land in the Silver Leaf development, to be used for the development and operation of a medical campus of up to 150,000 square feet.

- Promote the County's Health, Safety, and Welfare:** Since FY 1997 the County has implemented a transition from a volunteer force to a professional firefighter force. This transition has been based on the 1996 Tri-Data consulting study to improve fire protection services in the County over the long-term. However, there continues to be a need for further staff positions to continue to better address County population growth as well as recognized professional staffing and safety standards. In FY 2005, salary structure issues (i.e., equitable salary structure comparability with nearby Duval County) also had to be addressed. The State's 2008 property tax reform and the recent economic downturn, however, created significant problems for further planned expansion of Fire Services. State property tax reform resulted in the Fire District millage rate being lowered to 1.062 mils in FY 2009. The County Commission approved an increase in the Fire District millage rate back to 1.20 mils in FY 2010 and incrementally shifted millage (from the General Fund) up to 1.4700 mils in the Fire District Fund in FY 2017, where it remained until the Commission approved the rolled-back rate for FY 2021. The current millage rate for FY 2021 is 1.3813 mils. While capital expenditures were largely deferred since FY 2009, the County's residential and commercial growth since FY 2013 has provided sufficient impact fees to construct additional three fire stations (new stations in Nocatee region and the northwest region, and a replacement station in the southern region of St. Johns County) with an additional station planned for construction (tentatively FY 2022) in the southwest region. Federal SAFER grants in FY 2013, FY 2016, and FY 2019 have assisted in staffing for fire stations in Palencia and Nocatee respectively, bringing the total professionally-staffed stations to eighteen.

The Board has also consistently addressed the County Sheriff's budget requests to maintain and enhance public safety in a rapidly growing County. From FY 2001 to FY 2011, the Sheriff's Office budget was increased by over \$30 million or over 9% per year. In FY 2020 the Sheriff's Office budget increased 9.1% to an \$82.2 million annual operation (29.3% of the General Fund, including reserves). To meet State initiatives, the Emergency Management budget almost tripled during the same time. Emergency Management provides further service improvement with the construction of a securer location County Emergency Operations Center, out of a flood zone, in FY 2009.

Executive Summary of Key Budget Issues (cont.)

A \$27 million 800-Megahertz emergency interoperable radio system was completed during FY 2013 that significantly enhances public safety operations in the County. Since FY 2017, the County's Emergency Operations has expanded to a Disaster Recovery program in response to recent Hurricanes Matthew, Irma, and Dorian; in addition to the COVID-19 pandemic. This Disaster Recovery program has championed FEMA reimbursement programs, as well as the currently funded total \$29.5 million CARES Act program approved by the Commission (the Department of Treasury program allows up to \$46.2 million for St. Johns County).

Short-term: For FY 2021, the Fire District Fund reflects the addition of three battalion chief positions and the addition of one systems support technician. The Fire District Fund operates in a net positive position for FY 2021, continuing to leverage SAFER (Staffing for Adequate Fire & Emergency Response) grant activities to assist in funding firefighter positions. The northwest station was funded through an accumulation of Fire/EMS impact fees that the Fire Rescue Department had strategically set aside for growth related capital needs. For FY 2021, the design and engineering for a new southwest region fire station is funded through an accumulation of Fire/EMS impact fees. The FY 2021 Sheriff's Office operations reflects continued growth demands and reflects an 8.1% increase over FY 2020. Finally, Emergency Management reflects an appropriation of \$28.5 million for CARES Act funding (with \$1.0 million projected to be expensed in FY 2020).

- 3. Address the County's Long-term Financial Stability:** The Board continues to highlight concerns associated with long-term financial stability: County debt reduction, consideration of new revenue sources and options, maintaining equitable employee compensation including benefits, continued effective and efficient County program and service delivery management, and lower cost contracting. The combined total effect of property tax reform and property devaluation resulted in over a 30% decline in County taxable property values through FY 2013. Through FY 2013, County property taxes were near FY 2006 levels, despite a population increase of 21% and a cost of living increase of 19% since FY 2006. In response, the County implemented enhanced managerial and stricter financial controls to ensure better financial sustainability into the future. The Board did modestly raise millage rates in FY 2010 and FY 2012 to fund the mandated new emergency radio system and improve financial stability for the General Fund and the Fire District Fund. County reserves also have been generally built up and utilized to bridge to better economic conditions. During FY 2014 Standard & Poor's raised the County's credit rating from AA- to AA+ citing in part strong management and a strong relatively low debt and contingent liability profile. In FY 2019, the County issued refunding bonds to refund and reduce annual debt service, following similar refunding opportunities in FY 2015, FY 2012, and FY 2009 for governmental funds. For Enterprise Funds (utility services), recent County refunding bonds were issued in FY 2016, FY 2014, and FY 2013.

Short-term: FY 2021 reflects aggregate County reserves of \$243.8 million including 56.0 million in the General Fund. For FY 2021, the General Fund maintains approximately \$31.1 million, per the Commission's reserve policy to maintain no less than two months of regular General Fund operating expenditures.

Executive Summary of Key Budget Issues (cont.)

- 4. Address the County's Deferred and Emerging Infrastructure Needs:** The Board specifically listed the following areas of concern: transportation, utilities, parks, deferred maintenance, and stormwater management. Aging of certain County facilities coupled with several years of budget reductions resulted in a significant backlog of deferred maintenance. Since FY 2013, the Commission has prioritized annual funding toward countywide deferred maintenance, with the goal of reducing asset deterioration and maximizing County asset life. Since FY 2020, the deferred maintenance program has achieved its goal with the program transitioning into a renewal and replacement program.

In FY 2013 the Board achieved significant negotiated savings on the new \$27 million 800-Megahertz emergency radio system and utilized JEA franchise fees for almost a 50% down payment on the system. The stormwater federal mandate requires compliance to the Stormwater Drainage and Surface Water Quality Act under current Environmental Protection Agency (EPA) regulations. Full compliance may require significant capital outlays ranging to over \$250 million. Compliance will likely be staged and completed over multiple years. Pavement management preserves acceptable County road conditions and, if not addressed, could enter an acute phase where the longer County road conditions deteriorate, the higher the corrective cost becomes.

The County still has available borrowing capacity within its gas taxes and current half-cent sales tax revenues, if necessary, in addition additional capacity to levy local option gas taxes and up to one-cent discretionary sales tax for infrastructure. The discretionary sales tax, which could generate an estimated \$35 million per year, requires approval through a voter referendum.

Short-term: For the ninth consecutive year, the FY 2021 County budget continues to specifically address deferred maintenance/renewal & replacement projects, funding \$2.1 million Countywide. Another \$4.9 million (not including carryforwards) in the FY 2021 budget addresses capital, vehicle and computer hardware/software replacements. The FY 2021 budget for pavement management totals \$10 million with the goal of increasing funding to \$14.0 million annually by FY 2024.

- 5. Participate in Regional Initiatives:** The Board emphasizes continued active participation in regional program approaches and initiatives particularly for the following services: transportation, education (with the County School Board), jail operations, water quality and availability, job creation, solid waste management, parks and recreation, and St. Johns River management. Partnering with other northeast Florida counties or other governmental entities helps coordinate regional efforts and should result in better efficiencies. The County maintains annual joint Board meetings with the School Board and the City of St. Augustine for this purpose.

Short-term: The FY 2021 total County budget continues to reflect numerous partnerships involving the County with a major focus on regional transportation projects and beach renourishment.

- 6. Maintain and Enhance the County's Quality of Life:** Another Board priority is to maintain and enhance the quality of life within the community, including but not limited to: County beaches, parks, libraries, and bicycle/hiking trails. County beaches, particularly St. Augustine beach, have been addressed in recent years with ongoing, multi-year re-nourishment projects largely through federal funding that requires a County match.

Before the economic downturn, the County had undertaken an aggressive effort to add parks often through the assistance of State funding with development of parkland in the southeast (Southeast Intracoastal Waterway Park), northwest (Veterans Park and Alpine Groves Park), and northeast (Davis Park). Relative to libraries, a Board decision was made in 1999 to utilize, at the time, public

Executive Summary of Key Budget Issues (cont.)

building impact fees and commercial paper debt for library expansion. Two major expansion projects resulted: the Ponte Vedra Beach Branch expansion in FY 2002 and the new Southeast Branch Library in FY 2003. In addition, Parks and Libraries represented about 80% of the 2004 Sales Tax Bond issue projects, which also resulted in the new Anastasia Island Branch Library that opened during FY 2008. The “06 Sales Tax Bond Projects” debt financing also contributed over \$17.5 million for park projects.

In FY 2020, the Board of County Commissioners approved \$16.6 million, from the General Fund (see “2019 Capital Improvement Projects” within the Capital Improvement Funds section), for a new multipurpose park, library, sidewalk infrastructure, beach re-nourishment efforts, waterway access improvements and expansion of an existing park facing capacity issues.

In FY 2020, the Commission approved \$12.1 million in funding, in a cost share partnership with the Army Corp of Engineers, for the construction of the Coastal Storm Risk Management Project in portions of South Ponte Vedra and Vilano Beach.

Short-term: A significant share of deferred maintenance funded in the FY 2021 County budget continues to address existing County parks or other recreational and library facilities. The FY 2021 contains 2019 Capital Improvement Project (discussed above) appropriations approved in FY 2020 which were carried forward into FY 2021.

- 7. Protect and Promote the County’s Environment:** The County’s Environmental Services division was created in FY 2009 as a result of reorganization. Various staff from other County departments or divisions (Planning, Recreation and Parks, Public Works, Development Review, Facilities Maintenance, and Land Management) was consolidated in one division with the mission to conserve, protect and restore the natural and cultural resources of the County for current and future generations. The division coordinates environmental initiatives such as the Habitat Conservation Plan (HCP) for County beaches, bald eagle nest evaluations, and other environmental mitigation projects in addition to all environmental and cultural element reviews for new development plans for compliance with the County’s Comprehensive Plan and Land Development Code. Recent years have brought significant revisions to the County’s Comprehensive Plan as well as the implementation of new stricter land development regulations (LDR’s). Wetland and Upland Buffer, Greenways and Blueways, and Habitat and Conservation Plans have also been completed. A continuing initiative is the further implementation of the County’s Greenways, Blueways & Trails Master Plan. In addition, from a FY 1999 Board directive, the County continues to set aside \$300,000 annually in reserve to help leverage funds for opportunities to acquire land for preservation or conservation purposes as well as pursue State grants for the same purpose. For example, since FY 2005 the County had been awarded State FCT grants totaling over \$16 million for new conservation parkland and off-beach properties.

Short-term: The FY 2021 budget reflects the County’s continued efforts to address stormwater management (or water quality improvement) projects funded in the County’s Transportation Trust Fund. Also during FY 2013 the County investigated the conversion of a substantial portion of its vehicle fleet to compressed natural gas (CNG) as a potential environmental initiative that could also generate significant fuel cost savings and that initiative is anticipated to be fully functional during FY 2018. Environmental Services was further consolidated with other Growth Management functions into one County Growth Management department in FY 2015, but its coordinated environmental improvement efforts continue.

Executive Summary of Key Budget Issues (cont.)

8. **Enhance County Beautification and Appearance:** The Board’s emphasis is the enhancement of County entryways, signage, and scenic corridors. As a relatively new initiative, the main approach has been use of the County’s Tree Bank Fund to help match potentially available grants. The County also works with community groups to continue to improve the William Bartram Scenic Highway as well as the A1A Scenic Highway.

Short-term: In the FY 2021 budget, the County continues to leverage Tree Bank Fund (a Special Revenue fund) resources toward adding further landscaping and beautification to County entryways.

9. **Emphasize Community Redevelopment:** The Board has emphasized other communities in the County in need of redevelopment or economic revitalization, such as Hastings and Armstrong, in addition to the Community Redevelopment Agency of St. Johns County (“the CRA”). The CRA itself is a single, countywide umbrella for three specific areas in the County: West Augustine, Vilano Beach, and Flagler Estates. All three were formed as CRA’s in FY 2002 and FY 2003 to utilize tax increment financing (TIF) to provide for additional community infrastructure that would help toward revitalizing each community. Accordingly, the Solomon Calhoun Community Center and Swimming Pool was constructed in West Augustine; the Vilano Town Center project was constructed for Vilano Beach; and additional road paving was completed for Flagler Estates. Because these projects were accelerated and completed through debt financing, current TIF revenue goes toward paying the associated debt service. Unfortunately, both property tax reform and the economic downturn significantly reduced TIF revenue. Even so, other projects have been completed for the CRA: an infill roads program for West Augustine permitting the building of 111 new affordable (CWHIP) homes; West Augustine CRA also received Weed & Seed Program funding to improve area law enforcement; over 115 structures have been abated in West Augustine and Flagler Estates to help eliminate neighborhood blight and create additional affordable housing lots; a street light installation project for West Augustine and Flagler Estates; and the IDA and the County Commission established a CRA Economic Recovery Zone and issued approximately \$5 million in federal Recovery Zone Facility Bonds to help finance the construction of the new Publix Grocery Store to anchor the Vilano Town Center.

Short-term: The CRAs continue to transfer TIF revenue directly toward associated debt service (the “Flagler Estates Loan” Fund in Debt Service Funds) or to the General Fund to reimburse the General Fund for sales tax revenue that is being utilized for CRA debt service.

10. **Enhance Communication with Community:** Improving communications and citizen service continues to be a top priority. Every County department has the objective of improving service. This goal can be further high-lighted by the following continuing initiatives:
- a) **Cable Television Government Channel** – improving the quality and increasing the amount of information presented to the public;
 - b) **Information on the Internet** – a full-time “Webmaster” continuing to improve the County’s web-site at <http://www.sjcf.us/>;
 - c) **Legislative Action Plan** – better focus on obtaining State and Federal resources for the County;
 - d) **Committee Involvement** – increasing the involvement and input of citizens on County committees;
 - e) **Interagency Cooperation** – emphasizing regional approaches and coordination of effort among neighboring local governments;
 - f) **Citizen Meetings** – utilizing town hall meetings and visioning groups for further citizen input;
 - g) **Volunteer Recognition** – recognizing the many volunteers that help furnish County services; and
 - h) **Public Outreach** – more fully utilizing social media for better citizen communication and service.

A Reader's Guide to County Goals & Objectives

A governmental department or program should clearly state its major strategic goals and objectives. These goals and objectives should be clearly linked to the overall goals of the government. Ideally, goals and objectives will be quantifiable or measurable within a specific time period. The following example demonstrates how one of the County Library System's **Key Objectives** or goals connects to the County's overall **Long-Range Goal** (#10) of "Improving/Expanding Communication & Services to Citizens".

The overall goals of the County are key organization-wide long-term County goals and priorities to which department-specific goals are grouped under and connected for the reader on the Department Budget Pages of this document. These key long-term County goals are broad, general, long-range aims and purposes.

County Goal #10: Improve/Expand Communication & Services to Citizens.



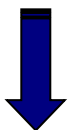
Library System's Mission: Welcomes residents of all ages and offers opportunities to continue lifelong learning; to nurture a love of reading; to find, evaluate and utilize information in a variety of formats; and to enjoy a community gathering place.

A Department Mission is a concise statement of the tasks to be accomplished and the purpose to be achieved by that department. Department Goals must be clearly linked to the Department Mission. The Department Mission, in turn, should support long-term County Goals.



One of the Library System's Key Objectives: Continue to grow use of the Library both in branches and through remote use as reflected by patron visits, registered card holders, circulation, and virtual resource usage over the previous year.

Key Objectives are outcomes that will help achieve the Mission of a department. Often an important criterion for selecting an objective is that the results be measurable, most often in the form of a Performance Measure or indicator.



Library System's Performance Measure: Maintain the registered library cardholders as a percentage of the population at 50%.

Performance Measures should reflect Key Objectives and be aligned with overall County Goals. Performance Measures are an evaluative indicator for various aspects of achievements of goals and objectives usually demonstrating effectiveness or efficiency relative to the goal.

ST. JOHNS COUNTY FY 2021 BUDGET

IMPLEMENTATION OF COUNTY GOALS & OBJECTIVES

Specific goals and objectives are developed in each of the County programs during the budget process. The matrix below indicates how the goals and objectives of each County program help support major countywide goals. The matrix cross-references the departments where the respective program goals and objectives can be found in this budget document.

PROGRAM	Promote Economic Development	Promote Health, Safety, and Welfare	Address Long-term Financial Stability	Address Deferred and Emerging Infrastructure	Participate in Regional Initiatives	Maintain and Enhance Quality of Life	Protect and Promote Environment	Enhance Beautification and Appearance	Emphasize Community Redevelopment	Improve/Expand Communication & Services to Citizens
Agriculture & Home Econ.	X				X	X	X	X		X
Animal Control		X								X
Aquatics Program		X				X			X	X
Beach Services	X	X				X	X	X		X
Building Operations		X		X			X	X		X
Building Services	X	X								X
Clerk of the Court		X								X
Codes Enforcement		X						X	X	X
Communications		X								X
Community Based Care		X								X
Construction Services				X				X		X
Convention Center	X									X
County Administration	X	X	X	X	X	X	X	X	X	X
County Attorney		X	X	X			X		X	X
County Commissioners	X	X	X	X	X	X	X	X	X	X
County Golf Course			X			X				X
County Pier						X				X
Court Services		X								X
CRA	X		X	X					X	X
Cultural Events	X					X				X
Economic Development	X		X		X					X
Elections Supervisor		X								X
Emergency Management		X			X					X
Emergency Medical Services		X								X
Engineering /Project Admin.		X		X	X	X	X	X		X
E911		X								X
Facilities Maintenance				X			X	X		X
Fire Services		X								X
Fleet Maintenance							X			X
Growth Management	X	X	X	X	X	X	X	X		X
Health Department		X			X					X
H&HS Center Maintenance		X					X			X

PROGRAM	Promote Economic Development	Promote Health, Safety, and Welfare	Address Long-term Financial Stability	Address Deferred and Emerging Infrastructure	Participate in Regional Initiatives	Maintain and Enhance Quality of Life	Protect and Promote Environment	Enhance Beautification and Appearance	Emphasize Community Redevelopment	Improve/Expand Communication & Services to Citizens
Housing/Community Services	X	X			X				X	X
Independent Agencies		X			X	X	X		X	X
Information Systems (MIS)										X
Interoperable Radio System		X								X
Land Management				X			X			X
Library Services					X	X			X	X
Management & Budget			X	X						X
Medical Examiner		X			X					X
Parks & Recreation		X			X	X	X	X		X
Personnel Services			X							X
Property Appraiser										X
Purchasing			X	X						X
PV Utility Administration		X					X			X
PV Utility Lift Stations		X					X			X
PV Utility Trans. & Dist.		X					X			X
PV Utility Wastewater Treatment		X					X			X
PV Utility Water Treatment		X					X			X
Risk Management			X							X
Road & Bridge Maintenance		X		X	X			X		X
Sheriff Complex Maintenance		X		X						X
Sheriff's Office		X		X	X				X	X
SHIP		X							X	X
Social Services		X				X				X
Solid Waste Facility Operations		X			X					X
Solid Waste Long-term Care		X					X			X
Solid Waste Recycling		X					X			X
Solid Waste Residential		X								X
Special Districts/MSBU's				X		X				X
Tax Collector										X
Tourist Development	X					X				X
Traffic & Transportation		X								X
Transit System		X								X
Utilities Administration		X		X	X		X			X
Utilities County Laboratory		X					X			X
Utilities Lift Stations & Lines		X					X			X
Utilities Transmission & Dist.		X					X			X
Utilities Wastewater Treatment		X					X			X
Utilities Water Treatment		X					X			X
Veteran Services	X	X								X

What are Performance Measures?

A key responsibility of government is to develop and manage effective and efficient citizen services and to communicate the results of these efforts to its citizens. Performance measures assist in this evaluation and communication process. Performance measures are quantifiable indicators of how effectively or efficiently a service is being provided. *Effectively* means the degree that results or accomplishments address service goals or objectives. *Efficiently* means that results are produced using the least amount of resources or cost.

Service goals or objectives should relate to the overall reason or purpose that a service exists. An overall reason or purpose is often broadly stated in the form of a mission statement for a particular program or service area. The State of Florida specifies seven government service area classifications: General Government, Public Safety, Physical Environment, Transportation, Economic Environment, Health and Human Services, and Culture and Recreation.

The interpretation of performance measures is most often enhanced by comparison of measures over time or to service standards or benchmarks where they exist. Measures of quality also are often helpful indicators including service awards or customer satisfaction scores. Even so, it is often difficult to interpret performance measures. For example, the average response time to a rural call for County emergency medical service had improved 34.0% from 13.99 minutes in 1998 to 9.23 minutes by 2008. Comparatively, however, the average cost per response increased from \$303 to \$586 during the same time or 93.4%. Due to the intervening effects of regulations, labor unions, labor markets, general inflation, and other factors it is difficult to fully assess the cost efficiency of the service for this response time improvement.

Government services vary substantially in their level of complexity. Thus, few uniform performance measures exist. However, **four types of measures are commonly used: input, output, efficiency, and effectiveness.** Input measures address the amount of resources (dollars, employee-hours, etc.) used in providing a particular service. Output measures describe activities undertaken in providing a service (i.e., the number of emergency service responses). Efficiency measures relate inputs to units of output (i.e., cost or input per unit of service or output). Effectiveness measures usually reveal the extent to which outputs have been achieved (i.e., the percentage or extent output goals are met or the average time to complete an output).

St. Johns County uses all four types of performance measures for its departments and programs. As Constitutional Officers are separate legal entities, the inclusion of performance measures for them, although encouraged by the County, is up to their discretion. On each “Department Budget” page in this budget document can be found a “Performance Measures” table (similar to the “Selected County Performance Measures” on the following page). This table compares three years of performance measures (including the budget year). Input measures are designated “Input” in each table. Output measures are designated “Output”. Efficiency Measures are designated “Effic”. Effectiveness measures are designated “Effect”.

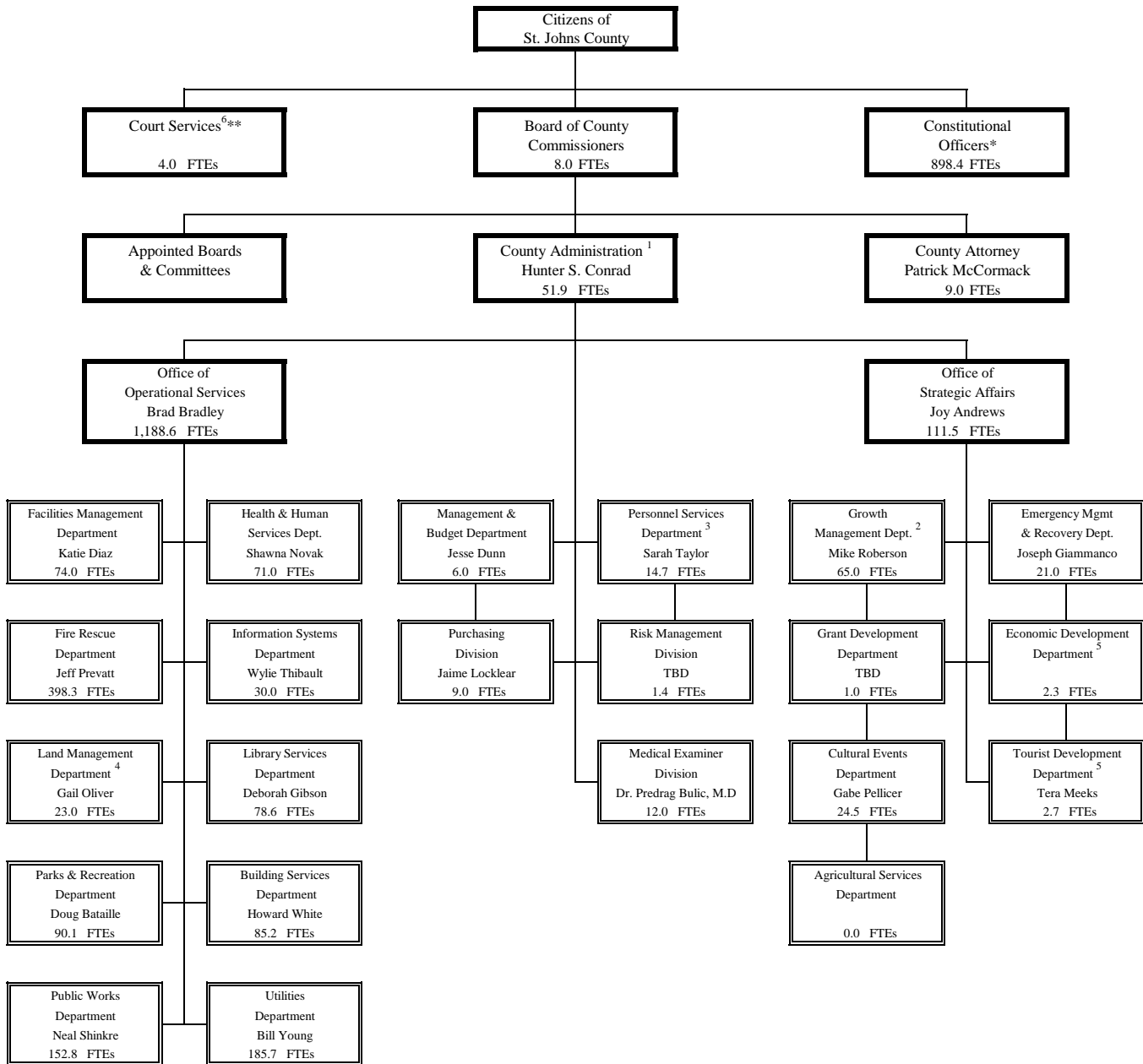
Although performance measures are reviewed and evaluated, currently they are not rigorously used in the County’s budgeting process to allocate resources. Regardless, they are considered a vital part of the budget document for communicating results to citizens.

SELECTED COUNTY PERFORMANCE MEASURES

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Total Board Employees (FTE's)	1,308.25	1,326.63	1,372.95
	Total Adopted County Budget	\$733,177,800	\$940,105,545	\$1,053,354,980
	Population Estimates	254,412	265,032	276,096
O U T P U T	# Registered Voters in the County	187,736	191,505	205,000
	# Water/Sewer Equivalent Residential Connections	117,510	121,750	124,436
	# Total Building Services Permits Issued	46,459	43,768	50,832
	# Clients Requesting Social Services	9,333	6,122	7,727
	# Calls to Sheriff - Law Enforcement Operations	209,449	226,159	242,868
	Average Daily Corrections Inmate Population	443	403	450
E F F I C	Total Board FTE's per 1,000 County Residents	5.1	5.0	5.0
	Culture and Recreation Expenditures per Capita	\$35.64	\$29.56	\$33.13
	Debt Service Fund Expenditures per Capita	\$84.04	\$74.79	\$73.18
	# Firefighters per 1,000 Residents	1.07	1.09	1.05
	Average Ambulance Urban Response Time (minutes)	5:47	6:00	7:12
	Average Ambulance Rural Response Time (minutes)	7:52	8:00	9:00
	Residential Solid Waste Collection Cost per Ton	\$133.76	\$129.35	\$121.79
	% General Government Cost to Total Budget	9.3%	9.0%	7.8%
	% Information Systems Cost to Total Budget	.68%	.69%	.53%
	Square Footage Maintained per Trade Worker	93,019	95,115	91,195
E F F E C T	Aggregate County Millage Rate	7.2511	7.2512	6.8130
	# Ordinances / Resolutions Adopted	514	578	578
	County Crime Rate Index (per 100,000 residents)	1,187	1,003	857
	% Transportation Expenditures to Total Budget	9.9%	10.4%	11.3%
	% Residential Recycling of Solid Waste	28%	29%	29%
	Average Salary per BCC FTE	\$51,570	\$52,873	\$53,931
	Board Employee Turnover Rate	7.8%	9.0%	tbd
	% Compliance for an Unqualified Independent Auditor Opinion on the County Financial Report	100%	100%	100%
	Consecutive Years receiving the GFOA Distinguished Certificate of Achievement for Excellence in Financial Reporting	28	29	30
	Consecutive Years receiving the GFOA Distinguished Budget Presentation Award	27	28	29



St. Johns County, Florida Organizational Chart (by Department)



* CONSTITUTIONAL OFFICERS
Oakes, Vicky, Supervisor of Elections, (904) 823-2238
Hollingsworth, Dennis, Tax Collector, (904) 209-2250
Outland, Sharon, Property Appraiser, (904) 827-5500
Shoar, David, Sheriff, (904) 824-8304 (includes E-911)
Patty, Brandon, Clerk of Court, (904) 819-3600
**COURT SERVICES
Julie Keiser, Deputy Court Administrator, (904) 827-5617

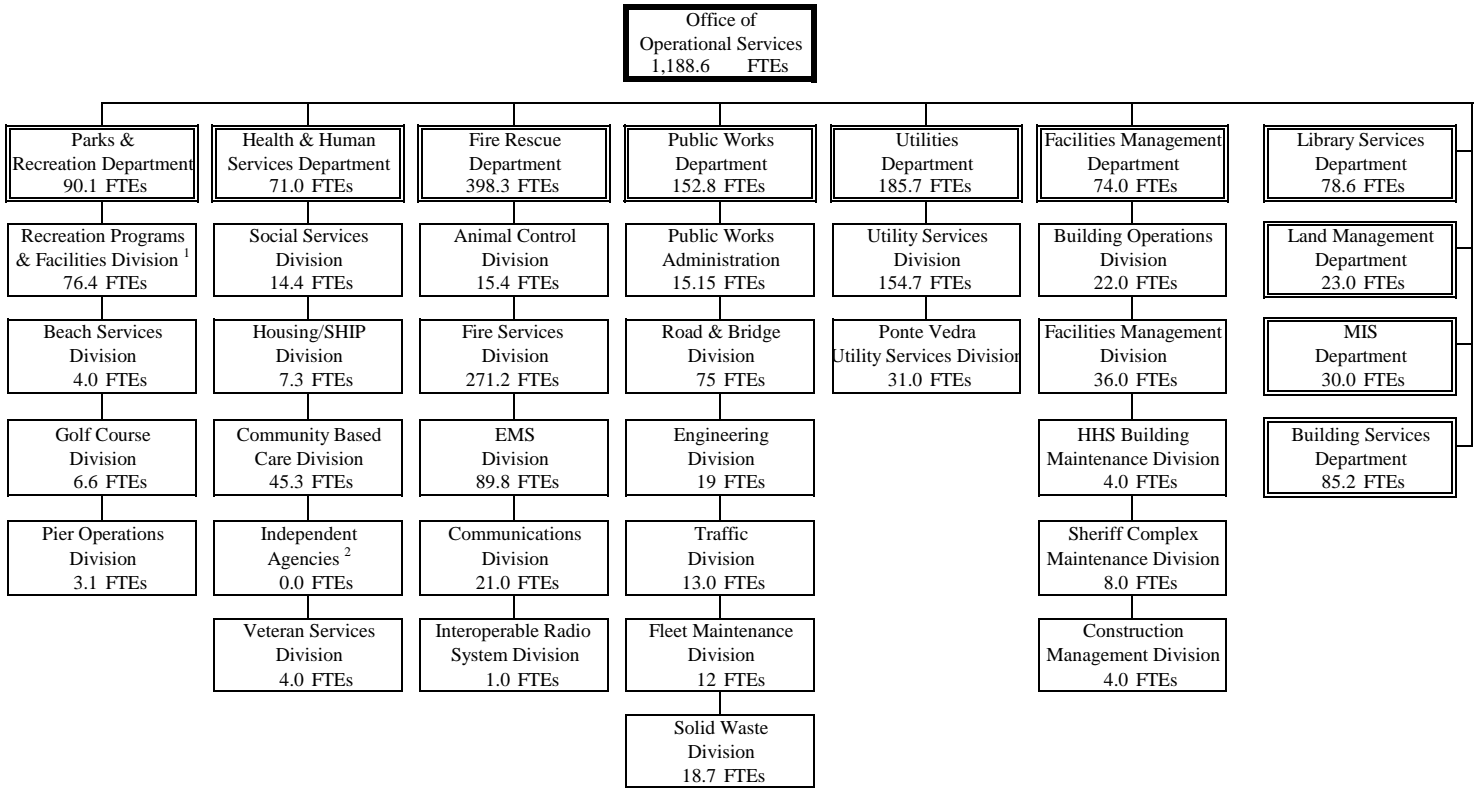
Footnotes:

- 1.) Includes Intergovernmental Communications and Government Television ; 2.) Includes Tree Bank; 3.) Includes Workers Compensation and Health Insurance; 4.) Includes Special Districts; 5.) Includes Convention Center; 6.) Includes Veterans' Court

The following pages provide more detail on County program organization.



St. Johns County, Florida Organizational Chart Office of Operational Services (by Division)



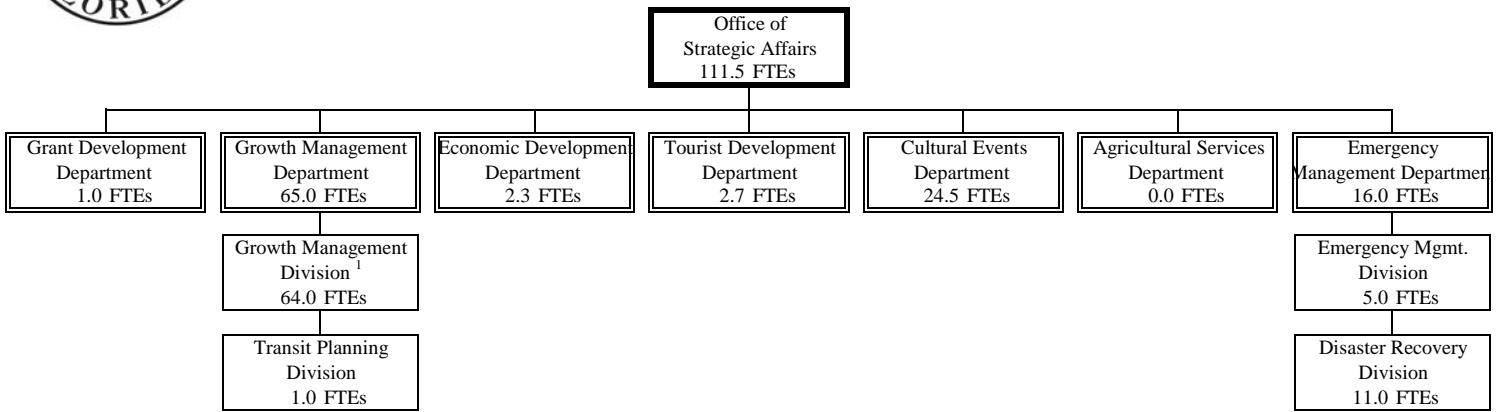
Footnotes:

1.) Includes Aquatics; 2.) Includes Health Department.

This page provides more detail on County program organization by Deputy County Administrator responsibility.



St. Johns County, Florida Organizational Chart Office of Community Services



Footnotes:

Note: Development Services and Environmental Services Divisions combined into Growth Management Division
 1.) Includes Soil & Water Conservation District and Ponte Vedra Zoning & Adjustment Board

This page provides more detail on County program organization by Deputy County Administrator responsibility.

St. Johns County Board of County Commissioners

Appointed Boards & Committees

Arts, Cultural and Heritage Funding Panel

Established in 1995 by unanimous vote of the Board of County Commissioners and composed of seven members. Formed to review applications and make recommendations to the TDC for distribution of 30 percent of the bed tax funds reserved for “cultural and special events”.

Contractors Board of Adjustments & Appeals

Established by the 1991 Standard Building Code by the County Commission, Section 105, adopted by County Ordinance 92-9, Section VII.A: and Ordinance 97-38 and is composed of seven members. This Board hears appeals of decisions and interpretations of the Building Official and considers variances of technical codes.

Contractors Review Board (CRB)

Established by Ordinance 76-20 & amended by Ordinance 94-50, Section 3 and composed of nine members. The Board was formed for the purpose of approving applications for persons desiring the examination for certification for County license(s) and approving specialty trades for county licensing. This Board has the authority to suspend or revoke, for cause, licenses.

Health & Human Services Advisory Council (HHSAC)

Established by Resolution 95-166 & amended by Resolution 98-85, 2006-60, 2007-203, and 2012-344 and composed of seven members. The health and wellbeing of a community is a function of its quality of life, including the delivery of health and human services supported by public policy and funding to those in need of such services. The Council’s mission is to be responsive to those needs and to recommend funding programs worthy of public support for the citizens of St. Johns County.

Cultural Resource Review Board (CRRB)

This Board was established in Section 3.01.02 of the County Land Development Code, adopted by the County Commission July 29, 1999 and composed of up to seven members. The HRRB establishes priorities for the identification, protection, preservation and potential acquisition of Landmarks; receives and evaluates proposals for recommendations for potential Landmarks; prepares Landmark designation reports for each potential Landmark, and makes recommendations regarding the potential Landmark to the County Commission.

Housing Finance Authority (HFA)

Established by Resolution 80-7 and governed by the Florida Housing Finance Authority Law and Resolution 80-24 and is composed of five members. The function of this Authority is to alleviate a shortage of affordable housing and provide capital for investments in such housing in the County for qualified clientele.

Industrial Development Authority (IDA)

This five-member Authority of district representatives was established by Section 159.45, Florida Statutes. It was created to encourage industry and other endeavors authorized by Florida Statutes to locate and flourish in the County. The Authority may issue Tax Exempt Bonds to assist in creating capital for new industry moving into the County.

Library Advisory Board (LAB)

Established by Ordinance 77-34 and is comprised of seven (7) members to advise on County Library Operations.

Mid-Anastasia Overlay District Design Review Board (DRB)

This Board was appointed December 12, 2000 to oversee the Mid-Anastasia Island Coastal Corridor Overlay District created October 10, 2000. According to Part 3.08.10 of the Land Development Code the board shall consist of five members and two alternates shall demonstrate special interest, experience or education in design, architecture or history and reside within the Mid-Anastasia overlay district.

North Coastal Corridor Overlay District Design Review Board (DRB)

The purpose and intent of this Special District is to achieve specific goals and objective of the St. Johns County Comprehensive Plan and establish additional requirements which regulate development in a manner that maintains, protects and enhances the diverse and unique character of the North Coastal Corridor. This Board shall consist of five members who will be qualified through the demonstration of special interest, experience, or education in design, architecture or history of the North Coastal Corridor Overlay District.

St. Johns County Board of County Commissioners

Appointed Boards & Committees (cont.)

Northwest Communications Tower Citizens Advisory Board

Established by Resolution 98-117 and is composed of five members. The purpose of the advisory Board is to review proposals for expenditure of income derived from the Lease associated with the communication tower at Mills Field.

Planning & Zoning Agency (PZA)

Established by County ordinance and Chapter 163, Florida Statutes, and is composed of seven members. Duties include serving in an advisory capacity to the County Commission on all matters relating to the growth and development, and zoning of land, or amendments to the Zoning Regulations, granting zoning variances and exceptions, reviewing subdivision plats, and making recommendations on changes and amendments to the Comprehensive Plan.

Ponte Vedra Zoning & Adjustment Board (PVZAB)

This Board was established by House Bill 2591 & County Resolution 95-135; Chapters 65-2171 and 72-677, Laws of Florida and composed of seven residents of the Ponte Vedra Zoning District. This Board administers regulations as set forth by the 1995 Florida House of Representatives. This Board serves to regulate and restrict height and size of buildings, intensity of land use, and the location of commerce and industries and other buildings within the Ponte Vedra Zoning District.

Ponte Vedra Architectural Review Committee (ARC)

The ARC is established by Ordinance 2003-05 and consists of five members and two alternates. The ARC is charged with determining compliance with the Development Standards & Criteria of Section Q.5.d Architectural Design Standards and Section Q.5.e, Design Elements & Materials within its jurisdiction comprising the Ponte Vedra and Ponte Vedra/Palm Valley Overlay Districts.

Recreation Advisory Board (RAB)

This Board was established by the County Commission on January 9, 1990 and is composed of seven members. This Board assists the Recreation Department in setting up programs and planning for future recreation needs of the County.

South Anastasia Overlay District Design Review Board (DRB)

This committee was established in the Land Development Code, Section 3.07.01, adopted by the County Commission July 29, 1999 and consists of five members and two alternates. This District Committee will develop submittal requirements and review procedures in accordance with the Land Development Code to determine compliance of projects submitted for review.

St. Johns County Insurance Committee

The St. Johns County Insurance Committee represents the interests of the St. Johns County Board of County Commissioners and participating Constitutional Officers on matters of health, dental, life, and all insurance-related benefits for the employees of the St. Johns County Clerk of Courts, the St. Johns County Property Appraiser, the St. Johns County Sheriff's Office, the St. Johns County Supervisor of Elections, and the St. Johns County Tax Collector.

Tourist Development Council (TDC)

Established by Florida Statute and is composed of nine members. This Council is responsible for recommending the appropriations by category of the available annual bed tax funds to promote tourism in St. Johns County.

West Augustine Nuisance Abatement Board (NAB)

Established by Ordinance 2011-25 and 2011-34, the Board of County Commissioners authorized the creation of this Board in order to hear and deliberate unabated public nuisances within the West Augustine area. The Board consists of five members and two alternates.

St. Johns County Comprehensive Plan

INTRODUCTION

St. Johns County is located in northeast Florida and is one of the four counties that comprise the Jacksonville Metropolitan Statistical Area (MSA). St. Johns County shares a common boundary with Duval County to the north, Clay and Putnam Counties to the west and Flagler County to the south. The County comprises approximately 609 square miles. There are four incorporated municipalities within the County, which include the City of St. Augustine, City of St. Augustine Beach, Town of Hastings and Town of Marineland.

LEGAL BASIS AND PURPOSE FOR THE COMPREHENSIVE PLAN

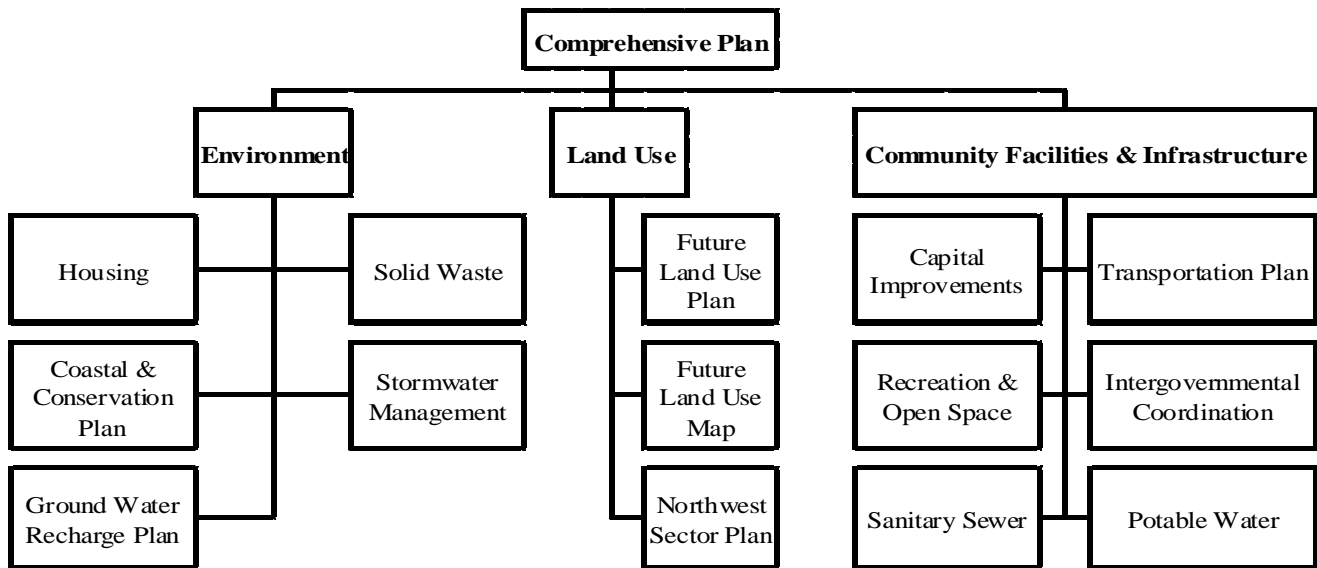
Chapter 163, Florida Statutes and Rule 9J-5 and 9J-11, Florida Administrative Code, require all local governments to adopt, implement and enforce a Comprehensive Plan and the establishment of a land-planning agency. Within St. Johns County, the Planning and Zoning Agency (PZA) serves this function. The purpose of the Comprehensive Plan is to provide goals, objectives and policies that effectively manage growth and development, protect the natural environment, provide economic stability, residential diversity, and recreational opportunities throughout the unincorporated portions of the County. Florida Statutes require the Comprehensive Plan to address land use, transportation, housing, infrastructure (sanitary sewer, solid waste, storm water management, potable water, and natural groundwater recharge), coastal management and conservation, recreation, intergovernmental coordination, and capital improvements.

HISTORY OF COMPREHENSIVE PLANNING IN ST. JOHNS COUNTY

St. Johns County has a diverse planning history. The first Development of Regional Impact Master Plan received approval in 1972. Countywide zoning was adopted in the mid 1970s and the first Comprehensive Plan adopted under Chapter 163 was approved in 1981. Pursuant to the requirements of Chapter 163, the Comprehensive Plan was amended in 1990 and 2000.

USING THE COMPREHENSIVE PLAN

Under the requirements of Florida Statutes, all land development in the County must be consistent with the Comprehensive Plan. The Comprehensive Plan is comprised of eight elements (collectively the text) and a Future Land Use Map (FLUM) Series. The FLUM designates areas where development may occur, subject to permitting requirements, within specific densities and intensities for a planning horizon of 15 years. The FLUM also delimits roadways, conservation areas, parks and open spaces, agriculture and silviculture lands, and DRIs approved prior to the 1990 adoption of the Comprehensive Plan. The text offers goals, objectives and policies that establish requirements and guidelines that development must follow. The Comprehensive Plan is used concurrently with the Land Development Code which are the regulations governing the development of property within the County. **The components of the Comprehensive Plan appear in the following diagram:**



County Planning Processes

	Description	Purpose	Budget Impacts
Multi-Year Budget Model	Five year operating model to facilitate financial planning included in the Mid-Year Report and the CIP.	The Financial Model projects revenues and expenditures for all County funds for next five years.	Provides for budget stability, CIP, and reserve level targets.
Capital Improvement Program (CIP)	Five year plan that includes project listing by department, by plan year and by proposed funding source.	County Administrator annually submits this plan for Board of County Commission approval with the County Budget.	Allows planning for funding as well as debt service requirements and operating costs of new facilities and infrastructure improvements.
Economic Development Program	Multi year plan that targets and encourages business and industries whose creation, expansion or relocation will stimulate the County's economy.	A Business Incentive Program has been implemented that determines the base incentive value a business could receive from the County to encourage them to operate or expand in St. Johns County.	Determines the budget allocations needed to meet the County's economic development goals.
Parks & Recreation Master Plan	Twenty year master plan for parks, recreation and open space development.	The Recreation Department uses the plan to establish level of service for park facilities and also receive guidance from the seven member Recreation Advisory Board.	This plan helps to establish annual capital expenses and the amount of maintenance and operating expenses that will be required to maintain new and existing park facilities.
Building & Grounds Maintenance Plan	Five year plan for capital projects and four year plan for contractual services.	Yearly evaluations establish a five year schedule for CIP priorities and a bid process for contracting ensures competitive costs for contractual expenses.	The five year schedule helps to anticipate capital and larger maintenance expenses and the contract bid process allows for proper budgeting of maintenance.
Fire/Rescue Services Master Plan	Five year plan for new stations and personnel needs to ensure that fire and rescue needs are met throughout the County.	The Tri Data Consultant Study of the County's Fire Rescue services supports the Master Plan that addresses the fire/rescue service needs of the County.	This plan distributes the needs for infrastructure, equipment and personnel over the five year period and ensures funds are available.
Computer Equipment Replacement & Information Systems	Five year capital projects plan with review of the replacement needs of the County on an annual basis.	Reviews current inventory and application needs to recommend replacement. Growth and service needs determine the capital expense for the MIS Department.	Replacement has not been an issue for the County as it is still in a growth cycle. The MIS department tracks inventory to allow the County to anticipate replacement costs.
Comprehensive Water & Wastewater Master Plan	A twenty year plan to define the County's anticipated water and wastewater needs.	The County Utility Department has developed a Comprehensive Water & Wastewater Master Plan through 2025 that supports development in accordance with the adopted Land Development Code.	This plan's focus is primarily on the capital expenses and the funding that will be required to meet the County's needs.
Comprehensive Plan & Land Development Code	Long-range plan and Code designed to manage growth and development, protect the natural environment, and provide economic stability, residential diversity, and recreational opportunities throughout the unincorporated portions of the County.	Provides requirements and guidelines for growth management and development review.	Provides for various studies required to be completed for compliance with State requirements and provides the basis for review of all land development applications.
Library Services Master Plan	Twenty year plan that plans for the future capital needs for County library services.	The twenty year plan focuses on the development of capital projects and is reviewed every five years to meet the needs of the County.	Provides for long term planning of capital expenses to provide County library services to a growing population.
Transportation Master Plan	Long-range plan to maintain and improve the County's transportation system.	Public Works maintains a list of needed transportation projects for the County.	Provides a basis for estimating long range transportation infrastructure funding needs.
Master Drainage Study	Long-range master plan to improve stormwater run-off or County drainage and water quality.	The County Drainage Study has been updated by consultants in FY 2004-2005 to serve as an overall improvement guide.	Long-range planning for financing County drainage improvements.

St. Johns County Financial Reporting Structure

The County's Comprehensive Annual Financial Report (CAFR), as required by Section 218.39 of Florida Statutes, generally presents the financial position of the County at the end of its fiscal year as well as the results of its operations and cash flows. For purposes of the CAFR, the financial reporting entity includes St. Johns County as the primary government and its component units as required by generally accepted accounting principles (GAAP).

A **component unit** is a legally separate organization that has a significant operational relationship to the County or for which the elected officials of the County are financially accountable and whose exclusion would cause the County's financial statements to be misleading or incomplete. The County is financially accountable for an organization when the County appoints a voting majority for the organization's governing body and is able to impose its will on the organization; or there is a potential for the organization to provide a financial benefit or impose a financial burden on the County; or the organization is fiscally dependent on the County.

Component units are further classified as either "Blended Component Units" or "Discretely Presented Component Units". "Blended Component Units", although legally separate entities, are, in substance, part of the government's operations and so financial data from these units are combined with financial data of the primary government in the CAFR. "Discretely Presented Component Units" are reported separately in the CAFR to emphasize that they are legally separate from the County.

Blended Component Units for St. Johns County are: the Anastasia Sanitary District, the St. Johns County Community Redevelopment Agency, the Elkton Drainage District, the Ponte Vedra Zoning & Adjustment Board, and the Vilano Street Lighting District. All of these component units have substantially the same governing board as the County. Although there has been no activity since 1992 for the Anastasia Sanitary District after its assets and liabilities were transferred to the Board by the State Legislature, it still maintains its legal existence.

Discretely Presented Component Units for St. Johns County are: the St. Johns County Housing Finance Authority, the St. Johns County Industrial Development Authority, and the St. Johns County Educational Facilities Authority. All three have separately issued financial statements. The purpose of the St. Johns County Housing Finance Authority (HFA) is to encourage investment of private capital and stimulate construction of residential housing for low to moderate income families through the use of public financing. The HFA is authorized to issue bonds to fulfill its corporate purpose in principal amounts specifically authorized by the County, although the County is not liable for such bonds. The purpose of the St. Johns County Industrial Development Authority (IDA) is to assist in inducing business expansion in St. Johns County through the use of public financing. The IDA is authorized to issue bonds to fulfill its corporate purpose in principal amounts specifically authorized by the County, although the County is not liable for such bonds. The purpose of the St. Johns County Educational Facilities Authority is to assist institutions for higher education in the construction, financing and refinancing of capital projects (i.e., educational facilities or buildings) through the use of public financing. The St. Johns County Educational Facilities Authority is authorized to issue bonds to fulfill its corporate purpose in principal amounts specifically authorized by the County, although the County is not liable for such bonds.

County funds are further classified as "**Governmental Funds**" which are funds reporting transactions relating to resources received (i.e., taxes) and used for those services traditionally provided by government and include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds. Governmental and Enterprise funds are further distinguished as "Non-Major Funds" often aggregated together or "**Major Funds**" which are separately reported in the CAFR and whose size are typically at least 10 percent of corresponding asset, liability, revenue, or expenditure totals for all governmental and enterprise funds.

ST. JOHNS COUNTY FY 2021 BUDGET

County Department and Fund Matrix

The following matrix shows the relationship between County departments and County major funds or County non-major funds in the aggregate. The matrix cross- references what funds in which the County departments can be found or related funds with further information about County departments and County funds contained in this budget document.

COUNTY DEPARTMENT	MAJOR FUNDS					NON-MAJOR FUNDS		
	General Fund	Transportation Trust Fund	Solid Waste Management Fund	Utility Services Fund	Ponte Vedra Utility Services Fund	Other Special Revenue Funds	Other Enterprise Funds	Capital Improvement Funds
Agriculture & Home Econ.	X							
Animal Control	X							
Aquatics Program	X							
Beach Services						X		
Building Operations	X							
Building Services						X		
Clerk of the Court	X							
Codes Enforcement	X							
Communications	X							
Community Based Care						X		
Construction Services	X							X
Convention Center							X	
County Administration	X							
County Attorney	X					X		
County Commissioners	X							
County Golf Course						X		
County Pier						X		
Court Services	X					X		
CRA						X		
Cultural Events						X		
Disaster Recovery	X	X						
Economic Development	X							
Elections Supervisor	X							
Emergency Management	X							
Emergency Medical Services	X							
Engineering / Project Admin.		X				X		X
Environmental Services	X							
E911						X		
Facilities Maintenance	X							X
Fire Services						X		
Fleet Maintenance		X						
Growth Management	X							
Health Department						X		
H&HS Center Maintenance	X							
Housing/Community Services	X					X		

COUNTY DEPARTMENT	MAJOR FUNDS					NON-MAJOR FUNDS		
	General Fund	Transportation Trust Fund	Solid Waste Management Fund	Utility Services Fund	Ponte Vedra Utility Services Fund	Other Special Revenue Funds	Other Enterprise Funds	Capital Improvement Funds
Independent Agencies	X							
Information Systems (MIS)	X							
Interoperable Radio System	X					X		X
Land Management		X				X		
Library Services	X					X		
Management & Budget	X							
Medical Examiner	X							
Parks & Recreation	X					X		
Personnel Services	X							
Property Appraiser	X							
Purchasing	X							
PV Utility Administration					X			
PV Utility Lift Stations					X			
PV Utility Trans. & Dist.					X			
PV Utility Wastewater					X			
PV Utility Water Treatment					X			
Risk Management	X							
Road & Bridge Maintenance		X						
Sheriff Complex Maintenance	X							
Sheriff's Office	X					X		
SHIP						X		
Social Services	X					X		
Solid Waste Facility			X					
Solid Waste Long-term Care			X					
Solid Waste Construction			X					
Solid Waste Recycling			X					
Solid Waste Residential			X					
Special Districts/MSBU's						X		
Tax Collector	X							
Tourist Development						X		X
Traffic & Transportation		X				X		
Transit System						X		
Utilities Administration				X				
Utilities County Laboratory				X				
Utilities Lift Stations & Lines				X				
Utilities Transmission & Dist.				X				
Utilities Wastewater				X				
Utilities Water Treatment				X				
Veteran Services	X							

ST. JOHNS COUNTY FY 2021 BUDGET

County Department and Fund Matrix (continued)

COUNTY DEPARTMENT	NON-MAJOR FUND(S) DESCRIPTION
Beach Services	Other Special Revenue Funds: Beach Services Fund; County Pier Fund; Fire District Fund (Marine Rescue);
Building Services	Other Special Revenue Funds: Building Services Fund;
Community Based Care	Other Special Revenue Funds: Community Based Care Fund;
Construction Services	Capital Improvement Funds: 09 Sales Tax Bond Projects Fund; Interoperable Radio System Funds; HHS Facility Fund; Treasure Beach MSBU Dredging Fund; Sheriff Training Facility Fund
Convention Center	Other Enterprise Funds: Convention Center Fund;
County Attorney	Other Special Revenue Funds: Legal Aid Fund;
County Golf Course	Other Special Revenue Funds: Golf Course Fund;
County Pier	Other Special Revenue Funds: County Pier Fund;
Court Services	Other Special Revenue Funds: Court Innovation Fund; Court Technology Fund; Court Facilities Fund; Juvenile Alternative Programs Trust Fund
CRA	Other Special Revenue Funds: CRA Funds;
Cultural Events	Other Special Revenue Funds: Cultural Events Fund; Tourist Development Tax Fund;
Engineering/Project Admin.	Other Special Revenue Funds: Impact Fees Road Zone funds; Sidewalk Mitigation Fund; Capital Improvement Funds: Racetrack Road PFSA Fund; Beach Re-nourishment Project Fund; 06 Bond Transportation Improvements Fund; SR 207 CIG Development Agreement Project Fund;
E911	Other Special Revenue Funds: E911 Communications Fund;
Facilities Maintenance	Capital Improvement Funds: Trane Equipment Lease Fund;
Fire Services	Other Special Revenue Funds: Fire District Fund; Impact Fees fund (Fire Rescue);
Health Department	Other Special Revenue Funds: Health Department Fund;
Housing/Community Services	Other Special Revenue Funds: SHIP Fund; CRA Funds;
Interoperable Radio System	Other Special Revenue Funds: Communications Surcharge Fund; Capital Improvement Funds: Interoperable Radio System and Tower
Land Management	Other Special Revenue Funds: Special Districts Funds;
Library Services	Other Special Revenue Funds: Law Library Fund;
Parks & Recreation	Other Special Revenue Funds: Beach Services Fund; County Pier Fund; Tourist Development Tax Fund; Impact Fee Park Zone funds; Florida Boating Improvement Fund; Northwest Tower Fund; Water Access Management Fund
Sheriff's Office	Other Special Revenue Funds: Impact Fee (Law Enforcement) Fund; E-911 Communications Fund; Law Enforcement Trust Fund; Crimes Prevention Trust Fund; Communications Surcharge Fund;
SHIP	Other Special Revenue Funds: SHIP Fund;
Social Services	Other Special Revenue Funds: Alcohol & Drug Abuse Fund; Community Based Care Fund;
Special Districts/MSBU's	Other Special Revenue Funds: Special Districts Funds;
Tourist Development	Other Special Revenue Funds: Tourist Development Tax Fund; Capital Improvement Funds: Beach Re-nourishment Project Fund;
Traffic & Transportation	Other Special Revenue Funds: Impact Fees Road Zone funds;
Transit System	Other Special Revenue Funds: Transit System Fund;

Why Governments Use Fund Accounting

Governmental accounting systems are required to be organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash or other financial resources together with all related fund liabilities and residual equity. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Fund accounting is designed to demonstrate legal compliance and aid associated financial management by segregating transactions related to certain government functions or activities.

The financial accounts of the County are organized on the basis of funds and account groups as required in order to report on the County's financial position and results of operations. Under **governmental accounting** there are essentially **7 major fund types**:

1. **General Fund** - is used to account for all financial resources except those that are restricted to a specific use and therefore required to be accounted for in separate funds. The General Fund is the largest and most diverse of the County's operating funds.
2. **Special Revenue Fund** – is used to account for revenues that are legally restricted or restricted by policy for specified purposes. For example, Local Option Gas Taxes (in the County Transportation Trust Fund) can only be used for transportation expenditures as defined in section 336.025(7) of Florida Statutes. The name of the Special Revenue fund usually indicates the restricted purpose (i.e., the Transportation Trust Fund, the Fire District Fund, etc.).
3. **Enterprise Fund** – is used to account for services that are financed and operated in a manner similar to a private business enterprise where the intent is that all costs related to the service, including asset depreciation, be recovered through customer charges or other user fees. An Enterprise Fund is intended to be self-supporting without financial assistance from other government funds such as the General Fund. Enterprise funds must also generate sufficient funds to maintain and replace its facilities and other assets as well as provide for the expansion of services when needed. Enterprise funds are also commonly called “Proprietary” funds.
4. **Internal Service Fund** – is used to account for services provided, usually on a cost reimbursement basis, by one fund to other departments or agencies in other funds within the same government. An Internal Service fund essentially accumulates total costs related to a given activity so that the costs can be fully allocated through charges to user departments. Internal Service funds therefore have the effect of “double-counting” total budgeted expenditures, since Internal Service fund charges are reflected as expenditures in department budgets within other funds and are reflected again in the total operating expenditure budget of the Internal Service fund. For example, employee health insurance expenditures are reflected as Internal Service fund payroll charges in County department budgets while employee health insurance expenditures in total for the County are accumulated in the County's Health Insurance Fund.
5. **Debt Service Fund** – is used to account for the payment of principal, interest and any other related costs of government debt. Specific revenues are generally pledged by a debt or bond covenant that will essentially provide for the related debt service costs. However, debt service for Enterprise funds are not to be included in Debt Service funds because the debt is to be repaid strictly from the Enterprise fund revenues or user fees.
6. **Capital Improvement Fund** – is used to account for the acquisition and construction of major capital facilities or projects other than those financed by Enterprise funds. These projects generally span more than one year and have funding contributed by more than one County fund. During the construction phase, these funds essentially accumulate and report construction in progress costs. At the completion of the project, the total cost to construct is recorded as a County fixed asset and the fund generally is closed and ceases to exist.
7. **Trust & Agency Fund** – is used to account for assets held by the County in a trustee or fiduciary capacity. The OPEB Trust Fund is held to pay for retired employee benefits.

St. Johns County Fund Structure

Fund	Purpose	Revenue Source
General Fund		
	Account for all financial resources except those required to be accounted for in other funds.	Ad Valorem taxes, franchise fees, intergovernmental revenue, charges for services, fines and forfeitures, occupational licenses and miscellaneous revenue.
Special Revenue Funds		
Alcohol and Drug Abuse Trust	Fund assistance to alcohol and drug treatment programs.	Court related fines and forfeitures.
Beach Services	Provide for the operation and maintenance of the beaches.	Toll collections for beach driving and transfer from the General Fund.
Building Services	Fund the inspection and permitting process for development and construction in the County.	Licenses and permit fees and miscellaneous revenue.
Communications Surcharge	Maintain Countywide radio system.	\$12.50 surcharge on traffic violations.
Community Based Care	Community network to meet the needs of foster children and their families.	Contract with State of Florida Department of Children and Families (DCF).
Community Redevelopment Agencies (CRA's)	Targeted Community Redevelopment for provision of affordable housing, and revitalization of infrastructure.	Tax Increment Financing (TIF) revenues.
County Pier	Operate the County Pier.	Sale of pier admission passes, bait and tackle, vending and concession items and transfer from the General Fund.
Court Facilities Trust	Fund State court facilities.	\$15 surcharge for any non-criminal traffic violation and criminal violations of Florida Statute 318.18.
Court Innovation	Fund innovations to supplement State funding for the elements of the State courts system identified in Section 29.004, Florida Statutes, and county funding for local requirements under Section 29.008(2) (a) 2, Florida Statutes.	Effective July 1, 2004 with Article V revisions, funding derives from 25% of a \$65 additional court cost levy when a defendant pleads nolo contendere to, or is convicted of, or adjudicated delinquent for, a felony, a misdemeanor, or a criminal traffic offense under State law.
Court Technology	Fund court-related information technology needs of State Attorneys, Public Defenders, and Courts.	Funded by a \$2 per page increase in court recording fees.
Crimes Prevention Trust	Fund crime prevention programs in the County.	Court surcharges.
Cultural Events	Operation of St. Augustine Amphitheatre, the Ponte Vedra Concert Hall and other County venues.	Contributions, event revenue, concession and vending sales and transfer from Tourist Development Fund.
Driver's Education Safety	Fund Driver Safety Education.	Added assessment on traffic fines.
E-911 Communications	Fund the operation and capital improvement of the E-911 emergency telephone system.	Telephone service surcharge fees.
Fire District	Provide fire protection to the unincorporated area of the County.	Property taxes, plan check fees, grants and miscellaneous revenue.

St. Johns County Fund Structure continued

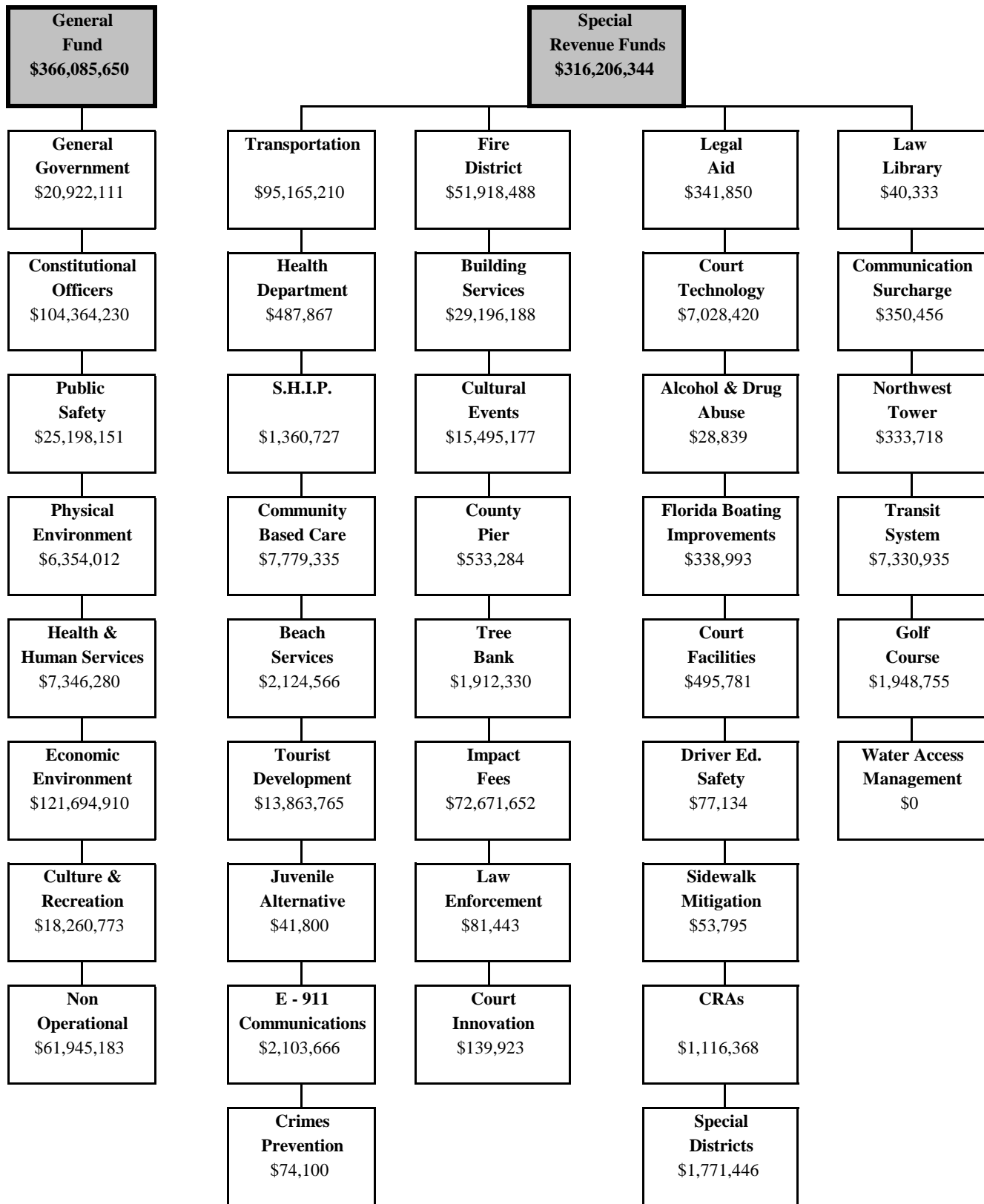
Fund	Purpose	Revenue Source
Special Revenue Funds (Continued)		
Florida Boating Improvement	Fund recreational channel marking, public launching facilities and other boating related activities.	State of Florida - motorboat registration fees.
Waterway Access Management	Track ongoing maintenance and dredging projects for boat ramps	Tentative - County Park Fee Program
Golf Course	Operation of County Golf Course.	Green and cart fees, concession sales and miscellaneous revenue.
Health Department	Provide health care to County residents.	Ad Valorem taxes and transfer from the General Fund.
Impact Fees	Fund the expansion of public services due to the impact of new residents.	Impact fees on new construction.
Juvenile Alternative Programs	Funds to support teen court programs, juvenile assessment centers, and other juvenile alternative programs.	Effective July 1, 2004 with Article V revisions, funding derives from 25% of a \$65 additional court cost levy imposed when a defendant pleads nolo contendere to, or is convicted of, or adjudicated delinquent for, a felony, misdemeanor, or a criminal traffic offense under State law.
Law Enforcement Trust	Supplemental funding for law enforcement equipment purchases.	Revenue from sale of confiscated equipment and property.
Law Library	Fund the personnel and legal material for the public as part of a law library.	Effective July 1, 2004 with Article V revisions, funding derives from 25% of a \$65 additional court cost levy imposed when a defendant pleads nolo contendere to, or is convicted of, or adjudicated delinquent for, a felony, a misdemeanor, or a criminal traffic offense under State law.
Legal Aid	Funds to assist County in providing legal aid programs under Section 29.008(3) of Florida Statutes.	Effective July 1, 2004 with Article V revisions, funding derives from 25% of a \$65 additional court cost levy imposed when a defendant pleads nolo contendere to, or is convicted of, or adjudicated delinquent for, a felony, misdemeanor, or a criminal traffic offense under State law.
Northwest Tower	Fund park improvements at Mills Field.	Tower rental and lease from communications companies.
Sidewalk Mitigation	Fund County sidewalks from a developer charge in lieu of sidewalks.	Developer charge.
Special Taxing Districts (MSTU, MSBU)	Provide common area ground maintenance, drainage and/or street lighting within defined areas.	Special assessment revenue (MSBU) or Ad Valorem tax assessment (MSTU) levied within the special district.
State Housing Initiatives Partnership (SHIP)	Assist in the promotion of affordable housing in the County.	State of Florida -- Department of Community Affairs Grant.
Tourist Development	Promote tourism in St. Johns County.	Tourist Development Tax (4% Lodging or "Bed" Tax).
Transit System Fund	Provide transit services through the St. Johns County Council on Aging, Inc. (COA).	Federal Transit Administration (FTA) and the State of Florida grants.

St. Johns County Fund Structure continued

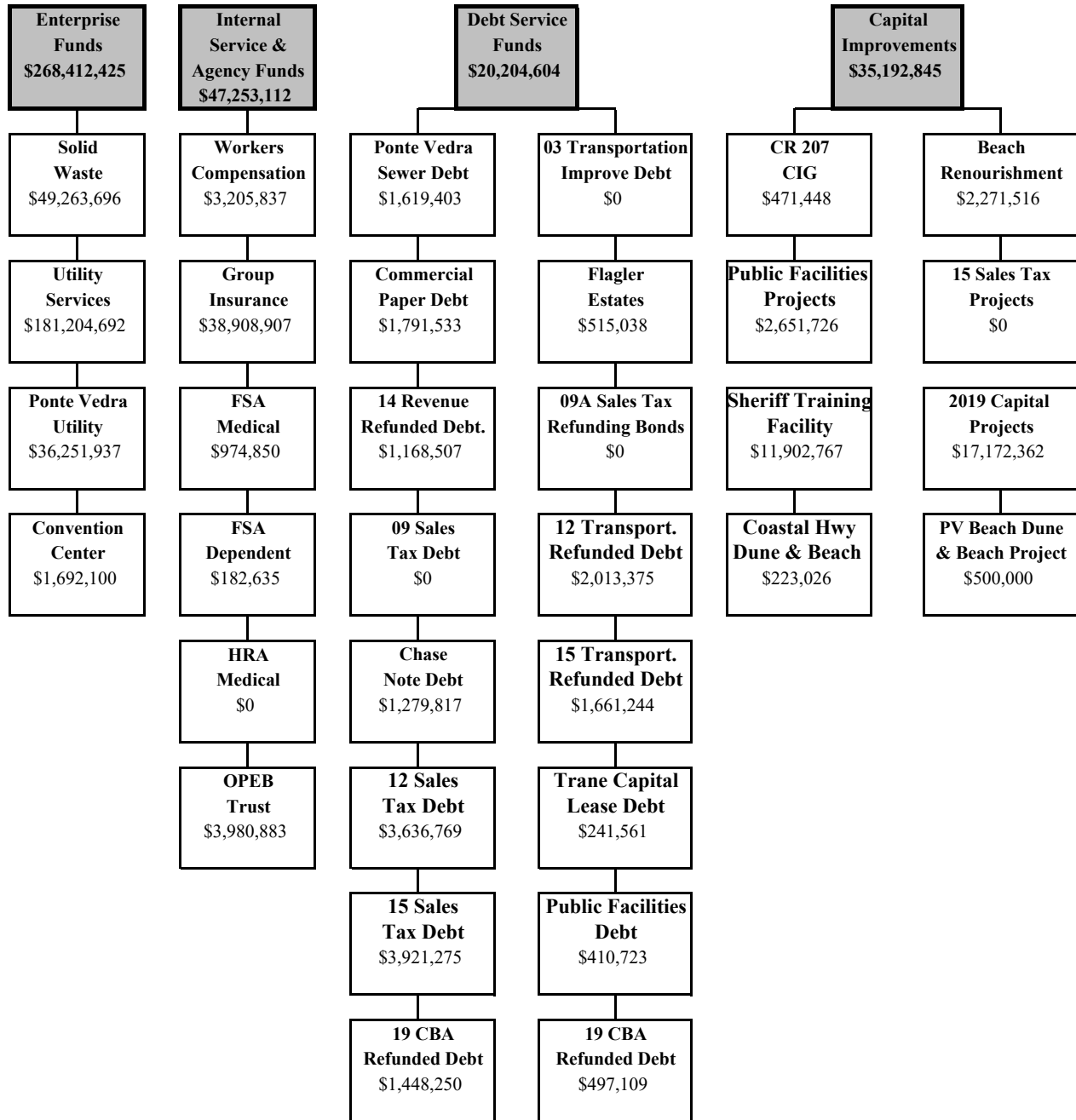
Fund	Purpose	Revenue Source
Special Revenue Funds (Continued)		
Transportation Trust	Provide for the development, expansion and maintenance of the County road and bridge systems.	Property taxes, gas taxes, other inter-governmental revenue, County fleet maintenance charges, and miscellaneous revenue.
Tree Bank	Conserve or provide trees and shrubs for County right of ways and parks.	Tree bank fees on new construction.
Enterprise Funds		
Convention Center	Construction, debt service and operation and maintenance of County Convention Center.	Charges for services, occupancy and rental fees, hotel guaranteed payments, transfer from Tourist Development Fund and miscellaneous revenue.
Ponte Vedra Utility Services	Operation of Ponte Vedra Utility wastewater collection, treatment plants and water distribution system.	Charges for services, lab fees, intergovernmental revenue and miscellaneous revenue.
Solid Waste	Collection and disposal of County commercial and residential garbage.	Special assessments, charges for services, franchise fees and State grants.
Utility Services	Operation of County's wastewater collection, treatment plants and water distribution system.	Charges for services, lab fees, intergovernmental revenue and miscellaneous revenue.
Internal Service Funds		
	Provide for self-insured employee health plan and Workers Comp.	Employee payroll charges and miscellaneous revenue.
Debt Service Funds		
	Pay and record transactions involved in general long-term debt financing.	Pledged revenues such as local option gas tax, half-cent sales tax, special assessments and miscellaneous revenue.
Capital Improvement Funds		
	Provide for County libraries, parks, buildings, beach re-nourishment, sewer expansion and transportation.	Proceeds from debt financing, impact fees and donations. Also grants revenue and transfers from other funds.
Trust & Agency Funds		
OPEB Trust	Fund the annual OPEB liability.	Employee payroll charges and investment income.
Employee Flexible Spending Accounts (FSA) / Healthcare Reimbursement Account (HRA)	Fund employee flexible medical spending or reimbursement.	Employee FSA contributions and Employer (County) HRA contributions.

St. Johns County Financial Organizational Chart

Total County Budget \$1,053,354,980



St. Johns County Financial Organizational Chart



St. Johns County Administrative Code

Section: Budget Policy and Procedure	Date Issued: November 2005 Revised: June 2012
Title: County Financial Policy	Reference: F. S. 129 & F. S. 200

200.1 Purpose

A financial policy is a set of guidelines for the management of funds or financial resources. Such a policy provides for the effective planning of government expenditures, revenues, and the financing of public services. It provides the framework within which financial or budget, tax, and fee decisions should be made. It helps ensure that the County is financially able to meet its short-term and long-term service objectives. It also helps prevent financial problems or emergencies from unnecessarily impacting or controlling important policy decisions.

200.2 Scope

In accordance with Chapters 129 and 200 of Florida Statutes, St. Johns County prepares its annual budget to provide the authority to levy and authorize the expenditure of ad-valorem (property) taxes, user fees, permit fees, and other general revenue established by the Board of County Commissioners. The budget will be prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards (GAS), and the Government Finance Officers Association (GFOA) standards for the Distinguished Budget Presentation Award.

200.3 Financial Planning Policy

The County will balance the financial burden of programs and facilities as fairly as possible between the general taxpayer and those who benefit directly. Consideration will be made toward recognizing the common good that flows from many public expenditures, the inability of some citizens to pay the full costs of certain benefits, and the difficulty of measuring the relationship between public costs and public or private benefits of some services.

200.3.1 Balanced Budget

The budget will be balanced upon adoption by the Board of County Commissioners. Total revenues, including inter-fund transfers and fund balances brought forward, will equal the total of fund appropriations or expenditures and reserves. Revenues will include a 5% statutory reduction in accordance with Chapter 129.01(2)(b) of Florida Statutes (excluding transfers, fund balances brought forward, certain grants, and revenues of certain Fund types such as Enterprise or Internal Service Fund revenues).

The County's Office of Management and Budget will, at a minimum, prepare a report at mid-year comparing actual and budgeted revenue and expenditures for all operating funds and their projections through year-end. Significant budget variances and recommended actions will be reported to the County Administrator.

All year-end surpluses, to the extent available and able to be appropriated, will be retained within each specific fund for re-appropriation in the next fiscal year, after meeting identified reserve requirements for that fund.

200.3.2 Long-Range Planning

The County will, as part of the mid-year report and the annual budget process, prepare a multi-year forecast of financial operations based on the service levels contemplated in the proposed budget and any probable future service level changes. As part of the mid-year report forecast, the County will analyze and project major revenues and expenditures by fund. Significant findings and recommended actions will be reported to the County Administrator.

The County will develop a five-year plan for major capital improvement projects (CIP) and present it annually to the County Commission. The County will consider, within available funds, early investment in capital projects in order to reduce or avoid larger costs in the future. The County will identify the estimated costs and potential funding sources for each capital improvement project. The County will seek the least costly financing method for all such projects. The County will identify the operating budget impacts of all CIP projects as well as evaluate the affordability of any applicable debt. The County will coordinate the CIP with the development of the operating budget.

The County will adopt an annual operating budget that includes an annual capital budget based on the CIP.

200.3.3 Audit

The County will ensure the conduct of a timely annual audit of its financial records in accordance with State law and governmental auditing standards and will achieve an unqualified audit opinion in full compliance with Generally Accepted Accounting Principles (GAAP).

200.3.4 Asset Inventory

The County will annually identify and assess the condition of its capital assets. The assessment should include an evaluation of community needs and priorities; the impact of any deferred maintenance; changes in technology; and any other significant factors, such as legal or regulatory changes. The assessment will be the responsibility of individual County department heads for their respective area of responsibility. The need for capital asset replacement or addition will be communicated by the department head as a part of the annual CIP or budget process.

200.4 Revenue Policy

Revenue from ad valorem or property taxes will be anticipated for purposes of the operating budget preparation using 100% of the reported total taxable value of current property assessments as prepared by the Property Appraiser, with the net budgeted revenue stated at 95% (conforming to the 5% Statutory reduction requirement).

All sales tax received will be limited to the General Fund unless required for debt service. The allocation of sales tax revenue will be in accordance with provisions of Florida Statute 218.65 and the direction of the County Commission.

The use of State Revenue Sharing monies will be limited to the General Fund unless required for debt service.

The use of all gas tax revenue will be limited to the County Transportation Trust Fund unless required for debt service.

All County funds shall be safely invested to provide a sufficient level of liquidity to meet cash flow needs while providing the maximum yield possible. All idle cash will be continuously invested. The Finance department under the County Clerk of Courts will develop and administer the appropriate investment policy.

200.4.1 Revenue Diversification

The County recognizes the value of diversity in revenue sources for funding County services and will, when possible, develop alternative funding sources other than property taxes. A diversity of revenue sources can potentially improve the County's ability to withstand revenue fluctuations and more equitably distribute the cost of providing services.

The County will encourage, through matching grants or other funding assistance, the participation of private organizations providing desired public services when objectives can be more effectively met.

200.4.2 Fees and Charges

The County Commission will review and adjust fees and charges for service and adopt them as part of the annual budget process. Attempts will be made by programs that charge fees for service, with some exceptions, to fully recover the costs of the operations of that program (including identified allowable indirect or overhead costs).

Impact Fees will be charged against new development at the building permit stage. Impact fees must bear a reasonable relationship to the benefits received by those who pay. The fee must not exceed the new development's proportionate share of the cost of new facilities or services required to serve that development. The County will collect impact fees under the following categories: Public Buildings, Law Enforcement Protection, Fire Protection, Emergency Medical Services, Schools, Roads, and Parks.

200.4.3 Use of One-time Revenues

The County will use one-time or non-recurring revenues only for one-time expenditures (i.e., capital projects). However, use for capital expenditures that significantly increase ongoing operating expenses without offsetting revenue will be minimized.

200.4.4 Use of Unpredictable Revenues

Certain major revenue sources can be relatively variable or unpredictable and therefore cannot be relied upon to generate level of revenue (i.e., interest income, Impact Fees, and intergovernmental revenue such as sales tax revenue and State Revenue Sharing). It will be the policy of the County to budget these revenues more conservatively with emphasis on a safe minimum level that will most likely be generated.

200.5 Expenditure Policy

200.5.1 Employee Compensation

The County will seek to provide total employee compensation (pay plus employee benefits) that is competitive within its labor market and will balance the stewardship of public funds with employee equity and the minimization of employee turnover.

200.5.2 Debt Policy

The basic purpose of a debt policy is to provide guidelines for the issuance and management of debt. Proper debt management promotes the accomplishment of service objectives, contributes to financial health and stability, and assures access to debt markets to meet both scheduled and unscheduled funding needs.

The decision to issue debt is best made on a case-by-case basis and only after careful and timely evaluation of all relevant factors. Factors to be considered when issuing debt are:

- Legal constraints on debt capacity and various financing alternatives.
- Constraints contained in currently outstanding debt documents.
- The urgency of the capital requirements to be met and the economic costs of delays.
- Willingness and financial ability of the taxpayers to pay for the capital improvements.
- Proper balance between internal and external financing.
- Current interest rates and other market considerations.
- The financial condition of the County.
- The types, availability and stability of revenues to be pledged for repayment of the debt.
- Type of debt to be issued.
- Whether or not the project to be financed creates ongoing operating expenditures that are supported through ongoing revenue.

In addition to County staff analysis, the County shall engage the services of an outside financial advisor who periodically, among other services, will evaluate the County's debt management strategies as well as the County's debt capacity using appropriate County revenue.

200.5.3 Debt Issuance and Management Guidelines

Capital improvements related to Enterprise Fund operations should be financed solely by debt to be repaid from user fees and charges and other available revenue generated from operations of the respective Enterprise fund.

The County will issue debt only for the purposes of constructing or acquiring capital improvements, for making major renovations to existing capital improvements, for acquiring environmentally sensitive lands, and for refunding outstanding debt when sufficient cost savings can be realized or it is advantageous to do so. The County may also enter into long-term leases for the acquisition of major equipment when it is cost justifiable to do so.

All capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the improvements, but in no event to exceed 30 years.

The County will at all times manage its debt and sustain its financial position in order to seek and maintain the highest credit rating possible.

The County will consider coordinating with other local government entities, to the fullest extent possible, so as to minimize the overlapping debt burden to citizens.

The County will ensure that an adequate system of internal control exists that provides reasonable assurance of compliance with applicable laws, rules, regulations, and covenants associated with outstanding debt.

Revenue sources will be pledged for debt only when legally available and other sufficient revenue sources are available to fund total County operating expenditures.

The County will market its debt through the use of competitive bid whenever deemed feasible, cost effective and advantageous to do so. However, it is recognized that, in some situations, certain complexities and intricacies of a particular debt issue are such that it may be advantageous to market the debt via negotiated sale or private placement.

The County will continually monitor its outstanding debt in relation to existing conditions in the debt market and will refund any outstanding debt when sufficient cost savings can be realized. Outstanding debt will be refunded as long as the net present value savings between the refunded bonds and the refunding bonds is equal to or greater than 3% without extending the maturity of the debt being refunded, unless extenuating circumstances would justify a smaller percentage saving. The County may also refund existing debt for the purpose of revising existing bond covenants to meet particular organizational and/or strategic needs of the County when it is advantageous to do so.

Credit enhancements (insurance, letters of credit, etc.) will be used in those instances where the anticipated present value savings in terms of reduced interest expense exceeds the cost of the credit enhancement.

In order to maintain a stable debt service burden, the County will attempt to issue debt that carries a fixed interest rate. However, it is recognized that certain circumstances may warrant the issuance of variable rate debt. In those instances, the County should attempt, to the extent practicable, to stabilize debt service payments through the use of an appropriate stabilization arrangement.

While the County is generally averse to the use of derivatives, it will consider their use as a hedge against future interest rate risk when appropriate, but in no event will derivatives be used for speculative purposes. Furthermore, the County will only use derivatives when it has a complete understanding of the derivative product and the potential risks associated with it.

It is the policy of the County to provide full and fair disclosure in connection with the initial sale and distribution of its publicly marketed debt instruments and to provide appropriate ongoing secondary market information, in compliance with the requirements of applicable Federal and State securities laws, rules and regulations, including Securities and Exchange Commission Rule 15c-2-12.

200.5.4 Legal Debt Limit

The State of Florida has not enacted a debt limit for Florida Counties. Therefore, no legal debt limit exists for the County. However, financial practice and limits on funding debt service costs establishes a practical debt limit for the County.

200.5.5 Reserve or Stabilization Accounts and Fund Balance Targets

A reserve for contingencies complying with Florida Statutes 129.01(2) (c) shall be maintained to protect against unforeseen cash flow shortages, emergencies and unexpected economic downturns. The Statute limits such a reserve to a maximum of 10% of total fund revenue (including Cash Carryforward).

The General Fund will strive to maintain an ideal total minimum reserve as Unrestricted Fund Balance of no less than two months of regular General Fund operating expenditures including transfers to funds. For purposes of determining two months of regular General Fund operating expenditures, one-time General Fund expenditures or transfers to funds that would otherwise distort the two-month calculation shall be excluded.

Special Revenue Funds Transportation Trust and Fire District will strive to maintain an ideal minimum reserve of 2% of total fund revenue. All other Special Revenue, Debt Service and Capital Improvement Funds are not required to maintain minimum reserves.

Enterprise and Internal Service Funds will strive to maintain a prudent business reserve. Accordingly, all Enterprise Funds will strive to maintain a minimum working capital level equal to 90 days of operating expenses including depreciation. All Internal Service Funds will strive to maintain a minimum working capital level equal to 45 days of operating expenses. For purposes of determining the minimum specified days of Fund operating expenditures, one-time expenditures or transfers to funds that would otherwise distort the calculation shall be excluded.

For any County fund that does not meet the minimum stipulations of this policy section, such minimum is to be reached as soon as economic conditions allow, but in no case beyond a five-year time frame. Ideally, progress toward meeting the minimum will show improvement of at least 10% of the target each year toward meeting the minimum. A strategic financial plan for decreasing or minimizing total fund operating expenditures will be required from the outset of failure to meet minimum stipulations of this policy section.

200.5.6 Basis of Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenue and expenditures. Governmental Funds fall into four major types: General Fund, Special Revenue Funds, Debt Service Funds, and Capital Improvement Funds. All Governmental Funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become both measurable and available as net current assets. Expenses are recognized when the related liability is incurred. Two other Fund types are Enterprise Funds and Internal Service Funds. These two Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recognized when they are earned and expenses are recognized when they are incurred.

200.5.7 Basis of Budgeting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all funds. Actual spending cannot legally exceed the budgeted amount. All annual appropriations lapse at fiscal year end. Outstanding encumbrances are viewed as reservations of fund balances and do not constitute expenditures or liabilities.

The Comprehensive Annual Financial Report (CAFR) shows the status of the County's finances on the basis of GAAP. The CAFR shows fund revenues and expenditures on both a GAAP basis and budget basis for comparison purposes. In all but two cases, the way the County prepares its budget conforms to GAAP. First, capital outlay purchases are shown in the budget's Enterprise funds as expenditures, but the full purchase price of the capital outlay are reflected as uses of working capital in the statement of cash flows for the CAFR and not as expenditures. Second, principal payments of debt are shown in the budget's Enterprise funds as expenditures, but payments are shown as uses of cash on the statement of cash flows for the CAFR and not as expenditures.

200.5.8 Expenditure Accountability

All expenditures will be maintained by a detailed line item based upon a chart of accounts that provides for uniformity of reporting and is consistent with the Uniform Chart of Accounts established by the State of Florida and generally accepted accounting principles (GAAP).

The operating budget will be appropriated at the major account levels of personal services (i.e., salaries and benefits), operating expense, capital outlay, grants-in-aid, debt service, and non-operating expense (i.e., transfers to funds, reserves).

Budgets for salaries and benefits will be based on 100% of the estimated salaries at the beginning of the fiscal year plus the scheduled pay plan increase for each position and the scheduled annual cost of living adjustment (if any).

The operating budget will clearly reflect both direct and indirect costs of programs wherever practical. Indirect costs will be recovered at rates determined in conjunction with independent studies, pursuant to federal government standards and practices.

The County will, within available funds, plan and budget for those facilities and infrastructure necessary to support public programs determined to be necessary for the quality of life desired by its citizens.

The County will purchase goods and services through a competitive bid process except when an alternative method of procurement is specifically authorized by law and is in the County's best interest. Further County policy is established under "St. Johns County Purchasing Policy and Procedures."

In order to align costs with designated resources for specific programs or services, the County will, whenever possible, charge expenses against a restricted revenue source prior to using general funds.

The County will seek expenditure reductions whenever possible through efficiencies, technology, productivity improvements, reorganization, outsourcing, or privatization of services, and through the reduction or elimination of programs, policies, and practices which have significantly declined in their usefulness.

Under certain circumstances, the County may pre-pay certain expenditures, if necessary, such as in the case of beach re-nourishment projects, where a separate funded escrow account is necessary before the project can be initiated. The Finance Department will be the final determinant of the necessitating circumstances, subject to Board approval where necessary.

All budget requests for new programs, travel, contractual services, additional personnel, new vehicles, capital outlay and computer hardware and software will be closely reviewed with justification required. There will be a County Fleet Replacement Policy addressing the issues of fleet management, acquisition and replacement including the optimum replacement point.

The budget will emphasize the link between fiscal and management (operations) planning. The budget will include the following items for each County program: a) description of the program's responsibilities, activities, trends, etc.; b) historical summary of the program costs; c) summary of the previous year's accomplishments; and d) key objectives and quantifiable performance measurements or indicators.

It will be the intent of all Internal Service Funds to break even. However, in the event that a loss should occur, that loss may be disposed of by crediting or charging the billed departments in accordance with their usage. Any profit may be used to lower internal service charges in the ensuing fiscal year.

Annually, efforts will be made to qualify the Annual Financial Plan for the Government Finance Officers Association's "Award for Distinguished Budget Presentation".

Continual efforts will be made to encourage and expand citizen participation in the budget process or otherwise improve communication to citizens.

200.6 Budget Control Procedures

The Annual Operating Budget serves as the legal authorization for expenditures and the proposed means of financing them. The legal level of budgetary control is the departmental level. For management control purposes, the Operating Budget is integrated into the County's Accounting System and appropriations are controlled at the line-item level within each department. County department heads are responsible for the daily management of their budget and will submit requests for any required budget adjustments to the Office of Management and Budget before any cost overruns at the line-item level occur in their annual budget.

200.6.1 Amending the Budget

Section 129.06 of Florida Statutes provides that the Board of County Commissioners may establish procedures by which the designated Budget Officer may authorize certain intra-department budget amendments or transfers provided the total appropriation of the department is not changed. Accordingly, the County Budget Officer (the Director of Management & Budget) has been given the authority to approve all internal or intra-department transfers (i.e., from one line item to another line item) as long as the transfer does not change the total approved budget amount for that department. In the event that the Budget Officer does not approve a transfer, the department head may appeal the proposed action to the County Administrator.

Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund may correspondingly be increased by motion recorded in the minutes, provided that the total of the fund appropriations is not changed.

Appropriations from the reserve for contingencies may increase the appropriation for any particular expense in the same fund, or create an appropriation in that fund for any lawful purpose, but in no case can expenditures be charged directly to the reserve.

A receipt of funds not anticipated in the budget and received for a particular purpose, including grants, donations, gifts, or reimbursement for damages, by Resolution of the Board, may be appropriated and expended for that purpose. Such receipts and appropriations must be added to the budget within the proper fund.

If an amendment to a budget is required for a purpose not specifically authorized in paragraphs above, unless otherwise prohibited by law, the amendment may be authorized by Resolution or Ordinance of the Board of County Commissioners adopted following a public hearing. The public hearing must be advertised at least two days, but not more than five days, before the date of the hearing. The advertisement must appear in a newspaper of paid general circulation and must identify the name of the taxing authority, the date, place and time of the hearing, and the purpose of the hearing. The advertisement must also identify each budgetary fund to be amended, the source of the funds, the use of the funds, and the total amount of each budget.

The Office of Management and Budget will review all requests for appropriation changes and ensure that all necessary documents have been adequately prepared including those necessary for submission to the Board of County Commissioners.

200.7 Policy Administration

The County Administrator together with the County Budget Officer (the Director of Management & Budget) and/or the Clerk of Courts will provide appropriate recommendations to update this policy as the need arises. Guidelines within the Financial Policy will be implemented through the annual operating and capital budget process. The Financial Policy will undergo annual review and modifications as deemed necessary.

St. Johns County

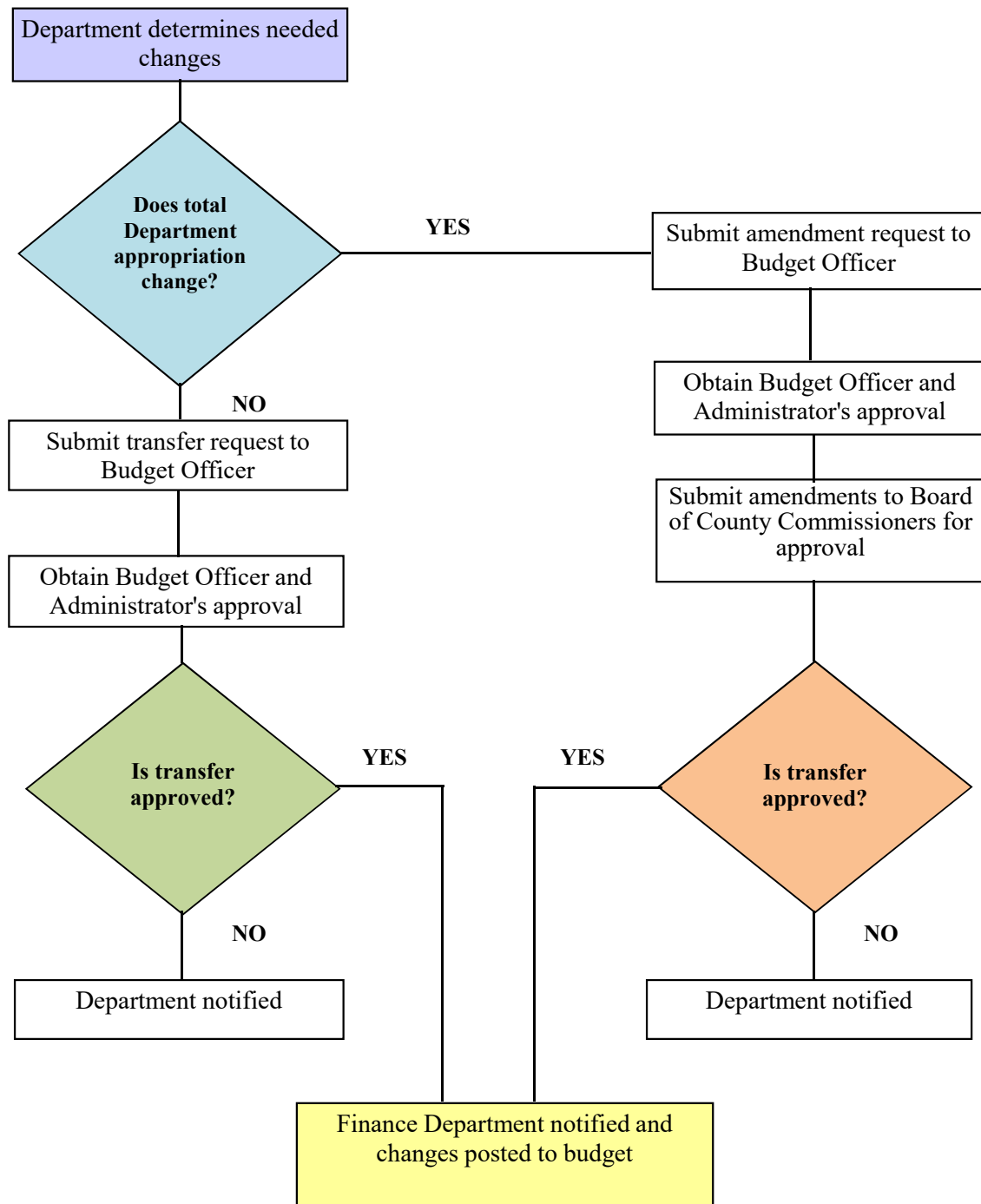
Basis of Budgeting vs. Basis of Accounting

Q: What does "Basis of Budgeting" and "Basis of Accounting" mean?

A: Basically it refers to the "basis" for budgetary purposes as compared to the basis for financial statement reporting under generally accepted accounting principles (GAAP). "Basis" means the timing of when financial transactions (i.e., revenues and expenditures) are recognized. Financial reports typically show financial position (or balance sheet) and results of operations (or fiscal year operating statement).

	Basis of Budgeting	Basis of Accounting
Measurement Basis	Modified Accrual	Accrual
Fund Focus	Current Financial Resources (Fiscal Year Cash Inflows and Outflows)	Total Financial or Economic Resources
Balance Sheet	Only Current Assets and Liabilities	All Assets and Liabilities
Operating Statement	Generally Reflects Increases and Decreases in Net Current Assets	Reflects Increases and Decreases in Net Assets
Revenues	Recorded when Amount is both Measurable and <u>Available</u> to pay Liabilities of the Fiscal Year (usually received within 60 days of the end of the Fiscal Year)	Recorded when Amount is both Measurable and <u>Earned</u> (regardless of when cash is received)
Expenditures	Recorded when Related Fund Liability is Incurred (except if the liability is not planned to be liquidated with expendable available resources)	Recorded when a Liability is Incurred (i.e., expense is earned by employee or contractor).
Encumbrances	Lapse at Fiscal Year-End	Recorded as Reservation of Fund Balance
Debt Proceeds	Recorded as Revenue	Recorded as Liability
Debt Issuance Costs	Recorded as Expenditures	Capitalized and Amortized over Life of Debt
Debt Principal Payment	Recorded as Expenditure	Recorded as Reduction in Liability
Capital Outlay	Recorded as Expenditure	Recorded as Fixed Asset and Depreciated over the Life of the Asset
Sale of Assets	Proceeds recorded as Revenue	Recorded as Gain/(Loss) on Sale of Assets
Interest Expense on Construction Projects	Recorded as Expenditure	Capitalized and Amortized over the Life of the Asset
Developer Fees and Contributions	Recorded as Revenue	Recorded as Capital Contributions
Grants	Recorded as Revenue when Cash is Received	Recorded as Revenue when Earned
Other Post-Employment Benefits (OPEB)	Recorded as Expenditure only when paid	Recorded as Long-term Liability per Actuarial Determination
Accrued Compensated Absences or Retirement	Recorded as Expenditure only when paid	Recorded as Liability when Earned by Employee

St. Johns County Budget Amendment Process



ST. JOHNS COUNTY
TENTATIVE BUDGET CALENDAR - FISCAL YEAR 2021

DATE	PARTICIPANTS	ITEM / ACTIVITIES
January 17, 2020	OMB	13th period reconciliation of carryforward balances reflected in Capital Improvement Projects (CIP).
February 18, 2020	County Commissioners / County Admin / OMB	Commission agenda to establish FY 2021 budget guidelines
February 26, 2020	County Admin / OMB / All Departments	Distribution of FY 2021 - 2025 CIP Forms and instructions to departments (via email).
February 28, 2020	County Administration / OMB / Personnel Services	Deadline for evaluation and submission of position upgrades / reclasses effective October 1, 2020.
March 4, 2020	County Admin / OMB / All Departments	Budget kickoff. Distribution of Budget Instructions / Guidelines via email.
March 9, 2020	OMB / All Departments	Budget System opens for entry.
March 20, 2020	County Admin / OMB / All Departments	Deadline for submission of CIP Requests by departments to OMB.
April 9, 2020	County Admin / OMB / CIP Ranking Team	Evaluation of CIPs by Ranking Team.
April 24, 2020	All Departments / Personnel Services	Deadline for requested budgets and new positions to be entered into the budget software.
April 24, 2020	All Departments	Deadline for all FY 2021 Department Fee Schedule updates.
May 8, 2020	OMB / All Departments	Complete Preliminary Revenue Projections.
May 20, 21 & 22, 2020	County Admin / OMB / All Departments	Administrator's budget workshop with departments and agencies.
June 1, 2020	Sheriff Clerk of Court Supervisor of Elections	Deadline for submission of Constitutional Officers Budget requests unless set for May 1 by BCC (F.S. 129.03 [2]).
June 1, 2020	Property Appraiser	Estimate of assessed property values (F.S. 200.065 [8]).
June 1, 2020	Property Appraiser	Submission of Property Appraiser's budget request - to Florida Department of Revenue (D.O.R.) - to BCC (F.S. 195.087 [1][a]).
June 5, 2020	County Admin / OMB	Complete Year-end and Mid-year budget review.
June 5, 2020	OMB	Complete compilation, correction, and verification of all departmental requested budget information.
July 1, 2020	Property Appraiser	Certification of taxable property values (Form DR-420) (F.S. 193.023[1] and 200.065[11]).

ST. JOHNS COUNTY
TENTATIVE BUDGET CALENDAR - FISCAL YEAR 2021 (continued)

DATE	PARTICIPANTS	ITEM / ACTIVITIES
July 7, 2020	County Commissioners / County Administrator	Submission of "Recommended Budget" and "Recommended CIP's" to the Board of County Commissioners (F.S. 129.03[3]).
July 15, 2020	Dept. of Revenue	Submission of budget amendments to Property Appraiser's budget from Florida Dept. of Revenue (D.O.R.) - to Property Appraiser - to BCC (F.S. 195.087 [1][a]).
August 1, 2020	Tax Collector	Submission of Tax Collector's Budget request - to Florida Dept. of Revenue (D.O.R.) - to BCC (F.S. 195.087 [2]).
August 4, 2020	County Commissioners / County Admin / OMB	Board Special Meeting on "Recommended Budget."
August 4, 2020	County Commissioners / County Admin / OMB	Board sets Tentative Millage Rates for FY 2021 (F.S. 200.065 [2][a][4(b)]).
August 4, 2020	County Administrator / OMB / Finance	Notification to Property Appraiser of proposed millage rate, rolled back rate, date, time and place of First Public Hearing (Form DR-420) (F.S. 200.065 [2][b]).
August 14, 2020	OMB / All Departments	Deadline for submission of FY 2020 Budget Carry forwards to the FY 2021 Budget from departments and agencies.
August 15, 2020	County Commissioners / Property Appraiser / Dept. of Revenue	Property Appraiser's budget -BCC comment period ends -Final budget amendments from D.O.R. (F.S. 195.087 [1] [a]).
August 21, 2020	Property Appraiser	Mailing of Notices of Proposed Property Taxes (TRIM) (F.S. 200.065 [2][b]).
August 28, 2020	All Departments	Deadline for all FY 2021 Department Narrative Page updates.
September 8, 2020	County Commissioners / County Admin / OMB	Any changes of Non-Ad Valorem Assessment(s), such as Solid Waste Assessments, to BCC for Approval.
September 8, 2020	County Commissioners / County Admin / OMB	First Public Hearing to adopt proposed millage and FY 2021 budget (F.S. 200.065 [2][c]).
September 18, 2020	OMB	Newspaper advertisement of Second Public Hearing & Budget Summary Statement (F.S. 129.03 [3][b] and 200.065 [2][d] and [3][1]).
September 21, 2020	OMB /All Departments	Updated FY 2021 fee schedule to BCC for approval.
September 21, 2020	County Commissioners County Admin / OMB	Second and Final Public Hearing to adopt final millage and FY 2021 budget (F.S. 200.065 [2][d]).
September 25, 2020	OMB	Submit approved final millage and budget resolutions to Property Appraiser and Tax Collector (F.S. 200.065[4]).
October 21, 2020	County Admin / OMB	Submit TRIM Compliance Package to D.O.R. (Form DR-487) (F.S. 200.065 and 200.069).
December 18, 2020	County Admin / OMB	Submit application and four copies of budget for GFOA Distinguished Budget Presentation Award.

A Reader's Guide to Department Budget Pages

1. **Fund Type** – A separate accounting entity through which government resources are allocated and accounted based on the purpose established for the fund.
2. **Service Area** – State mandated classification of government expenditures having a particular purpose or function.
3. **Department** – The organizational unit responsible for providing the program or service.
4. **Program** – The organizational unit within the Department or major function that provides the specific service units.
5. **Program Description** – The specific activities or organizational activities that comprise the service units.

1. ►
- 2., 3., 4. ►
5. ►
6. ►
7. ►
8. ►
9. ►
10. ►

GENERAL FUND

SERVICE AREA: PHYSICAL ENVIRONMENT

DEPARTMENT: GROWTH MANAGEMENT

PROGRAM: GROWTH MANAGEMENT ADMINISTRATION

PROGRAM DESCRIPTION:
 The Growth Management Administration (GMA) Program provides supervision and oversight to all divisions of the Growth Management Department, including Building Services, Planning and Zoning, Code Enforcement, Transportation Development, Environmental and Long Range Planning. GMA administers land development regulations such as the Comprehensive Plan, the Land Development Code, the Habitat Conservation Plan, Stormwater Management, and cultural resource identification and protection. GMA provides professional, technical, and administrative support on land development issues to the elected and appointed boards and the public.

MISSION: To provide for planned, orderly growth, the protection of life and safety, the enhancement of the County's quality of life and the protection of the County's economic and natural resources through the effective development, administration, and enforcement of the County's zoning, permitting, land development and building programs. Maintain consistency with the County's Comprehensive Plan, community needs, and resources, and create a management approach for the County that will guide growth and economic development.

ACTUAL EXPENDITURES

FY 2015 BUDGET HIGHLIGHTS: The Growth Management Administration budget consolidates three previous budget departments (GMA, Environmental and Development Review). FY 2015 is expected to replicate the increase in entitlement and development that began in FY 2012. Most costs and revenues are expected to remain consistent with FY 2014.

REVENUE:
 The revenue to fund this program is provided by the General Fund, and is supplemented by federal and state grants and user fees.

EXPENDITURES:

Category	Actual Expenditures FY '13	Adopted Budget FY '14	Requested Budget FY '15	Recommended Budget FY '15	Adopted Budget FY '15
Personal Services	\$3,137,855	\$3,575,084	\$3,697,920	\$3,681,173	\$3,581,433
Operating Expenses	200,907	530,371	421,241	352,017	608,656
Capital Outlay	0	52,500	10,800	10,800	209,616
TOTAL	\$3,338,762	\$4,157,955	\$4,129,961	\$4,043,990	\$4,399,705

6. **Mission** – A concise statement of the main tasks to be accomplished or the general purpose to be achieved.
7. **Graph** – Shows the actual and projected expenditures for the Department for a 10-year period.
8. **Budget Highlights** – Briefly explains the material changes in expenditures for the current budget year.
9. **Revenue** – Summarizes the funding source that supports the service.
10. **Expenditures** – Personal Services includes all salaries and related benefits for full and part-time Program employees. Operating Expenses includes normal operating expenditures such as professional and contractual services, travel, repairs and maintenance, operating supplies, rentals, utilities, etc. Capital Outlay is used for the acquisition or addition of fixed assets. The Other category includes primarily transfers between funds or fund reserves.

A Reader's Guide to Department Budget Pages (cont.)

1. **Major Accomplishments Last Year** – Highlights the Program's performance for the past fiscal year.
2. **County Goal** – Department-specific goals are grouped under and connected to key organization-wide long-term County goals and priorities.
3. **Key Objectives** – Anticipated major accomplishments of the Program for the new fiscal year.

1. ►

2. ►

3. ►

4. ►

GENERAL FUND																																																												
MAJOR ACCOMPLISHMENTS LAST YEAR:																																																												
County Goal #1: Promote Economic Development																																																												
<ul style="list-style-type: none"> • Processed Land Development Code (LDC) modifications, concurrency program changes, and amendments to the Comprehensive Plan that streamlined and/or improved policies and regulations to managing growth. • Updated the Development Review Manual to collapse redundant requirements and automate application forms. • Provide staff support to BOC hosted workshop series on concurrency and BOC workshop on growth policies. 																																																												
County Goal #6: Maintain and Enhance the County's Quality of Life																																																												
<ul style="list-style-type: none"> • Reviewed development applications and residential clearance sheets for consistency with the Comprehensive Plan and the Land Development Code. As a highlight, processed five (5) applications to modify existing DRIs and twelve (12) comprehensive plan amendments, 41 PUDs or PUD Major Modifications and advised approximately 182 projects through the pre-application process. • Secured annual compliance under the Community Rating System (flood insurance rates for property owners). • Maintained compliance with the County's HCP and facility compliance with State and federal laws. 																																																												
County Goal #10: Improve/Expand Communication and Services to Citizens																																																												
<ul style="list-style-type: none"> • Expand web presence regarding development applications and meetings. • Implementation web based interactive land use application forms. • Offered training to real estate and other professionals on code issues, and provided outreach to numerous community groups including the Ponte Vedra MSD, St. Johns Chamber and Leadership groups, St. Johns Board of Realtors and many others. 																																																												
KEY OBJECTIVES:																																																												
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<ul style="list-style-type: none"> • Expedite economic development projects and facilitate project completions. • Coordinate with Economic Development to assist opportunities to promote business growth. • Develop and implement work plans for West Augustine mixed use zoning, updating the county's impact fees, and long range transportation planning options. 																																																												
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<ul style="list-style-type: none"> • Review and inspect construction projects to ensure compliance with local codes and plans. • Develop and implement a work plan to update the LDC to improve regulatory efforts, clarify and where appropriate streamline code provisions, and incentivize community values such as business and industrial development, environmental protection, and high quality infrastructure. • Continue to participate on regional programs including transportation planning, trails planning, coastal hazard, water resources, healthy community efforts and resiliency planning. 																																																												
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<ul style="list-style-type: none"> • Continue to manage and improve the use of Neighborhood Bill of Rights notices. Identify methods to enhance community involvement in planning efforts. Improve awareness of development applications through expanded community meetings. • Participate in community meetings, business outreach, and other tools to promote transparency, foster productive business relationships, and facilitate community dialogue around areas of neighborhood concern. 																																																												
<table border="1"> <thead> <tr> <th colspan="2">PERFORMANCE MEASURES</th> <th>Actual FY '13</th> <th>Estimated FY '14</th> <th>Adopted FY '15</th> </tr> </thead> <tbody> <tr> <td rowspan="2">I N P U T</td> <td>Number of Full-time Equivalents (FTEs)</td> <td>52</td> <td>50.265</td> <td>52.145</td> </tr> <tr> <td>Total Operating and Maint Exp [Net of Grant Exp]</td> <td>\$3,338,762</td> <td>\$3,536,698</td> <td>\$3,955,325</td> </tr> <tr> <td rowspan="3">O U T P U T</td> <td># of Land Development Application Reviews</td> <td>7,630</td> <td>10,092</td> <td>11,000</td> </tr> <tr> <td># of Residential Clearance Sheets Reviews</td> <td>21,749</td> <td>21,000</td> <td>21,500</td> </tr> <tr> <td># of Site Inspections</td> <td>15,149</td> <td>17,456</td> <td>18,000</td> </tr> <tr> <td rowspan="3">E F F I C I E N C Y</td> <td># of Land Development Application Reviews/ FTE</td> <td>283</td> <td>374</td> <td>400</td> </tr> <tr> <td># of Residential Clearance Sheets Reviews/FTE</td> <td>5,437</td> <td>5,250</td> <td>5,500</td> </tr> <tr> <td>Per Capita Cost of Program (Adjusted for Inflation)</td> <td>\$16.57</td> <td>\$16.72</td> <td>\$17.73</td> </tr> <tr> <td rowspan="4">E F F E C T</td> <td>% Compliance with the Land Development Code</td> <td>100%</td> <td>100%</td> <td>100%</td> </tr> <tr> <td>% Time Meeting Agenda Deadlines Met</td> <td>100%</td> <td>100%</td> <td>100%</td> </tr> <tr> <td>% Compliance with the Comprehensive Plan</td> <td>100%</td> <td>100%</td> <td>100%</td> </tr> <tr> <td>% of NER Notices Met</td> <td>100%</td> <td>100%</td> <td>100%</td> </tr> </tbody> </table>				PERFORMANCE MEASURES		Actual FY '13	Estimated FY '14	Adopted FY '15	I N P U T	Number of Full-time Equivalents (FTEs)	52	50.265	52.145	Total Operating and Maint Exp [Net of Grant Exp]	\$3,338,762	\$3,536,698	\$3,955,325	O U T P U T	# of Land Development Application Reviews	7,630	10,092	11,000	# of Residential Clearance Sheets Reviews	21,749	21,000	21,500	# of Site Inspections	15,149	17,456	18,000	E F F I C I E N C Y	# of Land Development Application Reviews/ FTE	283	374	400	# of Residential Clearance Sheets Reviews/FTE	5,437	5,250	5,500	Per Capita Cost of Program (Adjusted for Inflation)	\$16.57	\$16.72	\$17.73	E F F E C T	% Compliance with the Land Development Code	100%	100%	100%	% Time Meeting Agenda Deadlines Met	100%	100%	100%	% Compliance with the Comprehensive Plan	100%	100%	100%	% of NER Notices Met	100%	100%	100%
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4. **Performance Measures** - Quantifiable indicators that include "Inputs" and "Outputs" that help measure the "Efficiency" ("Effic") and "Effectiveness" ("Effect") of the County Program.

Note: Department Budget Pages are found in the "General Fund", "Special Revenue Funds", and the "Enterprise Funds" sections of this budget document.

A Reader's Guide to the Budget Document

This St. Johns County budget document begins in this "Introduction" section with the County Administrator's transmittal letter or annual budget message. Major County budget and program issues are further discussed in the Executive Summary that immediately follows the budget message.

The next "Budget Summary" section further presents County budget overviews as well as detailed County personnel, debt, and tax rate information.

The remainder of the budget document is organized primarily by fund type. Governmental accounting dictates the use of funds of which there are seven major fund types: the General Fund, Special Revenue Funds, Enterprise Funds, Internal Service Funds, Debt Service Funds, Capital Improvement Funds, and Trust & Agency Funds. Further definitions of these fund types can be found in each respective section as well as in the "Glossary" in the back of this document.

Most St. Johns County funds are further comprised of major County departments or divisions. These departments and divisions are in turn responsible for County programs. The County Organizational Chart in the "Introduction" section provides a quick overview of each County department and division. A separate "Reader's Guide to Department Budget Pages" has also been provided on the preceding page. The Glossary in the back of the "Appendix" section will help define specialized terms as well as acronyms found in this document.

Q: *Your budget contains a lot of detail. How can I quickly find summary information?*

A: *The Executive Summary in the "Introduction" section covers the major County budget issues. The "Budget Summary" section is intended to provide County budget overviews. In addition, a separately published "Budget-In-Brief" is available to provide brief summary information.*

Q: *I noticed that each County department or program has a budgeted Expenditures summary. Is there any way I can get more detailed expenditure information by account within each department?*

A: *Separate line-item budget details are maintained by the County's Office of Management & Budget and are available by request. In order to minimize the amount of overwhelming detail presented, the budget document presents only a summary of the adopted line-item detail. The line-item budget is provided by on-line computer access to County departments for their reference and management throughout the Fiscal Year.*

Q: *How can I find out information about your capital expenditures?*

A: *The "Capital Budget" section of this budget document details the budget for specific County projects, facilities, vehicles and equipment. The more detailed Capital Improvement Plan that also covers the budget year as well as plans for the following four years for major County projects is presented in the "CIP" section of this document.*

Q: *How can I quickly find the location of certain County programs within the budget document?*

A: *The "Table of Contents" at the beginning of the budget document lists all County departments and programs in the order that they appear. There is also an "Index" at the very end of the budget document that lists corresponding pages alphabetically by subject.*

Q: *How can I get more information on the County if necessary?*

A: *Please visit the St. Johns County website at: <http://www.sjcf.us/>. The St. Johns County Office of Management and Budget can also be reached at (904) 209-0565.*

ALL FUNDS SUMMARY OF BUDGETED REVENUES AND EXPENDITURES

	General <u>Fund</u>	Transportation <u>Trust Fund</u>	Fire District <u>(MSTU)</u>	Summer Haven <u>(MSTU)</u>	Vilano Street Lighting <u>(MSTU)</u>	St.Aug.So. Street Lighting <u>(MSTU)</u>	Private Roads, Treasure Bch (MSBU) & Elkton Drainage (MSTU)
MILLAGE per \$1,000:	4.6537	0.8444	1.3813	7.3392	0.0473	0.1968	
ESTIMATED CASH FORWARD:	\$63,882,744	\$35,482,201	\$10,776,241	\$284,022	\$23,673	\$46,883	\$17,460
ESTIMATED REVENUES:							
Taxes:							
Ad Valorem Taxes (Current)	146,051,215	26,734,952	40,964,255	73,687	12,783	52,491	
Ad Valorem Taxes (Delinquent)	125,500	15,000	30,000				
Half-Cent Sales Tax	10,623,660						
Communication Taxes	2,259,700	270,941					
Other Taxes	500,000	5,769,424					35,000
Special Assessments							277,860
Licenses and Permits	251,675		435,000				
Intergovernmental Revenue	132,003,925	20,931,180	1,541,635				
Charges for Services	10,270,550	7,375,653	38,600				
Fines and Forfeitures	424,000						
Miscellaneous Revenues:							
Interest	922,271	488,000	217,000	2,500	440	750	1,775
Other	408,260	99,371					
Total Revenues	303,840,756	61,684,521	43,226,490	76,187	13,223	53,241	314,635
Other Financing Sources:							
Debt Proceeds							
Transfers from Officers	4,703,581						
Transfers In	2,476,068	9,362					
Total Revenues and Other Financing Sources	311,020,405	61,693,883	43,226,490	76,187	13,223	53,241	314,635
Less Statutory Reduction	(8,817,499)	(2,010,874)	(2,084,243)	(3,809)	(661)	(2,662)	(15,732)
Total Estimated Revenues and Cash Forward	\$366,085,650	\$95,165,210	\$51,918,488	\$356,400	\$36,235	\$97,462	\$316,363
ESTIMATED EXPENDITURES:							
General Government	\$37,477,777						
Public Safety	113,006,715		\$41,074,909				
Physical Environment	6,354,012						
Transportation		\$83,538,325		\$98,051	\$12,438	\$46,800	\$39,389
Economic Environment	121,694,910						
Human Services	7,346,280						
Culture and Recreation	18,260,773						
Debt Service							81,250
Transfers Out	5,956,912	856,017	791,205				9,362
Total Expenditures and Uses	310,097,379	84,394,342	41,866,114	98,051	12,438	46,800	130,001
Reserves	55,988,271	10,770,868	10,052,374	258,349	23,797	50,662	186,362
Total Appropriated Expenditures and Reserves	\$366,085,650	\$95,165,210	\$51,918,488	\$356,400	\$36,235	\$97,462	\$316,363

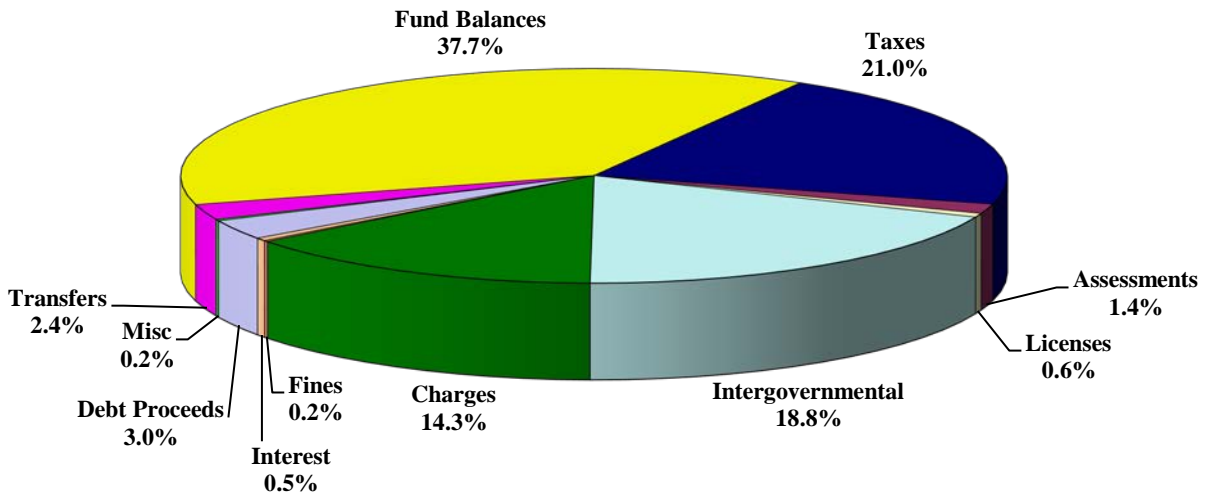
ALL FUNDS SUMMARY OF BUDGETED REVENUES AND EXPENDITURES (cont.)

	Coastal Highway (MSTU)	Health Dept. Fund	Other Special Revenue Funds	Enterprise Funds	Internal Service / Trust Funds	Debt Service Funds	Capital Improvement Funds	Total All Funds
MILLAGE per \$1,000:	0.5000	0.0160						14.9787
ESTIMATED CASH FORWARD:	\$65,569	\$0	\$93,123,219	\$143,007,418	\$15,648,943	\$1,476,975	\$33,242,036	\$397,077,384
ESTIMATED REVENUES:								
Taxes:								
Ad Valorem Taxes (Current)	21,127	506,584	1,291,806					215,708,900
Ad Valorem Taxes (Delinquent)								170,500
Half-Cent Sales Tax						5,063,340		15,687,000
Communication Taxes								2,530,641
Other Taxes			12,104,290			2,125,292		20,534,006
Special Assessments			15,418,403	22,230		355,000		16,073,493
Licenses and Permits			5,464,606	368,000				6,519,281
Intergovernmental Revenue			18,943,109	1,828,938		1,152,719	695,340	177,096,846
Charges for Services			17,737,623	89,170,505	27,680,161			152,273,092
Fines and Forfeitures			1,575,032	17,000				2,016,032
Miscellaneous Revenues:								
Interest	500	2,750	951,802	1,997,272	176,119	2,800	176,500	4,940,479
Other			2,340,032	80,593	50,000			2,978,256
Total Revenues	21,627	509,334	75,826,703	93,484,538	27,906,280	8,699,151	871,840	616,528,526
Other Financing Sources:								
Debt Proceeds				31,357,837				31,357,837
Transfers from Officers								4,703,581
Transfers In		4,000	2,167,097	562,632	3,712,883	10,046,370	1,085,794	20,064,206
Total Revenues and Other Financing Sources	21,627	513,334	77,993,800	125,405,007	31,619,163	18,745,521	1,957,634	672,654,150
Less Statutory Reduction	(1,081)	(25,467)	(3,374,815)	0	(14,994)	(17,892)	(6,825)	(16,376,554)
Total Estimated Revenues and Cash Forward	\$86,115	\$487,867	\$167,742,204	\$268,412,425	\$47,253,112	\$20,204,604	\$35,192,845	\$1,053,354,980
ESTIMATED EXPENDITURES:								
General Government			\$10,619,902		\$34,173,956			\$82,271,635
Public Safety			17,192,112				\$14,468,029	185,741,765
Physical Environment			722,917	\$163,472,503		\$17,800		170,567,232
Transportation			34,330,468				854,921	118,920,392
Economic Environment			1,122,265	220,000				123,037,175
Human Services		\$487,867	7,832,244					15,666,391
Culture and Recreation	65,980		23,965,969				17,420,991	59,713,713
Debt Service			416,290	14,173,442		18,932,756		33,603,738
Transfers Out	20,135		8,717,692		3,712,883			20,064,206
Total Expenditures and Uses	86,115	487,867	104,919,859	177,865,945	37,886,839	18,950,556	32,743,941	809,586,247
Reserves	0	0	62,822,345	90,546,480	9,366,273	1,254,048	2,448,904	243,768,733
Total Appropriated Expenditures and Reserves	\$86,115	\$487,867	\$167,742,204	\$268,412,425	\$47,253,112	\$20,204,604	\$35,192,845	\$1,053,354,980

The Adopted FY 2021 County Budget

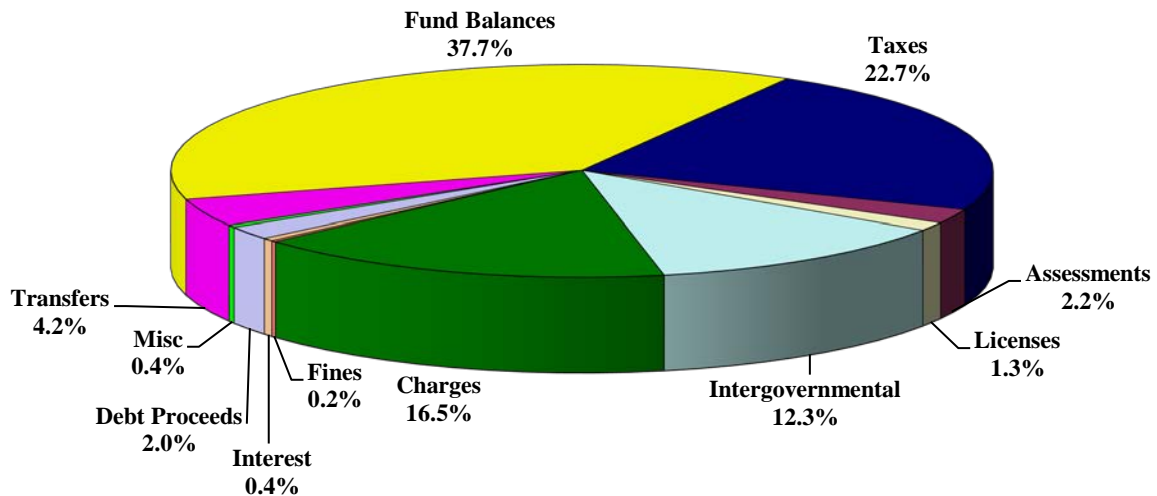
Where the money will come from...

FY 2021 County Revenue by Category \$1,053,354,980



Compare to the FY 2020 Adopted Budget...

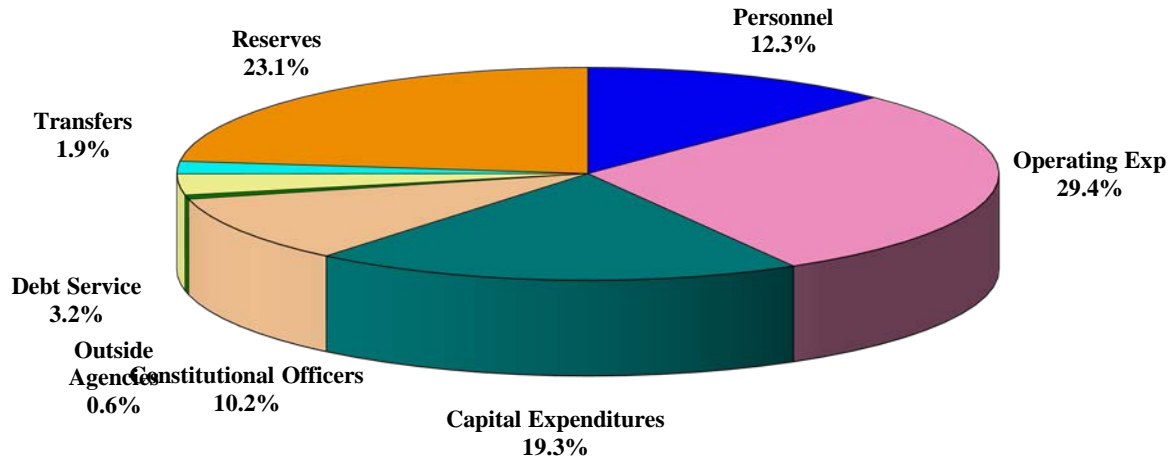
FY 2020 County Revenue by Category \$940,105,545



The Adopted FY 2021 County Budget

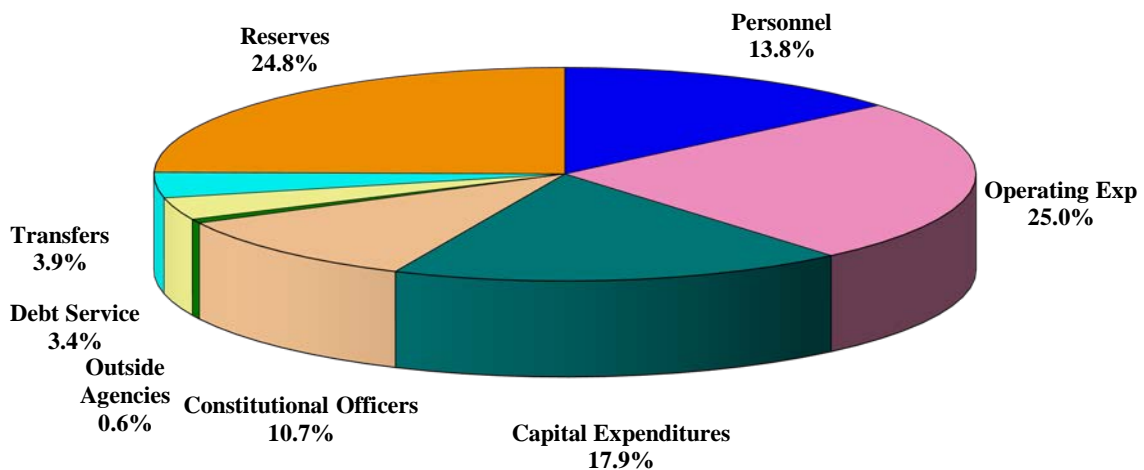
Where the money will go to...

FY 2021 County Expenditures by Category
\$1,053,354,980



Compare to the FY 2020 Adopted Budget...

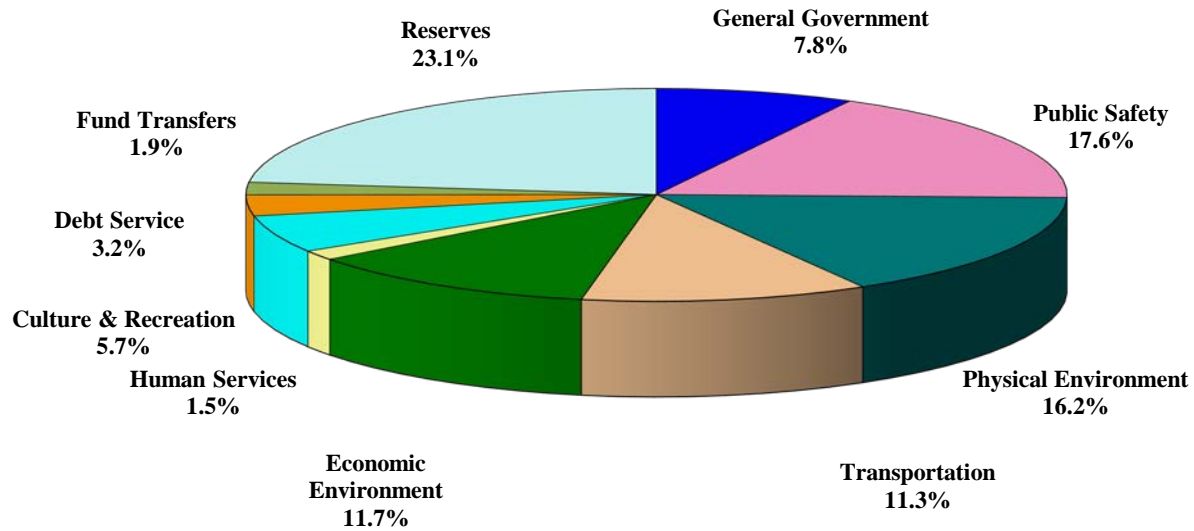
FY 2020 County Expenditures by Category
\$940,105,545



The Adopted FY 2021 County Budget

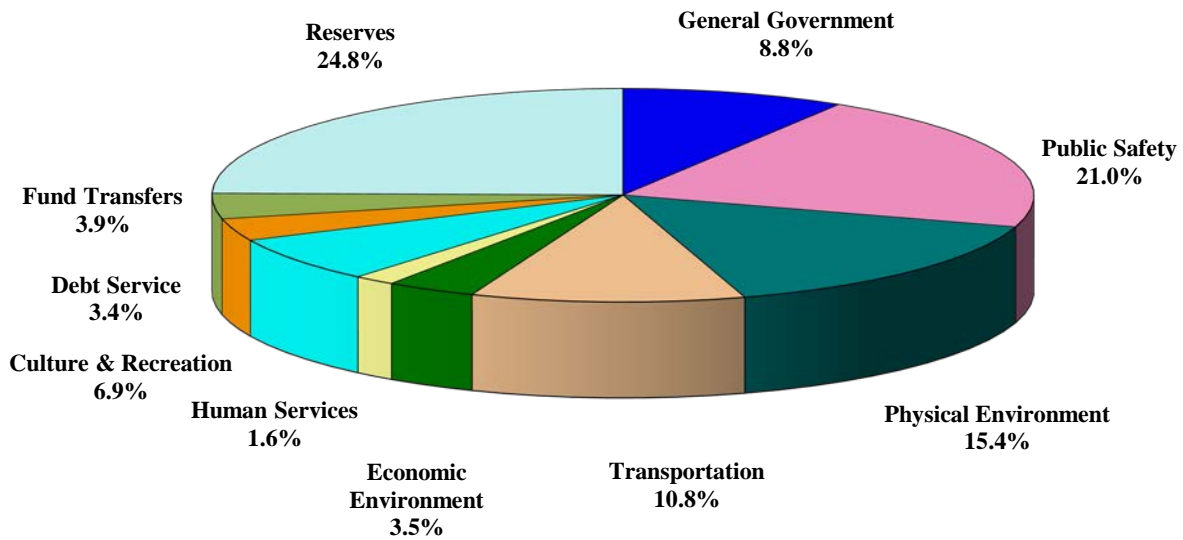
Where the money will go to...

FY 2021 County Expenditures by Service Area \$1,053,354,980



Compare to the FY 2020 Adopted Budget...

FY 2020 County Expenditures by Service Area \$940,105,545



St. Johns County

Combined FY 2021 Budget Summary

Revenues and Expenditures

Fund Type:	General Fund	Special Revenue	Enterprise Funds	Internal Service	Debt Service	Capital Improvement	Total All Funds
REVENUES							
Ad Valorem Taxes	\$146,176,715	\$69,702,685					\$215,879,400
All Other Taxes	2,759,700	13,710,231					16,469,931
Special Assessments		15,696,263	\$22,230		\$355,000		16,073,493
Licenses & Permits	251,675	5,899,606	368,000				6,519,281
Intergovernmental	142,627,585	45,885,348	1,828,938		8,341,351	\$695,340	199,378,562
Charges for Services	10,270,550	25,151,876	89,170,505	\$27,680,161			152,273,092
Fines and Forfeitures	424,000	1,575,032	17,000				2,016,032
Interest Income	922,271	1,665,517	1,997,272	176,119	2,800	176,500	4,940,479
Debt Proceeds			31,357,837				31,357,837
Miscellaneous	408,260	2,439,403	80,593	50,000			2,978,256
Admin.Fee Reduction		(580,437)					(580,437)
Statutory Reduction	(8,817,499)	(6,938,907)		(14,994)	(17,892)	(6,825)	(15,796,117)
Transfers In	7,179,649	2,180,459	562,632	3,712,883	10,046,370	1,085,794	24,767,787
Fund Balance	63,882,744	139,819,268	143,007,418	15,648,943	1,476,975	33,242,036	397,077,384
TOTAL	\$366,085,650	\$316,206,344	\$268,412,425	\$47,253,112	\$20,204,604	\$35,192,845	\$1,053,354,980

Fund Type:	General Fund	Special Revenue	Enterprise Funds	Internal Service	Debt Service	Capital Improvement	Total All Funds
EXPENDITURES							
Salaries	\$32,768,998	\$38,985,280	\$11,634,632	\$226,984			\$83,615,894
Benefits	13,193,726	16,618,716	4,372,183	11,629,281			45,813,906
Operating Expense	145,426,604	77,244,001	62,959,270	22,317,691	\$17,800	\$1,730,820	309,696,186
Capital Outlay	3,002,510	84,213,800	84,728,418			31,013,121	202,957,849
Constitutionals	104,364,230	2,819,150					107,183,380
Grants & Aids	5,384,399	1,266,689					6,651,088
Debt Service		497,540	14,173,442		18,932,756		33,603,738
Transfers Out	5,956,912	10,394,411		3,712,883	0		20,064,206
Reserves	55,988,271	84,164,757	90,546,480	9,366,273	1,254,048	2,448,904	243,768,733
TOTAL	\$366,085,650	\$316,204,344	\$268,414,425	\$47,253,112	\$20,204,604	\$35,192,845	\$1,053,354,980

Board FTE's	560.790	598.01	210.90	3.25	0.00	0.00	1,372.95
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Note: Under governmental accounting, Internal Service Funds have the effect of double-counting expenditures (primarily "Benefits" and "Operating Expense" above) since Internal Service fund charges are also reflected in the expenditures ("Benefits") of County departments in other Funds.

ALL FUNDS COUNTY BUDGET SUMMARY

FUND	Actual FY '18	Actual FY '19	Adopted* FY '20	Adopted FY '21	% Change
General Fund	\$235,858,914	\$253,039,634	\$280,052,013	\$366,085,650	30.7%

Special Revenue Funds

- Transportation Trust	\$66,594,216	\$74,364,546	\$94,629,479	\$95,165,210	0.6%
- Fire District	45,114,695	49,707,619	52,726,733	51,918,488	-1.5%
- Health Department	419,349	447,919	518,883	487,867	-6.0%
- Building Services	26,026,620	29,891,969	33,862,674	29,196,188	-13.8%
- State Housing Initiative Partnership	3,975,320	2,963,029	2,370,542	1,360,727	-42.6%
- Alcohol & Drug Abuse Trust	17,352	22,692	11,109	28,839	159.6%
- Community Based Care	6,771,993	7,311,776	7,516,687	7,779,335	3.5%
- Utility Authority	3,765	225,492	0	0	0.0%
- Beach Services	2,349,548	2,776,852	3,131,452	2,124,566	-32.2%
- County Pier	485,212	620,633	536,372	533,284	-0.6%
- Tourist Development	14,264,973	16,516,315	17,539,390	13,863,765	-21.0%
- Cultural Events	16,846,744	16,844,693	18,147,498	15,495,177	-14.6%
- Tree Bank	5,974,074	1,990,272	1,729,307	1,912,330	10.6%
- Impact Fees - Public Buildings	5,522,735	7,297,820	8,545,966	11,236,854	31.5%
- Impact Fees - Police Services	1,071,803	2,560,673	1,202,009	1,153,430	-4.0%
- Impact Fees - Fire Rescue	7,754,062	9,747,333	11,680,785	8,544,780	-26.8%
- Impact Fees - Roads	20,039,867	26,706,154	36,123,353	45,579,687	26.2%
- Impact Fees - Parks	2,588,924	3,720,338	4,076,849	6,156,901	51.0%
- E-911 Communications	1,712,602	1,749,716	1,404,574	2,103,666	49.8%
- Law Enforcement Trust	102,737	89,738	89,262	81,443	-8.8%
- Crimes Prevention Trust	73,164	71,805	74,100	74,100	0.0%
- Court Innovation	158,248	181,668	137,824	139,923	1.5%
- Legal Aid	322,132	328,575	335,145	341,850	2.0%
- Law Library	74,455	75,107	84,448	40,333	-52.2%
- Juvenile Aternative Programs	44,224	44,189	48,774	41,800	-14.3%
- Court Technology	5,792,854	6,347,583	6,376,873	7,028,420	10.2%
- Communications Surcharge	415,442	573,146	564,135	350,456	-37.9%
- Florida Boating Improvement	469,602	497,913	499,223	338,993	-32.1%
- Water Access Management	0	0	507,009	0	-100.0%
- Northwest Tower	358,579	377,769	609,653	333,718	-45.3%
- Court Facilities Trust	519,681	507,280	538,552	495,781	-7.9%
- Driver's Safety Education	80,822	85,977	85,297	77,134	-9.6%
- West Augustine CRA	344,817	381,765	422,397	450,551	6.7%
- Flagler Estates CRA	114,621	135,250	155,430	195,674	25.9%
- Vilano CRA	381,551	432,063	464,944	470,143	1.1%

ALL FUNDS COUNTY BUDGET SUMMARY (cont.)

FUND	Actual FY '18	Actual FY '19	Adopted* FY '20	Adopted FY '21	% Change
Special Revenue Funds (cont.)					
- Transit System	\$2,772,187	\$3,311,289	\$4,318,483	\$7,330,935	69.8%
- Golf Course	2,336,892	2,142,463	1,852,209	1,948,755	5.2%
- Vilano Street Lighting District	24,825	28,715	31,573	36,235	14.8%
- Elkton Drainage District	38,016	37,841	37,047	50,805	37.1%
- St. Aug. South St. Lighting District	69,650	77,315	87,480	97,462	11.4%
- Treasure Beach M.S.B.U.	270,170	278,454	255,987	255,360	-0.2%
- CH Arnold Road Grading M.S.B.U.	9,778	0	0	0	0.0%
- Deerwood Lane M.S.B.U.	10,314	10,334	10,198	10,198	0.0%
- Durbin CTITF	97,958	124,004	223,987	438,908	96.0%
- Summer Haven M.S.T.U.	253,361	234,407	272,658	356,400	30.7%
- Coastal Hwy Dune & Beach M.S.T.U.	0	100,621	100,000	86,115	-13.9%
- Sth. PV Blvd Dune & Beach M.S.T.U.	0	452,791	449,186	439,963	-2.1%
- PV Beach Dune & Beach M.S.T.U.	0	0	500,000	0	-100.0%
- Sidewalk Mitigation	33,477	63,068	48,012	53,795	12.0%
TOTAL	\$242,703,411	\$272,456,971	\$314,933,548	\$316,206,344	0.4%

Enterprise Funds

- Solid Waste Management	\$42,321,182	\$39,760,717	\$42,600,485	\$49,263,696	15.6%
- Utility Services	158,862,137	135,887,212	145,325,815	181,204,692	24.7%
- Ponte Vedra Utility Services	55,000,652	31,533,200	40,795,472	36,251,937	-11.1%
- Convention Center	3,401,505	3,470,163	3,459,912	1,692,100	-51.1%
TOTAL	\$259,585,476	\$210,651,292	\$232,181,684	\$268,412,425	15.6%

Internal Service Funds

- Worker Compensation Insurance	\$2,157,888	\$2,543,749	\$3,139,661	\$3,205,837	2.1%
- Health Insurance	36,228,127	39,485,952	42,550,758	38,908,907	-8.6%
TOTAL	\$38,386,015	\$42,029,701	\$45,690,419	\$42,114,744	-7.8%

Trust & Agency Funds

- OPEB Trust	\$6,548,042	\$5,147,694	\$3,987,883	\$3,980,883	-0.2%
- FSA-Medical	906,730	907,998	1,030,560	974,850	-5.4%
- FSA-Dependent	144,466	155,485	171,133	182,635	6.7%
- HRA-Medical	0	0	0	0	0.0%
TOTAL	\$7,599,238	\$6,211,177	\$5,189,576	\$5,138,368	-1.0%

ALL FUNDS COUNTY BUDGET SUMMARY (cont.)

FUND	Actual FY '18	Actual FY '19	Adopted* FY '20	Adopted FY '21	% Change
Debt Service Funds					
- 12 Transportation Refunding Bonds	\$2,045,419	\$2,049,123	\$2,017,375	\$2,013,375	-0.2%
- 15 Transportation Refunding Bonds	1,682,446	1,688,549	1,661,494	1,661,244	0.0%
- 09 Sales Tax Bonds	3,837,748	2,709,123	0	0	0.0%
- 09A Sales Tax Refunding Bonds	1,599,548	1,568,963	0	0	0.0%
- 12 Sales Tax Refunding Bonds	1,938,598	1,949,221	3,638,419	3,636,769	0.0%
- 15 Sales Tax Refunding Bonds	3,968,794	3,990,351	3,926,525	3,921,275	-0.1%
- Ponte Vedra MSD Sewer Contract	1,648,232	1,648,250	1,622,456	1,619,403	-0.2%
- Commercial Paper	2,104,193	2,094,711	1,890,313	1,791,533	-5.2%
- Flagler Estates Loan	518,073	532,146	516,879	515,038	-0.4%
- 14 Revenue Sharing Refunding Bonds	1,178,361	1,182,383	1,163,907	1,168,507	0.4%
- Trane Capital Lease	242,721	243,282	241,561	241,561	0.0%
- Public Facility Note	418,881	420,443	412,294	410,723	-0.4%
- Series 2012 Chase Note	1,295,919	1,304,391	1,279,456	1,279,817	0.0%
- Hastings Capital City Loan	68,170	0	0	0	0.0%
- 19 CBA Refunding Bond	0	13,440,729	1,450,000	1,448,250	-0.1%
- 20 Special Obligation Revenue Note	0	0	0	497,109	100.0%
TOTAL	\$22,547,103	\$34,821,665	\$19,820,679	\$20,204,604	1.9%

Capital Improvement Funds

- Beach Re-Nourishment Projects	\$2,478,855	\$3,983,940	\$3,817,325	\$2,271,516	-40.5%
- SR 207 CIG Developers Projects	159,441	3,645	162,441	471,448	190.2%
- 15 Sales Tax Construction Projects	8,358,553	4,070,514	62,189	0	-100.0%
- Public Facilities Projects	4,717,547	3,370,131	4,156,416	2,651,726	-36.2%
- Sheriff Training Facility	0	15,244,082	17,459,255	11,902,767	-31.8%
- 2019 Capital Projects	0	0	16,580,000	17,172,362	3.6%
- Coastal Hwy Dune & Beach Project	0	0	0	223,026	100.0%
- PV Beach Dune & Beach Restoration	0	0	0	500,000	100.0%
TOTAL	\$15,714,396	\$26,672,312	\$42,237,626	\$35,192,845	-16.7%

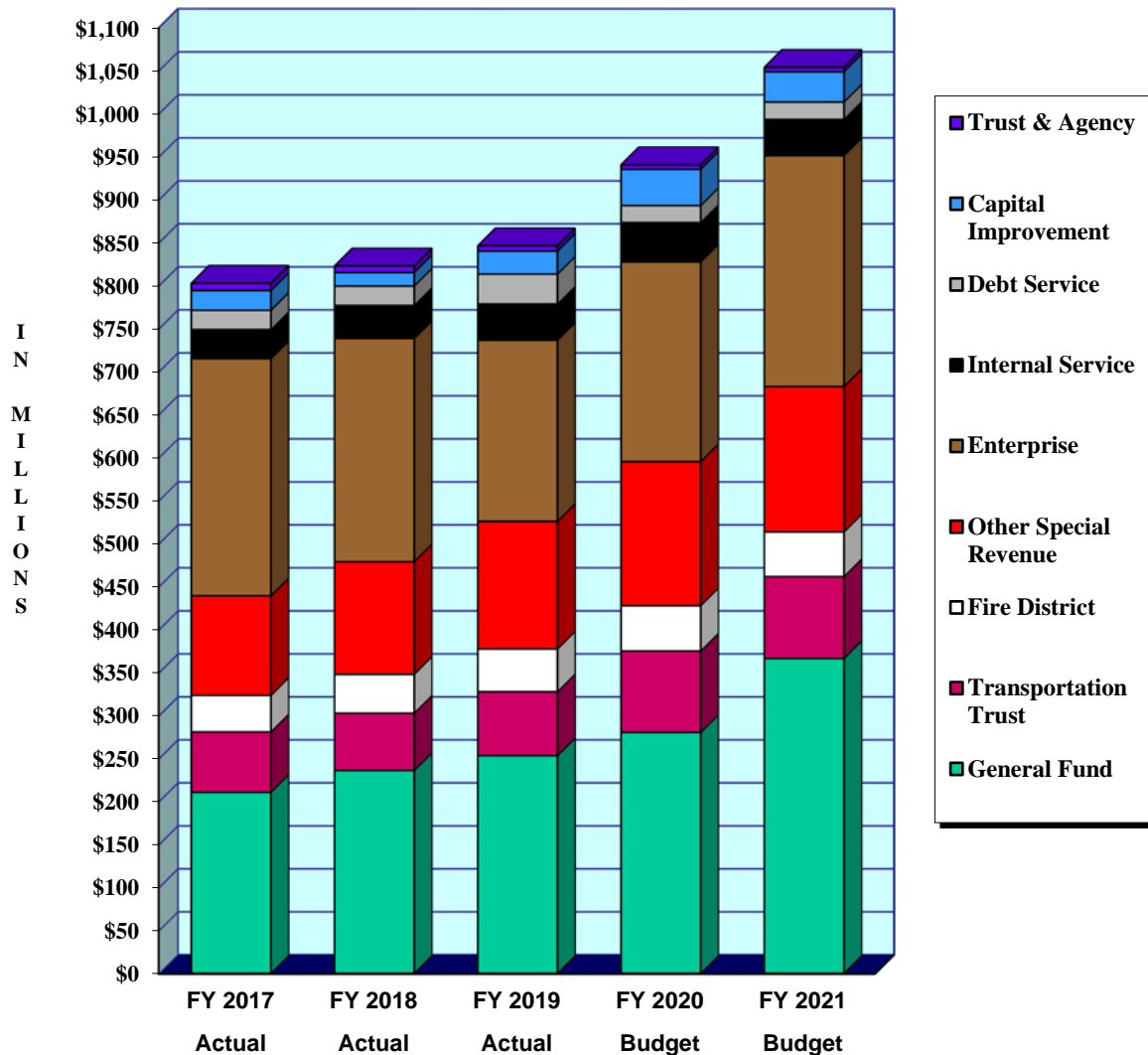
Grand Total	\$822,394,553	\$845,882,752	\$940,105,545	\$1,053,354,980	12.0%
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* = "Adopted*" as amended as of January 31, 2020

ST. JOHNS COUNTY, FLORIDA

BUDGET BY FUND TYPE

Fund Revenues:	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Budget FY 2021
General Fund	\$210,460,927	\$235,858,914	\$253,039,634	\$280,052,013	\$366,085,650
Transportation Trust	\$70,131,316	\$66,594,216	\$74,364,546	\$94,629,479	\$95,165,210
Fire District	\$42,526,590	\$45,114,695	\$49,707,619	\$52,726,733	\$51,918,488
Other Special Revenue	\$115,834,363	\$130,994,500	\$148,384,806	\$167,577,336	\$169,122,646
Enterprise	\$275,731,016	\$259,585,476	\$210,651,292	\$232,181,684	\$268,412,425
Internal Service	\$33,848,106	\$38,386,015	\$42,029,701	\$45,690,419	\$42,114,744
Debt Service	\$22,504,352	\$22,547,103	\$34,821,665	\$19,820,679	\$20,204,604
Capital Improvement	\$22,896,994	\$15,714,396	\$26,672,312	\$42,237,626	\$35,192,845
Trust & Agency	\$8,423,652	\$7,599,238	\$6,211,177	\$5,189,576	\$5,138,368
Total	\$802,357,316	\$822,394,553	\$845,882,752	\$940,105,545	\$1,053,354,980



COUNTY REVENUE BY FUND TYPE

Revenue Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change From '20
GENERAL FUND					
Taxes	\$119,153,826	\$129,558,228	\$142,500,850	\$148,936,415	4.5%
Special Assessments	0	0	0	0	0.0%
Licenses & Permits	281,857	322,068	350,500	251,675	-28.2%
Intergovernmental Revenue	51,716,743	31,583,298	58,011,797	142,627,585	145.9%
Charges for Service	13,076,556	11,917,891	11,252,313	10,270,550	-8.7%
Fines & Forfeitures	457,699	564,595	499,550	424,000	-15.1%
Miscellaneous Revenue	3,945,142	4,584,958	1,805,945	1,330,531	-26.3%
Total Revenue	188,631,823	178,531,038	214,420,955	303,840,756	41.7%
Other Financing Sources	8,995,218	8,511,530	6,015,958	7,179,649	19.3%
Total Revenue & Other Financing Sources	197,627,041	187,042,568	220,436,913	311,020,405	41.1%
Admin Fee Reduction	0	0	0	0	0.0%
Less 5% per F.S. 129.01	0	0	(8,954,831)	(8,817,499)	-1.5%
Estimated Cash Forward	38,231,873	65,997,066	68,569,931	63,882,744	-6.8%
TOTAL GENERAL FUND	\$235,858,914	\$253,039,634	\$280,052,013	\$366,085,650	30.7%
SPECIAL REVENUE FUNDS					
Taxes	\$63,055,769	\$68,533,298	\$81,840,153	\$83,412,916	1.9%
Special Assessments	17,063,213	19,871,694	20,439,424	15,696,263	-23.2%
Licenses & Permits	11,014,602	10,829,356	12,208,350	5,899,606	-51.7%
Intergovernmental Revenue	20,567,188	20,760,806	47,007,290	45,885,348	-2.4%
Charges for Services	26,772,639	26,088,380	27,613,030	25,151,876	-8.9%
Fines & Forfeitures	1,596,336	1,614,381	1,571,269	1,575,032	0.2%
Miscellaneous Revenue	4,416,565	12,431,945	4,694,099	4,104,920	-12.6%
Total Revenue	144,486,312	160,129,860	195,373,615	181,725,961	-7.0%
Other Financing Sources	4,196,376	3,113,557	1,293,644	2,180,459	68.6%
Total Revenue & Other Financing Sources	148,682,688	163,243,417	196,667,259	183,906,420	-6.5%
Admin Fee Reduction	(646,482)	(754,215)	(754,878)	(580,437)	-23.1%
Less 5% per F.S. 129.01	0	0	(7,634,589)	(6,938,907)	-9.1%
Estimated Cash Forward	94,667,205	109,967,769	126,655,756	139,819,268	10.4%
TOTAL SPECIAL REVENUE	\$242,703,411	\$272,456,971	\$314,933,548	\$316,206,344	0.4%

COUNTY REVENUE BY FUND TYPE (cont.)

Revenue Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change From '20
ENTERPRISE FUNDS					
Taxes	\$0	\$0	\$0	\$0	0.0%
Special Assessments	663,999	658,770	678,909	22,230	-96.7%
Licenses & Permits	368,188	407,784	356,700	368,000	3.2%
Intergovernmental Revenue	2,691,462	2,438,739	2,039,009	1,828,938	-10.3%
Charges for Services	81,476,965	86,155,381	84,642,673	89,170,505	5.3%
Fines & Forfeitures	16,043	17,618	14,000	17,000	21.4%
Miscellaneous Revenue	14,430,000	4,834,640	1,896,572	2,077,865	9.6%
Total Revenue	99,646,657	94,512,932	89,627,863	93,484,538	4.3%
Other Financing Sources	36,937,656	244,370	19,619,922	31,920,469	62.7%
Total Revenue & Other Financing Sources	136,584,313	94,757,302	109,247,785	125,405,007	14.8%
Admin Fee Reduction	0	0	0	0	0.0%
Less 5% per F.S. 129.01	0	0	0	0	0.0%
Estimated Cash Forward	123,001,163	115,893,990	122,933,899	143,007,418	16.3%
TOTAL ENTERPRISE	\$259,585,476	\$210,651,292	\$232,181,684	\$268,412,425	15.6%
INTERNAL SERVICE/TRUST FUNDS					
Taxes	\$0	\$0	\$0	\$0	0.0%
Special Assessments	0	0	0	0	0.0%
Licenses & Permits	0	0	0	0	0.0%
Intergovernmental Revenue	0	0	0	0	0.0%
Charges for Services	32,048,727	33,358,804	33,727,343	27,680,161	-17.9%
Fines & Forfeitures	0	110	0	0	0.0%
Miscellaneous Revenue	2,932,355	1,845,416	189,250	226,119	19.5%
Total Revenue	34,981,082	35,204,330	33,916,593	27,906,280	-17.7%
Other Financing Sources	3,601,244	3,712,883	3,712,883	3,712,883	0.0%
Total Revenue & Other Financing Sources	38,582,326	38,917,213	37,629,476	31,619,163	-16.0%
Admin Fee Reduction	0	0	0	0	0.0%
Less 5% per F.S. 129.01	0	0	(9,463)	(14,994)	58.4%
Estimated Cash Forward	7,402,927	9,323,665	13,259,982	15,648,943	18.0%
TOTAL INTERNAL SERVICE	\$45,985,253	\$48,240,878	\$50,879,995	\$47,253,112	-7.1%

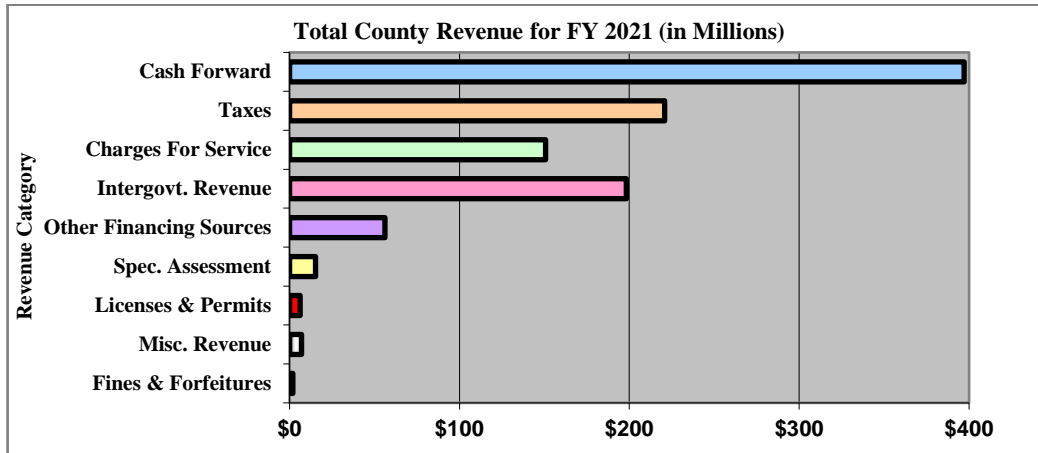
COUNTY REVENUE BY FUND TYPE (cont.)

Revenue Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change From '20
DEBT SERVICE FUNDS					
Taxes	\$0	\$0	\$0	\$0	0.0%
Special Assessments	354,256	346,234	355,000	355,000	0.0%
Licenses & Permits	0	0	0	0	0.0%
Intergovernmental Revenue	8,847,545	8,517,421	8,384,997	8,341,351	-0.5%
Charges for Services	0	0	0	0	0.0%
Fines & Forfeitures	0	0	0	0	0.0%
Miscellaneous Revenue	511,048	227,086	2,725	2,800	2.8%
Total Revenue	9,712,849	9,090,741	8,742,722	8,699,151	-0.5%
Other Financing Sources	9,504,583	22,334,965	9,683,904	10,046,370	3.7%
Total Revenue & Other Financing Sources	19,217,432	31,425,706	18,426,626	18,745,521	1.7%
Admin. Fee Reduction	0	0	0	0	0.0%
Less 5% per F.S. 129.01	0	0	(17,888)	(17,892)	0.0%
Estimated Cash Forward	3,329,671	3,395,959	1,411,941	1,476,975	4.6%
TOTAL DEBT SERVICE	\$22,547,103	\$34,821,665	\$19,820,679	\$20,204,604	1.9%
CAPITAL IMPROVEMENT FUNDS					
Taxes	\$0	\$0	\$0	\$0	0.0%
Special Assessments	0	0	0	0	0.0%
Licenses & Permits	0	0	0	0	0.0%
Intergovernmental Revenue	1,469,539	30,650	2,000,000	695,340	-65.2%
Charges for Services	0	0	0	0	0.0%
Fines & Forfeitures	0	0	0	0	0.0%
Miscellaneous Revenue	129,996	599,580	256,718	176,500	-31.2%
Total Revenue	1,599,535	630,230	2,256,718	871,840	-61.4%
Other Financing Sources	475,000	16,475,000	18,190,183	1,085,794	-94.0%
Total Revenue & Other Financing Sources	2,074,535	17,105,230	20,446,901	1,957,634	-90.4%
Admin Fee Reduction	0	0	0	0	0.0%
Less 5% per F.S. 129.01	0	0	(1,678)	(6,825)	306.7%
Estimated Cash Forward	13,639,861	9,567,082	21,792,403	33,242,036	52.5%
TOTAL CAPITAL IMPROV.	\$15,714,396	\$26,672,312	\$42,237,626	\$35,192,845	-16.7%
TOTAL COUNTY REVENUE	\$822,394,553	\$845,882,752	\$940,105,545	\$1,053,354,980	12.0%

St. Johns County Revenue Overview

All County revenues are deposited into specific County funds. While some revenues may be spent on any countywide service, many revenues are restricted to a specific program or service expenditure. These restrictions dictate the fund into which certain revenue is to be placed. In turn, the fund generally determines for which County programs or services the revenues may be legally expended.

County services are funded through revenues that are derived from many different sources. County revenues can be divided into 9 basic categories: taxes, special assessments, licenses & permits, intergovernmental revenue, charges for services, fines & forfeitures, miscellaneous revenue, other financing sources (typically fund transfers and debt proceeds), and cash forward or fund balance forward. The following chart shows the relative size of each revenue category for FY 2021:



The County continues to diversify revenue sources as much as possible. Diversifying revenue is part of a sound fiscal policy that includes increasing the ability of programs to cover their own costs and reducing reliance on any one revenue source, particularly property taxes.

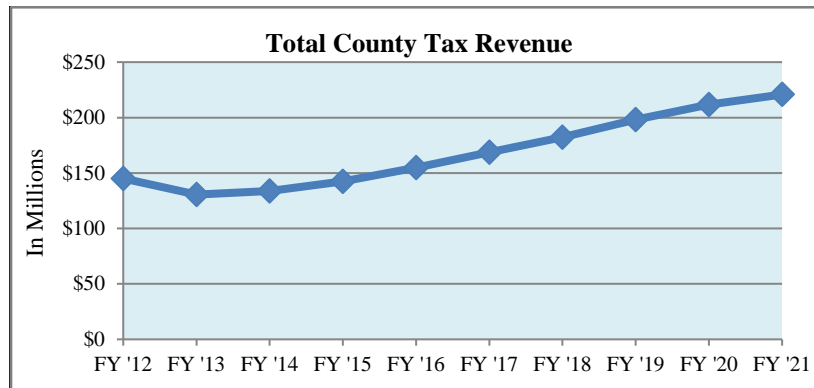
The following discussion will highlight the County’s revenue sources and trends for the major County revenue categories as well as the underlying budget assumptions for FY 2021 revenue estimates. The revenue categories that follow also show **(in parentheses)** the relative percentage of total County revenue each revenue category provides for FY 2021.

TAXES (21.0%)

The County has three major sources of tax revenue. The primary source and most well-known is the Ad Valorem tax, also known as the property tax. The other two major sources of taxes are franchise taxes and the tourist development tax, also known as the bed tax. The County does receive sales and gas tax revenue. However, this revenue is basically collected by the State of Florida and transferred to the County and therefore is reflected as intergovernmental revenue.

The property tax provides approximately 93% or \$205,139,233 (net of the 5% statutory reduction) of the total County tax revenue. 67.7% of total County property tax revenue goes to the General Fund. Property taxes account for 37.9% of all General Fund revenue for FY 2021. Property taxes are also revenue sources for the following County funds: the Transportation Trust Fund, the Fire District Fund, the Health Department Fund, the Summer Haven MSTU Fund, the Coastal Highway MSTU Fund, the Vilano Street Lighting District Fund, and the St. Augustine South Street Lighting District Fund. From FY 2014 through FY 2020 there has been no change to the total County millage rate, there have been a recent shifting of millage rates. In FY 2016, the General Fund millage was reduced to 5.1475 in order to offset increases in the Transportation Trust Fund millage to 0.71 and the Fire District millage to 1.4625. In FY 2017, the General Fund millage was reduced to 5.12 in order to offset increases in the Transportation Trust Fund millage to 0.73 and the Fire District millage to 1.47. In FY 2018, the General Fund millage was further reduced to 5.10 in order to offset an increase to the Transportation Trust Fund millage to 0.75. In FY 2020, the General Fund millage was further reduced to 4.95 to offset an increase to the Transportation Trust Fund millage to 0.90. For FY 2021, the Board of County Commissioners adopted the rolled-back rate for all millage rates with the exception of the new Coastal Highway MSTU rate. The Board of County Commissioners otherwise continues an effort to reduce reliance on the property tax as the main source for funding County services.

Franchise taxes (now basically the Communication Service Tax) are budgeted at \$4,114,109 (net of the 5% statutory reduction) for FY 2021. The Tourist Development tax is a 4 percent levy added to hotel rooms, campgrounds, and other temporary lodging and is largely borne by visitors to the County. Its use is legally restricted for specific purposes which are primarily: the promotion of tourism; construction and operation of certain recreational facilities; beach and shoreline maintenance; and support of cultural activities that impact tourism. This tax is budgeted to generate \$11,499,076 (net of 5% statutory reduction) in FY 2021 in the Tourist Development Fund.



BUDGET ASSUMPTIONS: County taxes are highly predictable since they are mainly based upon the total taxable value of County property as determined by the County Property Appraiser. For example, total taxable value of County property utilized for the FY 2021 Ad Valorem Taxes calculation was \$31,661,478,276. This value divided by 1,000 and multiplied by the 4.6537 millage rate for the General Fund produces \$147,343,021 (before the 5% statutory reduction) which is then reduced by TIF revenue assigned to the County’s CRA’s and the Durbin CTITF of \$1,291,806 to the budgeted \$146,051,215. Franchise taxes and Tourist Development taxes are normally estimated from historical growth trends. The State of Florida implemented a change in franchise taxes, changing to the Communication Service Tax, and annually provides specific County estimates that are utilized for budget purposes.

TRENDS: From FY 2000-2008 total taxable value of County property increased an average of over 16.5% annually. The County was one of the fastest growing counties in the United States. However, property values began decreasing through FY 2013 for a combined decrease of over 30% from FY 2008 values. Property values have slowly rebounded in recent years with increases of 8.9% in FY 2017, 8.2% in FY 2018, 8.8% in FY 2019, 9.9% in FY 2020 and 11.1% for FY 2021.

SPECIAL ASSESSMENTS (1.4%)

Special assessments are another way that the County collects revenue for services. The County primarily has two major types of special assessments. The first type is a Municipal Service Benefit Unit or MSBU. The County currently has four active MSBU’s that provide services, such as road, utility, or drainage improvements, to a defined area. MSBU assessments are expected to generate \$623,447 (net of the statutory reduction) in FY 2021. The second, significantly larger, major type of special assessment is the impact fee charged to new development. However, in some cases, the donation of land for right-of-way or the developer’s construction of a needed road or park is accepted in lieu of cash payments. Impact fees are expected to generate \$14,647,483 (net of the statutory reduction) in FY 2021. Impact fees are budgeted at a reduced level from prior years due to their unpredictable nature as well as the potential development impacts related to Covid-19.

BUDGET ASSUMPTIONS: MSBU assessments are based upon the identified specific cost of the improvement to the property owner usually assessed with interest over a ten-year period. Impact fees are based upon the average level of growth experienced in recent years plus impact fee rate changes that are currently indexed to the level of inflation.

TRENDS: In FY 2006 the County realized \$16,963,583 in Impact Fees, an increase of over 140% from the previous five years average. Beginning in FY 2007, the County experienced a leveling off and decrease in impact fees due to the general slowdown in the housing market and the resultant decrease in the construction of new homes. Effective March 1, 2011 the Board updated the impact fees which resulted in a reduction in residential impact fees. The Board further reduced non-residential impact fees by approximately 40% in order to encourage commercial development within the County. On April 3, 2018 the Board again updated the impact fees which included a phase-in on residential impact fee increases as well as the continuation of the 40% reduction in non-residential impact fees. In FY 2016, FY 2017, FY 2018, FY 2019 and FY 2020 respectively, \$11,387,960, \$12,247,101, \$16,680,847, \$19,587,711, and 28,089,701 were realized from Impact Fees.

LICENSES & PERMITS (0.6%)

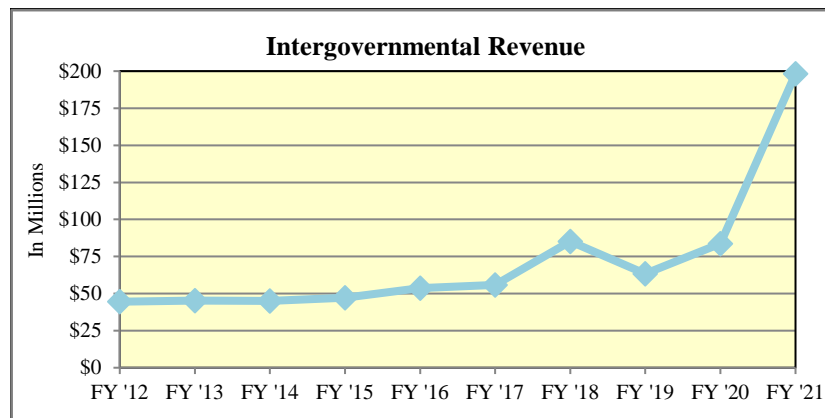
Revenues from licenses and permits, primarily building-related in the Building Services Fund, represent only 0.6% of total County revenues in FY 2021 and are expected to reach \$6,211,717 (net of the statutory reduction).

BUDGET ASSUMPTIONS: These revenues are ordinarily based upon recent historical trends as well as judgment from Building Services based upon the recent level of building activity in the County. The FY 2021 budget is a reduction from prior trends for the potential impact of Covid-19 on development.

TRENDS: \$4,369,210 of licenses and permits revenue was realized for FY 2007. In FY 2008 Building Services rates were restored to their normal levels from a temporary 50% rate reduction implemented in FY 2005. In FY 2016, FY 2017, FY 2018, FY 2019 and FY 2020 respectively, \$8,817,154, \$9,544,196, \$11,664,647, \$11,558,116, and \$11,559,208 of licenses and permits revenue were realized. FY 2021 reflects a reduced revenue budget as a cautious level for building activity in the County primarily due to Covid-19.

INTERGOVERNMENTAL REVENUE (18.8%)

Intergovernmental revenue, including sales and gas taxes, will account for \$198,223,742 in FY 2021 (net of statutory reductions). Included in intergovernmental revenue is grant revenue of approximately \$161.7 million in FY 2021, of which \$100.3 million is related to Hurricane Matthew and Irma disaster recovery grants and \$29.5 million is related to Covid-19 grants which have resulted in fluctuations to intergovernmental revenues since FY 2017. The County receives grants for a wide variety of services such as libraries, parks, transportation improvements, substance abuse services, and housing and community development. Many grants require matching grant funds with a specified percentage of County funds.



Most of intergovernmental revenue is comprised of shared revenue by the State of Florida. The State collects the revenue and remits a statutorily defined portion back to the County. Examples include sales and gas taxes, taxes of cigarettes, intangibles, and pari-mutuel betting licenses. Gas taxes basically represent a 6-cent local option tax added onto the price of a gallon of motor and diesel fuel as well as another 1-cent local option (called the “ninth cent”) on diesel fuel. In addition, a Constitutional Fuel tax of 2-cents and a County Fuel tax of 1-cent are also added. These revenues are restricted to the Transportation Trust Fund and related debt service (Transportation Debt Service Funds). The Half Cent Sales Tax accounts for the largest single source in this revenue category budgeted at \$15,155,817 in FY 2021 (net of the statutory reduction) and is part of the General Fund as well as Debt Service Funds with \$5,063,340 (or 33%) pledged towards debt service for FY 2021.

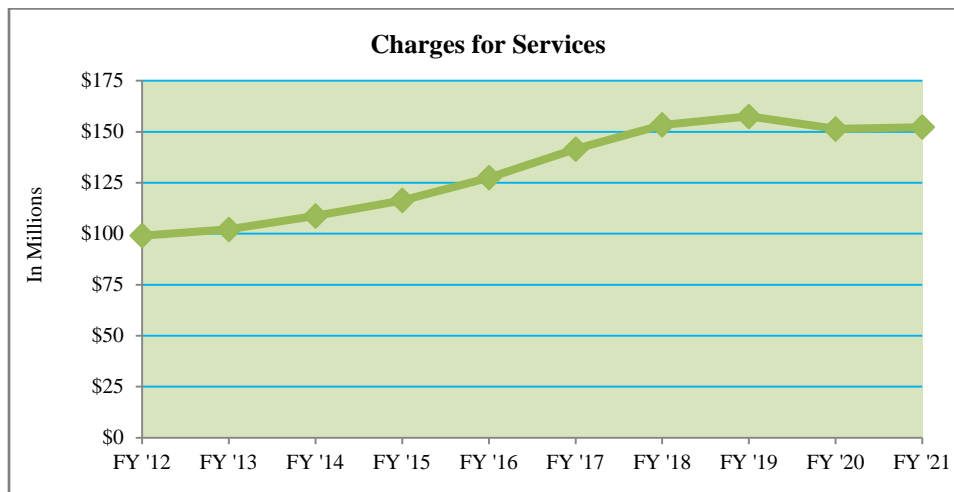
BUDGET ASSUMPTIONS: The budget for intergovernmental revenues is basically derived from State estimates. However, due to the variability of these, a more conservative budget forecast is sometimes substituted. These revenues generally vary in direct proportion to the local economy. State estimates are also received for State Revenue Sharing (\$5,021,386 net in FY 2021). Finally, County departments identify likely specific grants that they will receive.

TRENDS: Intergovernmental revenue largely reflects population growth but also economic trends and, as a result, will show periodic increases. FY 2021 reflects \$100.3 million in Hurricane Matthew and Irma disaster recovery grants and \$29.5 million in Covid-19 grants. Total Half Cent Sales Tax revenue trends are as follows: \$17,031,157 in FY 2016, \$17,752,154 in FY 2017, \$19,082,226 in FY 2018, \$20,085,955 in FY 2019 and \$19,540,402 in FY 2020. State Revenue Sharing trends are as follows: \$5,298,895 in FY 2016, \$6,569,887 in FY 2017, \$6,574,064 in FY 2018, \$7,098,576 in FY 2019 and \$6,835,670 in FY 2020.

CHARGES FOR SERVICES (14.3%)

In keeping with the Board's intent to have County programs pay for themselves as much as possible, a reasonable portion of County revenue is collected through charges for services or user fees. Sometimes a fee is collected to cover the cost of a regulatory function, such as growth management, and sometimes the fee is imposed in exchange for a desired service such as beach access (Beach Services Fund), County pier admission (County Pier Fund), or County ambulance or EMS services (General Fund). Another significant source of user fees in this revenue category includes charges from the County Internal Service Funds to County departments that use the services of the fund (primarily Health Insurance and Worker Compensation) totaling \$25,948,155 in FY 2021. Beginning in FY 2009 within this revenue category are charges to County departments for the Other Post Employment Benefits (OPEB) Trust and Agency Fund essentially for retiree health benefits. This fund was established in FY 2008 as an irrevocable trust to comply with GASB 45 requirements and an initial deposit of \$7 million was made from the General Fund to address the estimated OPEB liability in FY 2008. OPEB Charges were \$2,600,707 for FY 2020 and are anticipated to be \$1,728,318 for FY 2021. However, the largest source of charges for services is the County Enterprise Funds, primarily County Utility Services and Solid Waste Management. Water and Sewer Utility Services charges account for a budgeted \$46,135,782 in FY 2021. Solid Waste Management charges account for another \$28,275,398. Ponte Vedra Utility Services charges account for \$14,759,325. The Cultural Events Fund also added \$10,192,575 in FY 2016, \$12,292,547 in FY 2017, \$14,199,595 in FY 2018, \$14,262,496 in FY 2019, \$5,486,061 in FY 2020 with \$13,392,545 (net of the statutory reduction) budgeted for FY 2021.

BUDGET ASSUMPTIONS: The budget for charges for services primarily is derived from the estimated number of customers or users multiplied by the established County fee schedule. Respective County department heads generally submit revenue estimates. Historical trends are utilized to judge the reasonability of the budget estimates. Utility service charges can particularly vary dependent upon the number of new construction hook-ups (termed "unit connection fees"). Utility Services rates have historically been indexed to the rate of inflation. However, on August 16, 2016 the Board approved suspending the automatic indexing of both the water and sewer rates and approved increases of 2% per year to the water rates and 8.5% for the sewer rates for FY 2017, FY 2018, FY 2019 and FY 2020 for the Ponte Vedra Utility Services customers only. An \$8 per household increase was initiated for solid waste collection, disposal, and recycling in FY 2020. For Internal Service charges related to healthcare expenses, the County has moved to indexing rates in order to avoid large increases over time. The County also realized a decrease in worker compensation premiums due to claims experience and decreased rates in FY 2021 on average about 35% across all classes as a result. There is no employer contribution to OPEB for FY 2021.



TRENDS: Annual County population growth has typically been in the 2 to 4% range. However, growth in new construction, in FY 2006 through FY 2008 in the double-digit range, slowed considerably with the economic downturn resulting in little or moderate growth in charges for services from FY 2009 through FY 2013. However, Internal Service charges continue to particularly reflect the current higher inflation rate of County employee health insurance costs.

FINES & FORFEITURES (0.2%)

Some County revenue is raised through regulatory fines and penalties. Several departments charge fines to promote adherence to regulations. For example, Library Services charges a fine for overdue books. More significantly, the Clerk of Court charges statutory fees for the collection of court ordered payments such as child support and the Sheriff's Office levies traffic fines. These various regulatory revenue sources account for \$1,916,080 (net of the statutory reduction) in FY 2021, primarily for Special Revenue Funds such as the Court Facilities Trust Fund and Court Technology Trust Fund.

BUDGET ASSUMPTIONS: These revenues, which constitute less than 1% of total County revenues, are projected based upon the most recent historical trend.

TRENDS: With the decrease in County retained court related fines resulting from FY 2005 Article V revisions by the State and associated new revenue not realizing originally projected levels, fines and forfeitures have been budgeted at less than 90% of the FY 2005 levels. Given the relative size of these revenues, the FY 2021 budget estimate should continue to be relatively accurate while still being conservative.

MISCELLANEOUS REVENUES (0.7%)

Rental income of various County facilities and lands at \$1,730,435 and interest income at \$4,795,319 accounts for the largest portion of miscellaneous revenues (net of the statutory reduction) for FY 2021. This income mainly arises, for most funds, from the temporary investment of cash not required for immediate use. For example, property taxes are basically collected during the five-month period from November through March, but are expended over the entire twelve months of the County's fiscal year.

BUDGET ASSUMPTIONS: Interest income is projected based upon projected County fund balances as well as prevailing investment interest rates (which currently remain low). Fund balances are expected to increase in FY 2021. Beginning in FY 2011, investment interest rates ranged only from 0.5% to 1.5%. For FY 2021 interest rates are anticipated to be less than 3%. Due to delays in capital project completion and the related effect on fund balances, the County often exceeds budgeted revenue for interest income.

TRENDS: Total County interest income has fluctuated: \$5,610,779 in FY 2016, \$5,605,988 in FY 2017, 5,507,829 in FY 2018, \$14,595,658 in FY 2019, \$17,300,959 in FY 2020 and \$4,795,319 (excludes OPEB Fund) is budgeted for FY 2021 (net of 5% statutory reduction).

OTHER FINANCING SOURCES (5.3%)

Interfund transfers account for the largest portion of "Other Financing Sources" (\$24,767,787 in FY 2021 including Transfers from Officers). Interfund transfers arise due to the specific requirements of government fund accounting. Frequently, it is necessary to transfer monies between funds for various uses. Interfund transfers are self-balancing and represent revenue to one fund and expense to the other. The second largest portion is debt proceeds with \$31,357,837 budgeted in FY 2021 for the utility capital projects in the Utility Services Fund (\$31,169,314) and the Ponte Vedra Utility Fund (\$1,188,523).

BUDGET ASSUMPTIONS: Interfund transfers are generally specifically identified by the Office of Management & Budget and approved by the Board in the budget process. A detailed "Interfund Transfers Matrix" has been provided on the last page in this "Budget Summary" section as further detail for the reader. Debt Proceeds are specifically determined from the County's CIP and debt financing planning process that also requires separate Board direction and approval. The County is continually reviewing its outstanding bond issues to determine if savings would be achieved through refunding due to relatively low current interest rates and the County's upgraded credit rating to AA+ from Standard and Poor's. No bond refunding was included in the FY 2021 budget, but if refunding does occur it will typically result in a significant increase to Debt Proceeds for a given fiscal year.

TRENDS: Interfund transfers primarily have generally increased in the past primarily due to funding support for capital projects or related debt service as well as operating support for other County funds having difficulty maintaining a positive fund balance. Interfund transfers for FY 2021 of \$24,767,787 (including Transfers from Officers) have decreased from the FY 2020 amended budget amount of \$39,751,133 primarily due to a non-recurring transfer of \$16,580,000 in FY 2020 from the General Fund to fund the 2019 Capital Project Fund.

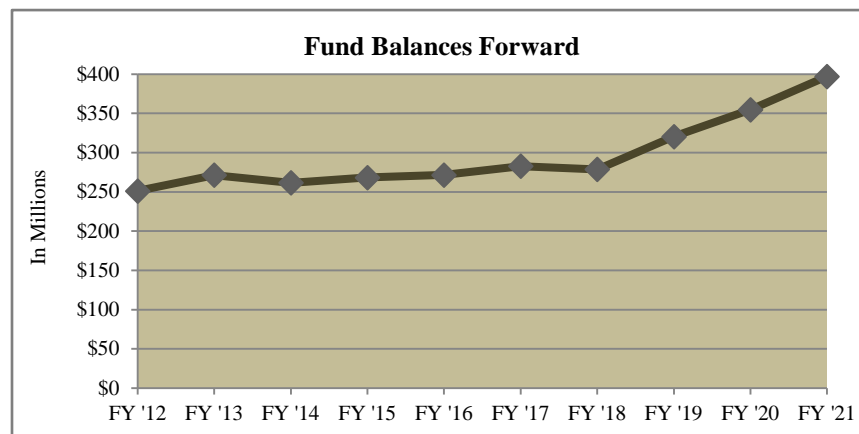
CASH FORWARD (37.7%)

Cash Forward, or fund balances forward, represents estimated cash balances of each fund carried over from one fiscal year to the next. Cash Forward continues to represent the largest single source of total County revenues constituting 37.7% for FY 202. Projected beginning cash balances total \$397,077,384 for FY 2021.

Cash Forward may generally occur for the following reasons:

1. County departments may not spend every dollar that was approved in their budgets. This is particularly true for large capital projects that cannot be completed by the end of the fiscal year. These projects are typically “carried over” or re-budgeted. In FY 2021 such “carryovers” totaled \$96,050,964 with the largest carryover being \$8,569,337 for the FEMA Summerhaven North project.
2. The County may collect more revenue than anticipated in the budget. This is particularly true of intergovernmental revenues that vary according to economic conditions.
3. State law requires, with some exceptions, that expected budgeted revenue be reduced by 5% to provide a cushion for budgeted revenue estimates and unanticipated revenue shortfalls.
4. The County specifically budgets for reserve funds that basically serve two purposes: 1) cash flow needs or unforeseen emergencies; and 2) as a “savings” account for future County projects or other expenditures.

Specific County fund balances are analyzed further beginning with the page entitled “Understanding County Fund Balances” later in this “Budget Summary” section.



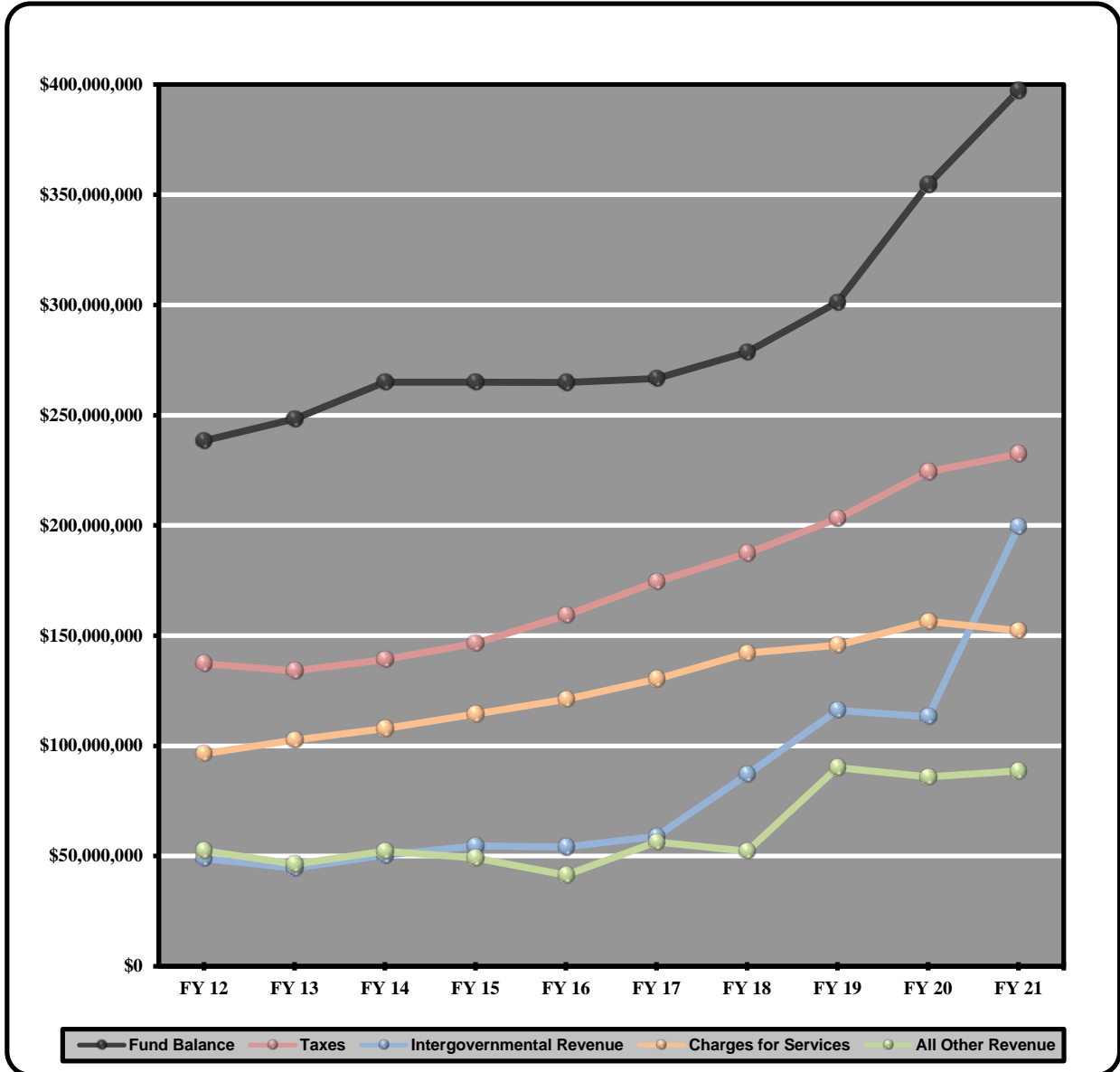
BUDGET ASSUMPTIONS: Cash Forward or beginning fund balances are estimated by the Office of Management & Budget (OMB) based upon a projected level of revenue and expenditures by fund following review of approximately 8 to 10 months of actual experience. County departments also generally project their current year expenditures as part of the budget process.

TRENDS: Through FY 2008 fund balances had steadily increased for the County. In part, the increase reflected increased carryover of capital projects. On the other hand, the County had also benefited from strong local growth. The County had also experienced higher fund balances due to receiving significant debt proceeds to finance capital projects. Beginning in FY 2009, OMB and Administration worked with departments to actively decrease project carryover of capital projects from a high of \$192,164,390 carried over in FY 2008, to \$54,108,483 in FY 2016, \$72,542,184 in FY 2017, \$107,319,915 in FY 2018, \$124,965,341 in FY 2019, \$101,996,221 in FY 2020 and \$96,050,964 in FY 2021. The recent increase in carryovers is primarily related to debt financing of capital projects within the Utility Services.

CONCLUSION: The County has generally responded to increasing demands upon its resources by expanding programs and services, but always must do so within the confines of the revenue that is available to fund that particular type of County program or service. From FY 2003 through FY 2009, the County had been much more aggressive in its use of debt and had approached its effective debt limits. Obviously, the County had also been experiencing the effects of higher growth. However, even with growth, revenue limits continue to require careful prioritizing of County capital projects, programs and services. State property tax reform initiatives and the recession and its aftermath have particularly curtailed discretionary spending and, in particular, spending for capital projects.

St. Johns County

County Revenue Trend (Adopted Budgets)



Comment: Fund Balances increased from the FY 21 budget primarily within the Utility Service Funds (Main and Ponte Vedra) as well as the 2019 Capital Projects Fund. Taxes remain relatively flat through FY 13 reflecting property tax reform as well as continued recession impacts with moderate increases beginning in FY 14 and continuing into FY 20 with more robust housing market conditions. For FY 21, the Commission approved the Roll-Back Rate for all Ad Valorem Taxes. Charges for Services in FY 21 reflect a decrease primarily due to reductions in Internal Service Fund charges for Workers Comp, Health Insurance, and OPEB. Intergovernmental Revenue increases for FY 18 through FY 20 are primarily due to Federal and State reimbursement related to Hurricane's Matthew and Irma and increases for FY 21 are due to reimbursement from CARES Act funds. All Other Revenue for FY 19 through FY 21 primarily reflect the borrowing of debt proceeds for Utility debt-financed capital projects.

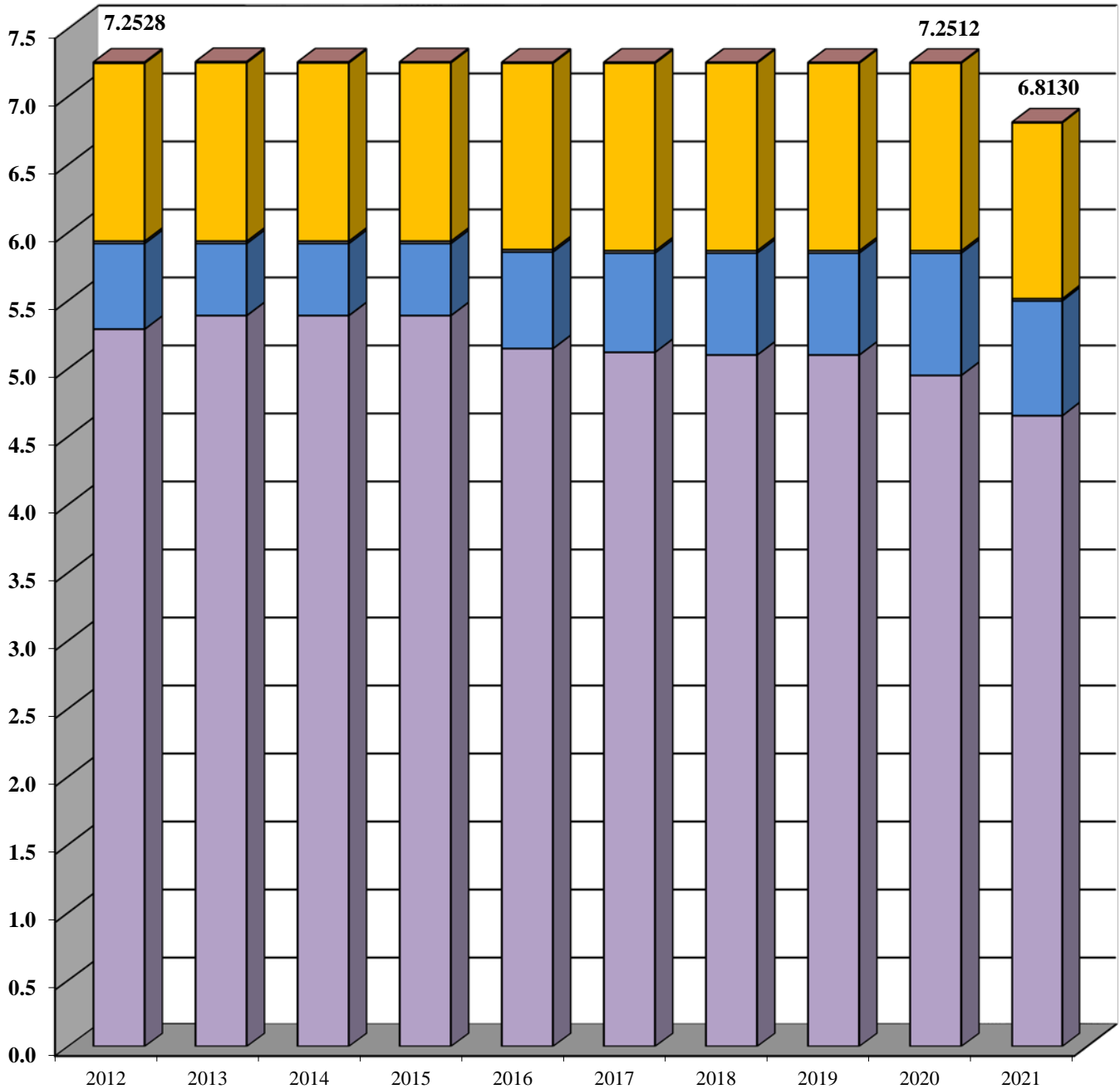
Fiscal Year Millage Comparison

	<u>FY '12</u>	<u>FY '13</u>	<u>FY '14</u>	<u>FY '15</u>	<u>FY '16</u>	<u>FY '17</u>	<u>FY '18</u>	<u>FY '19</u>	<u>FY '20</u>	<u>FY '21</u>
St. Johns County:										
<u>Countywide</u>										
General Fund	5.2900	5.3900	5.3900	5.3900	5.1475	5.1200	5.1000	5.1000	4.9500	4.6537
Transportation Fund	0.6300	0.5300	0.5300	0.5300	0.7100	0.7300	0.7500	0.7500	0.9000	0.8444
County Health Fund	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0160
Total	5.9371	5.9371	5.9371	5.9371	5.8746	5.8671	5.8671	5.8671	5.8671	5.5141
School Board	7.9790	7.6830	7.5440	7.3420	7.2280	6.8670	6.5430	6.2780	6.1360	5.9530
Municipalities										
City of St. Augustine	7.5000	7.5000	7.5000	7.5000	7.5000	7.5000	7.5000	7.5000	7.5000	7.5000
Town of Hastings	8.0000	9.2397	8.6000	8.6000	8.5375	8.3552	7.9922	0.0000	0.0000	0.0000
City of St. Augustine Beach	2.4779	2.4779	2.4792	2.4792	2.8992	2.8992	2.8992	2.8992	2.8992	2.9500
Special Districts										
Fire District	1.4000	1.4000	1.4000	1.4000	1.4625	1.4700	1.4700	1.4700	1.4700	1.3813
Water Management District	0.3313	0.3313	0.3283	0.3164	0.3023	0.2885	0.2724	0.2562	0.2414	0.2287
Anastasia Mosquito Control	0.1325	0.1325	0.1312	0.2450	0.1773	0.2150	0.2150	0.2200	0.2100	0.2050
Airport Authority	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
St. Aug. Port, Waterway, and Beach District	0.0614	0.0638	0.0638	0.0638	0.0638	0.0638	0.0638	0.0638	0.0638	0.0598
Vilano Street Light	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0473
St. Aug. South Street Light	0.2100	0.2100	0.2100	0.2100	0.2100	0.2100	0.2100	0.2100	0.2100	0.1968
Coastal Highway MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5000
Summerhaven MSTU	10.0000	10.0000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	7.3392
Ponte Vedra Bch MSD	0.3430	0.3430	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.0000
Florida Inland Navig. Dist	0.0345	0.0345	0.0345	0.0345	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320
St. Johns County										
Aggregate Millage Rate	7.2528	7.2566	7.2544	7.2552	7.2518	7.2520	7.2518	7.2511	7.2512	6.8130

St. Johns County

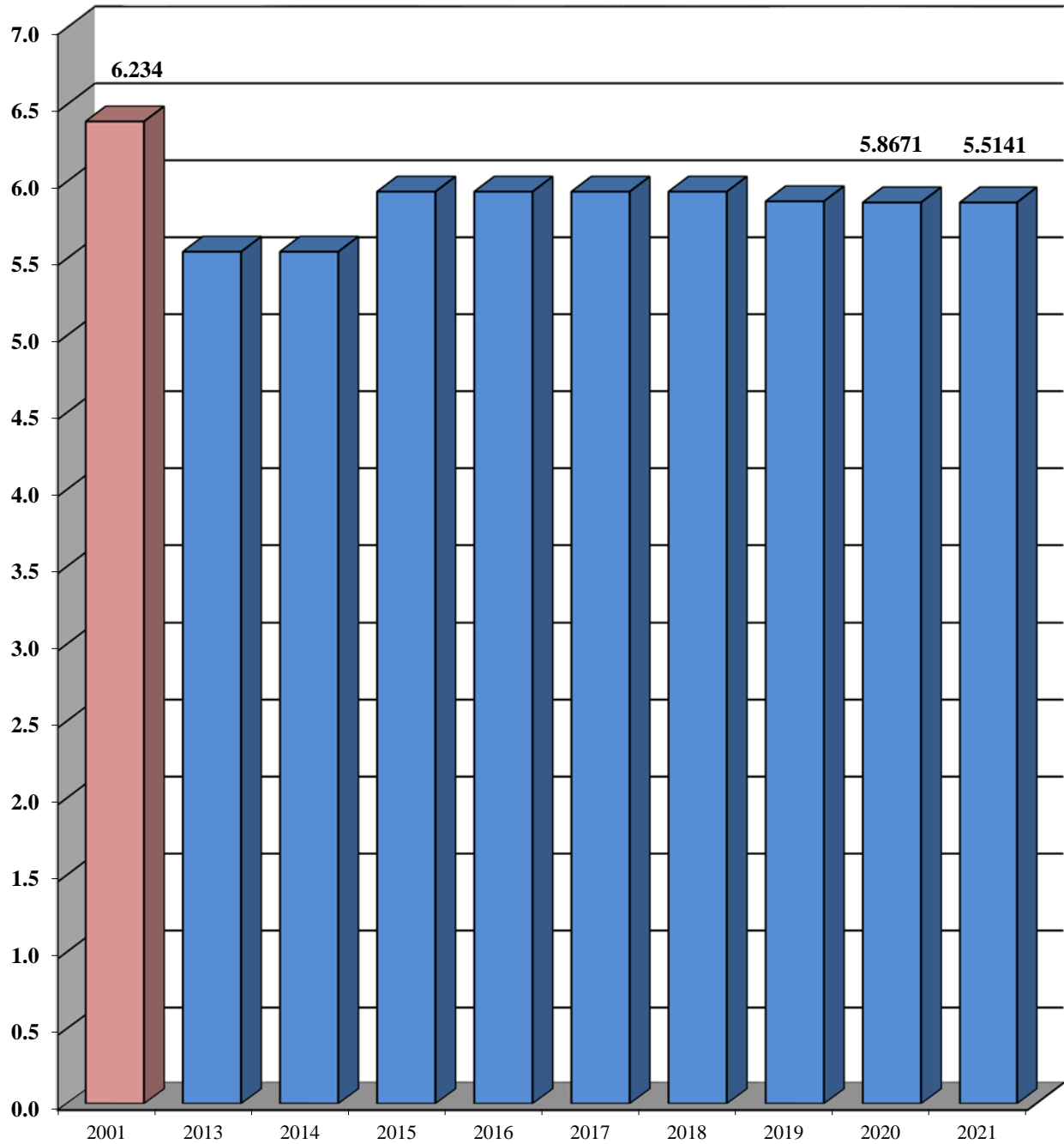
Aggregate County Millage Rate

Rate charged for every \$1,000 of taxable property



St. Johns County Countywide Millage Rate

Rate charged for every \$1,000 of taxable property



St. Johns County

Average Property Tax Statement Example

2020 Real Estate Property

Market value	Assessed value	Exemptions	Taxable Value
\$344,244	\$303,813	\$50,000	\$253,813

<u>Taxing Authority</u>	<u>Millage</u>	<u>Property Tax \$</u>
St. Johns County:		
General Fund	4.6537	\$1,181.17
Transportation	0.8444	\$214.32
Fire District - Special District	1.3813	\$350.59
County Health Department	0.0160	\$4.06
Subtotal	6.8954	\$1,750.15
St. Johns County School District		
Subtotal	5.9530	\$1,659.78
St Johns Water Management District		
Subtotal	0.2287	\$58.05
Independent Special Districts:		
Anastasia Mosquito Control	0.2050	\$52.03
Florida Inland Navigation District	0.0320	\$8.12
Subtotal	0.2370	\$60.15
Total Taxes		\$3,528.12
St. Johns County Taxes (49.61%)		\$1,750.15
All Other Taxes (50.39%)		\$1,777.98
Total Taxes		\$3,528.12

Municipalities are not included above. This example represents unincorporated area residents only (those who live outside city limits). For details on Independent Special Districts the County's Tax Collector can be contacted at 904-823-2250.

Actual tax bill may also contain *non-ad valorem assessments* which are not reflected above, such as assessments for roads, drainage, garbage collection, lighting, water, sewer, or other governmental services and facilities that may be legally levied by the County, City, or any Special District.

St. Johns County

Average Property Tax Benefit Statement

2020 Real Estate Property

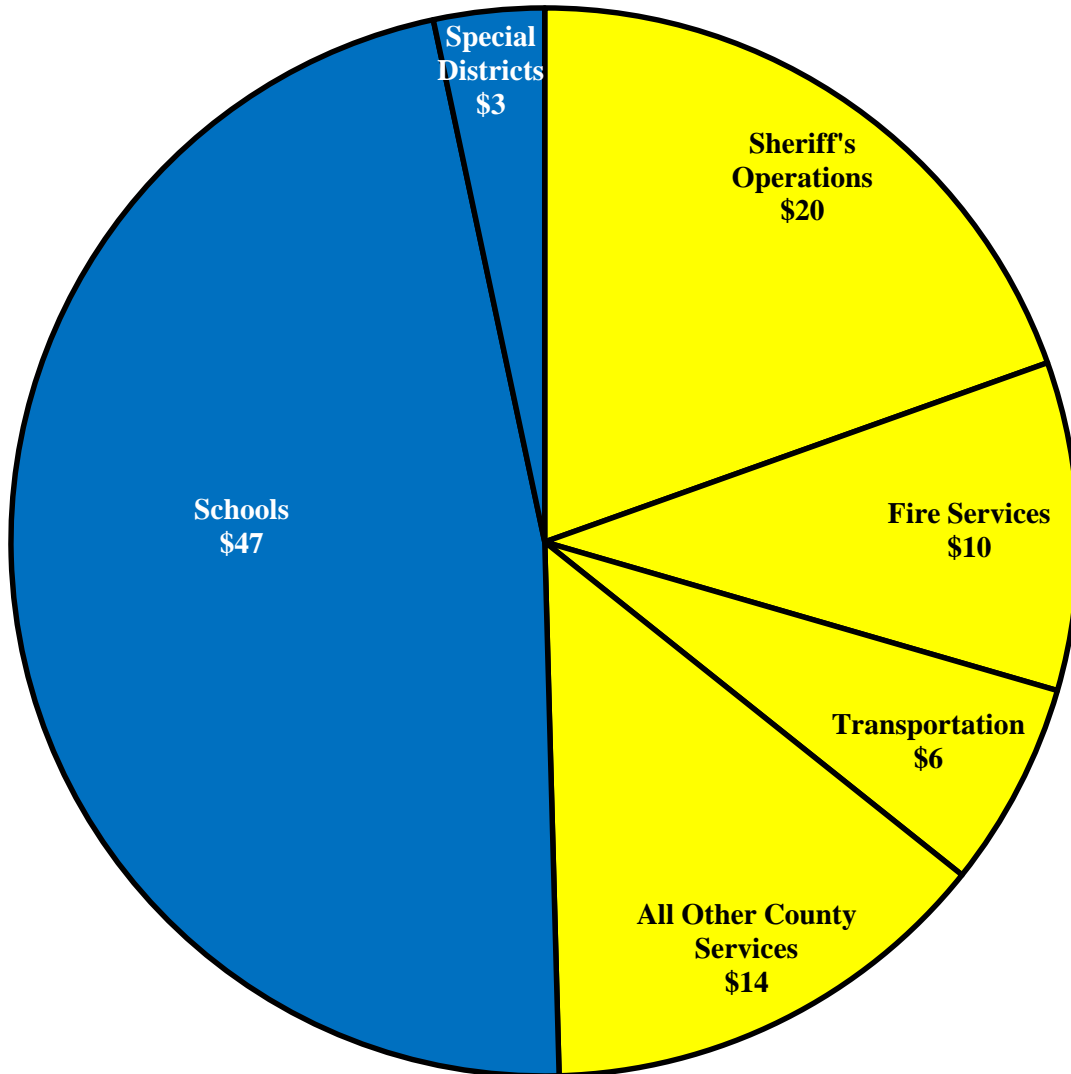
Question - What Services Do My Property Taxes Pay For?

	<u>Property Tax \$</u>	<u>% of Total</u>
St. Johns County:		
Sheriff's Operations	\$690.27	19.56%
Fire Protection Services	\$350.59	9.94%
Transportation Improvements and Maintenance	\$219.86	6.23%
Parks & Recreation and Library Services	\$136.33	3.86%
Other Public Safety Services	-\$125.11	-3.55%
General Government Management and Operations	\$105.90	3.00%
Other Constitutional Officers and Court Services	\$91.74	2.60%
Health and Human Services	\$65.28	1.85%
Physical Environment Improvements and Maintenance	\$16.35	0.46%
Economic Environment Improvements	\$198.95	5.64%
Subtotal	\$1,750.15	49.61%
Other Services:		
Public Schools	\$1,659.78	47.04%
Waterway Management	\$66.17	1.88%
Mosquito Control	\$52.03	1.47%
Subtotal	\$1,777.98	50.39%
Total Taxes	<u>\$3,528.12</u>	<u>100.00%</u>

Comment: Residential property accounts for 85% of property taxes in St. Johns County. The average single residence homeowner pays \$3,528.12 in property taxes in St. Johns County for an average increase of \$23.84 (or 0.7%) over the year before. The above average represents unincorporated area residents only. 49.61% of the above total average property taxes paid represent County government's share. The largest percentage of the County share goes toward the Sheriff's Operations at 39.4%.

Note: The above costs of services for the County have been determined after all other revenue other than property taxes have been allocated against respective service costs.

What do Property Taxes Pay For? For every \$100 of Property Tax:



The Board of County Commissioners receives \$49.61 of every \$100.00 in property taxes paid.



Of the remaining \$50.39, the St. Johns County School Board receives \$47.04, and the other \$3.35 goes to other Special Districts (Anastasia Mosquito Control District, St. Johns River Water Management District, and Florida Inland Navigation District).

Note: Municipalities and Non-Ad Valorem Assessments are not included above. This example represents unincorporated area residents only.

St. Johns County Adopted Millage & Assessment Comparison

Category	Millage Rates			Revenue		
	FY 2020	FY 2021	Diff	FY 2020	FY 2021	Difference
General Fund - Countywide*	4.9500	4.6537	-0.2963	\$141,298,921	\$147,343,021	\$6,044,100
Transportation Trust Fund - Countywide*	0.9000	0.8444	-0.0556	\$25,690,713	\$26,734,952	\$1,044,239
Health Unit Trust Fund - Countywide*	0.0171	0.0160	-0.0011	\$488,124	\$506,584	\$18,460
Countywide Total	5.8671	5.5141	-0.3530	\$167,477,758	\$174,584,557	\$7,106,799
Non-Countywide:						
Fire District	1.4700	1.3813	-0.0887	\$39,372,127	\$40,964,255	\$1,592,128
Vilano Street Lighting District	0.0500	0.0473	-0.0027	\$12,607	\$12,783	\$176
St. Augustine South Street Lighting District	0.2100	0.1968	-0.0132	\$52,213	\$52,491	\$278
Summerhaven M.S.T.U.	8.5000	7.3392	-1.1608	\$72,637	\$73,687	\$1,050
Elkton Drainage District (Acreage)				\$35,000	\$35,000	\$0
CH Arnold Road MSBU				\$0	\$0	\$0
Rusty Anchor/Wendover Road MSBU				\$0	\$0	\$0
Deerwood Lane ROW MSBU				\$10,560	\$10,560	\$0
Ponte Vedra Sewer MSBU				\$355,000	\$355,000	\$0
Treasure Beach MSBU				\$267,960	\$267,300	(\$660)
Aggregate Millage Rate Total	7.2512	6.8130	-0.4382	\$207,655,862	\$216,355,633	\$8,699,771

* The "Countywide" Millage Rate and related Revenue is paid by all property owners within St. Johns County. Those "Categories" above not designated as "Countywide*" relate to "Special Districts" that cover only property owners within that particular Special District.

Note: The "Aggregate Millage Rate Total" is the rate obtained by dividing the sum of all ad valorem taxes levied by the County by the total taxable property value of the County, thereby expressing an average tax rate. Voted millage, if any (such as the Jail Debt Service Fund), is excluded from the computation by State law definition.

Assessed Value of Taxable Property

<u>Fiscal Year</u>	<u>Taxable Value Real Property</u>	<u>Taxable Value Personal Property</u>	<u>Taxable Value Centrally Assessed</u>	<u>Total Taxable Value</u>	<u>Percent Increase</u>
2011	\$17,565,264,709	\$762,436,149	\$24,253,580	\$18,351,954,438	-10.2%
2012	\$16,699,267,764	\$717,828,512	\$25,197,373	\$17,442,293,649	-5.0%
2013	\$16,290,224,566	\$695,545,687	\$21,844,470	\$17,007,614,723	-2.5%
2014	\$16,777,056,091	\$695,055,988	\$23,129,846	\$17,495,241,925	2.9%
2015	\$17,845,549,178	\$706,397,144	\$27,123,973	\$18,579,070,295	6.2%
2016	\$19,484,986,294	\$743,519,629	\$31,566,566	\$20,260,072,489	9.0%
2017	\$21,201,210,510	\$829,777,860	\$34,986,118	\$22,065,974,488	8.9%
2018	\$22,912,016,854	\$919,720,891	\$36,939,670	\$23,868,677,415	8.2%
2019	\$24,949,754,209	\$983,598,778	\$37,618,440	\$25,970,971,427	8.8%
2020	\$27,407,993,263	\$1,045,979,904	\$37,723,415	\$28,491,696,582	9.7%

SOURCE: Property Appraiser, St. Johns County

Property Tax Levies & Collections

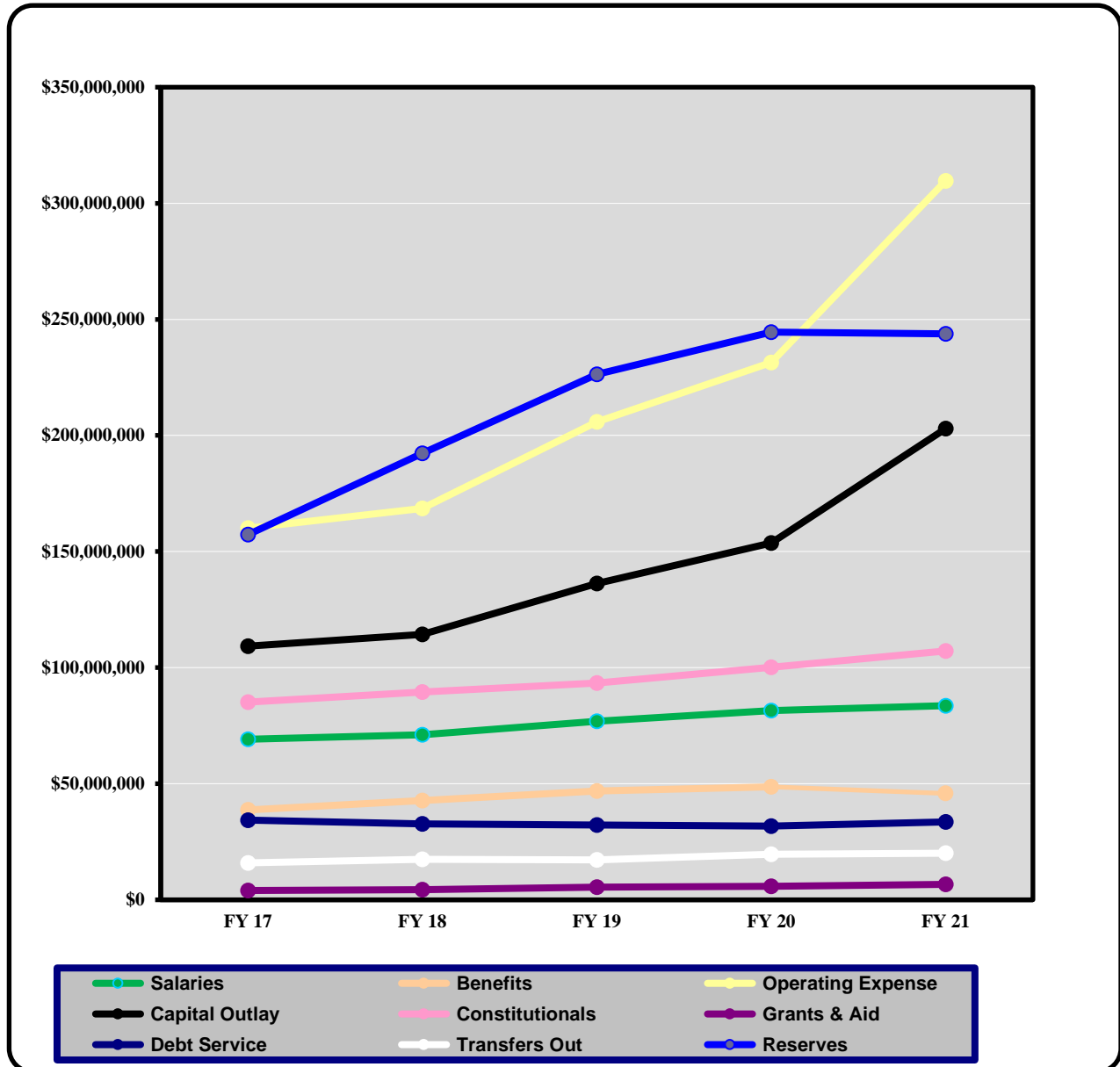
<u>Fiscal Year</u>	<u>Property Taxes Levied</u>	<u>Current Tax Collections</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Levy Collected</u>
2010	\$136,359,880	\$131,462,350	\$1,308,771	\$132,771,121	97.37%
2011	\$122,477,111	\$117,834,977	\$194,277	\$118,029,254	96.37%
2012	\$126,442,812	\$121,803,892	\$1,065,234	\$122,869,126	97.17%
2013	\$123,347,554	\$118,930,176	\$390,553	\$119,320,729	96.74%
2014	\$126,858,600	\$122,272,125	\$272,640	\$122,544,765	96.60%
2015	\$134,742,204	\$129,814,700	\$238,842	\$130,053,542	96.52%
2016	\$146,862,447	\$141,462,701	\$361,920	\$141,824,621	96.57%
2017	\$159,976,770	\$154,168,060	\$278,537	\$154,446,597	96.54%
2018	\$173,072,443	\$166,661,316	\$347,940	\$167,009,256	96.50%
2019	\$206,710,625	\$202,203,026	N/A	\$202,203,026	97.82%

SOURCE: Tax Collector, St. Johns County

Note: Aggregate amount of current tax collections as of the close-out of the tax year which includes the aggregate amount of discounts actually taken by taxpayers as allowed by Florida law. A 4% discount is allowed if the taxes are paid in November with the discount declining by 1% each month thereafter.

St. Johns County

County Expenditures 5-Year Graph (Adopted Budgets)



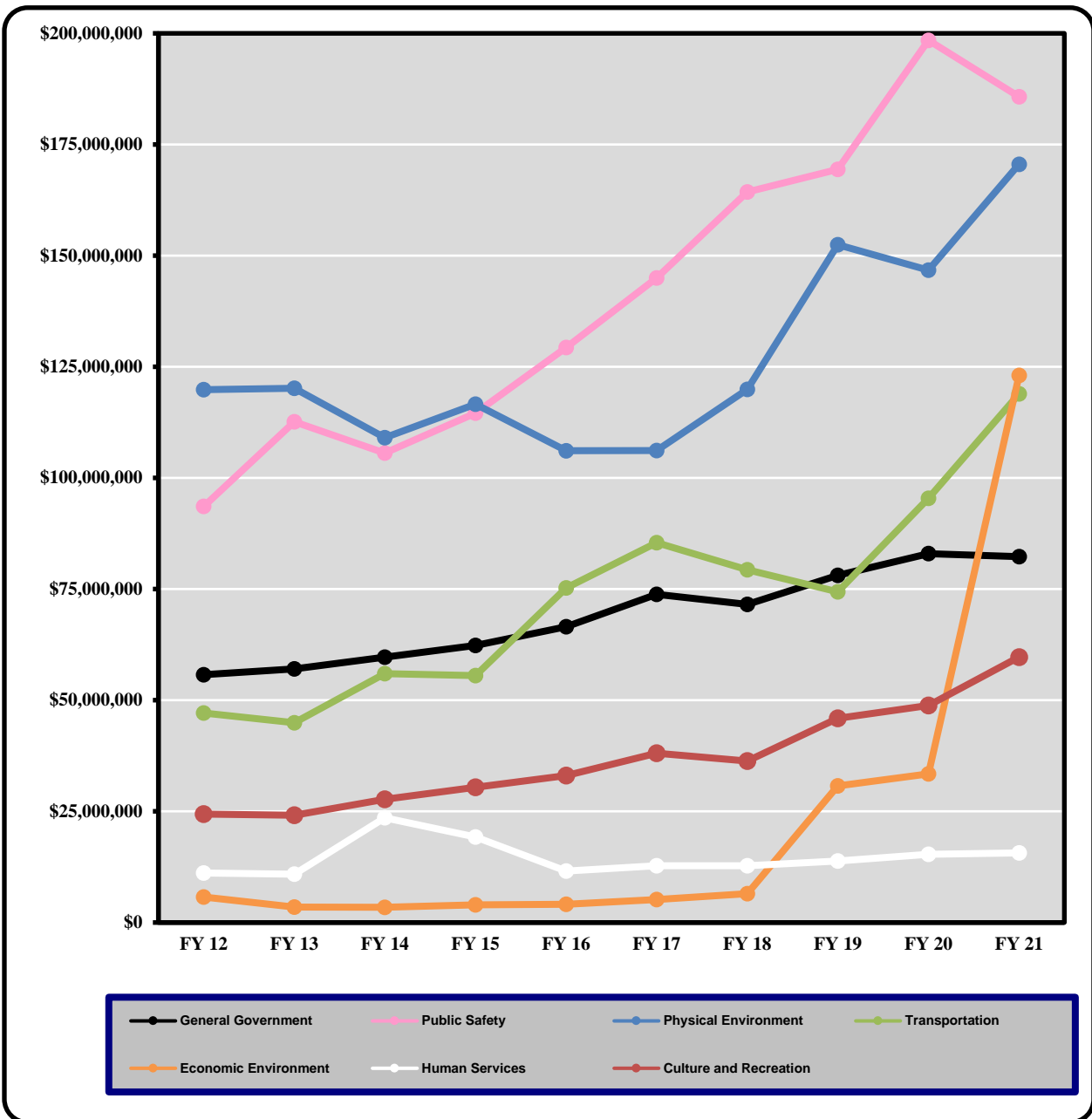
Comment : FY 21 primarily reflects normal increases for most categories of expenditures. The more notable increase in Operating Expense is a result of CARES Act funding related to COVID-19 as well as the continuation of CDBG-DR grant funds as a result of Hurricane Matthew. The slight decrease in Reserves is due to the appropriation of \$15 Miillion from Reserves towards capital projects after the adoption of the FY 20 budget, which is also reflected in an increase for Capital Outlay expenses for FY 21. The increase in Debt Service expense is primarily a result of Utility State Revolving Loans beginning in FY 21.

County Services and Department/Program Chart

<u>Service Area</u>	<u>County Program Area</u>
Public Safety	Sheriff Operations – Law Enforcement, Detention Center, Bailiffs; E-911; School Crossing Guards; School Resource Officers; Sheriff Beach Patrol; Fire Rescue (Fire Protection & Ambulance Services); Marine Rescue (Lifeguards); Animal Control; Communications (Dispatch); Interoperable Radio System Operations; Emergency Management; Building Services; Code Enforcement; Medical Examiner; Driver’s Education; Fire Rescue and Law Enforcement Impact Fees.
Court Services	Clerk of Courts / State Attorney/ Public Defender/ County Court/Circuit Court/ Court Reporting Support; Court Technology/Court Facilities Support; Guardian Ad Litem; Juvenile Justice (State mandated); Adult/Juvenile Drug Court Support; Veterans Court.
Physical Environment	Growth Management; Regional Planning Council Support; Regional Transportation Commission Support; Ponte Vedra Zoning and Adjustment Board Support; Soil & Water Conservation Support; Tree Bank; Agriculture & Home Economics (cooperative with University of Florida); Hastings Agricultural Center Support; Ponte Vedra MSD Sewer; Solid Waste Management; Utility Services (Water & Wastewater); Ponte Vedra Utility Services (Water & Wastewater).
Transportation	Public Works Administration; Road & Bridge; Mowing; Traffic & Transportation; County Engineering/Drainage; Surveying; Land Management (Real Estate); Geographic Information Systems (GIS); County Fleet Maintenance & Fueling; Transportation Capital Projects; County Transit (COA Sunshine Bus); SR 207 Corridor/Racetrack Rd. (Developers); Road Impact Fees; Road MSBU’s; Street Lighting MSTU Districts; Elkton Drainage MSTU; Summer Haven MSTU.
Economic Environment	Economic Development; Chamber of Commerce/JAX USA Partnerships; Economic Development Grant Program; Small Business Development Support; Housing & Community Services; State Housing Initiatives Partnership (State funded); Community Redevelopment Agency (CRA); County Convention Center.
Health & Human Services	Social Services; Medicaid (State mandated); Local Indigent Healthcare Support; Health Department Support; Independent Agency support including Mental Health Services; Community Based Care (foster care under State contract); Substance Abuse Treatment; Veteran Services; Legal Aid; Law Library.
Culture & Recreation	Library Services; Recreation Programs & Facilities; Beach Services; County Pier Operations; Aquatics (Solomon Calhoun Community Center and Pool); Northwest Tower funded recreation projects; Park Impact Fees; County Golf Course; Cultural Events (Amphitheatre & Ponte Vedra Concert Hall); Tourist Development; Beach Re-Nourishment; Boating Improvement; Waterway Access Management.
General Government	Property Appraiser; Tax Collector; Supervisor of Elections; Clerk of Courts Finance Department; Board of County Commissioners; County Administration; County Attorney; Personnel; Management Information Systems (MIS); Office of Management & Budget (OMB); Purchasing; Risk Management; Construction Services; County Facilities Maintenance; Building Operations (Including Security).

St. Johns County

County Expenditures By Service Area (Adopted Budgets)



Comment: Most of the sharp increases and declines by service areas primarily reflect the funding and subsequent completion of capital projects. In FY 21, Economic Environment shows the steepest increase primarily due to CARES Act funding and the continuation of CDBG-DR projects. The other large increase in Transportation is primarily due to the use of Impact Fee funds for capital projects as well as additional funding related to capital projects in the Transportation Trust Fund. Physical Environment is increasing for FY 21 due to ongoing projects related to State Revolving Loans issued in FY 20.

COUNTY EXPENDITURES BY SERVICE AREA

<u>SERVICE AREA</u> Fund (in bold) / Department	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change From FY '20
<u>GENERAL GOVERNMENT</u>					
General Fund:					
Board of County Commissioners	\$1,001,453	\$1,039,410	\$1,105,872	\$1,070,729	-3.2%
County Attorney	1,166,722	1,155,962	1,468,534	1,518,304	3.4%
County Administration	1,590,587	1,515,723	1,433,422	1,380,260	-3.7%
Human Resources	842,144	940,721	1,589,181	1,410,218	-11.3%
Information Systems	3,366,229	3,502,050	4,153,919	4,342,321	4.5%
Management & Budget	943,660	920,812	1,180,210	1,198,502	1.5%
Purchasing	544,691	547,983	678,157	817,698	20.6%
Risk Management	145,868	146,577	163,362	171,320	4.9%
Construction Services	666,845	510,178	418,465	421,273	0.7%
Facilities Management	3,007,749	3,194,906	4,877,288	4,791,620	-1.8%
Building Operations	3,285,801	4,008,321	3,715,917	3,725,166	0.2%
Clerk of the Court	2,140,750	2,170,450	2,121,800	2,097,800	-1.1%
Property Appraiser	4,624,498	4,599,177	4,506,432	4,391,019	-2.6%
Supervisor of Elections	1,821,920	2,024,670	2,538,869	2,584,633	1.8%
Tax Collector	5,626,833	5,973,551	6,772,680	7,351,898	8.6%
Circuit / County Court	12,129	15,176	20,571	25,360	23.3%
Court Reporting	1,346	1,339	1,498	1,495	-0.2%
Guardian Ad Litem	74,172	77,386	80,967	82,310	1.7%
States Attorney	17,262	18,045	19,695	20,130	2.2%
Public Defender	751	621	1,021	1,021	0.0%
Veterans Court	65,246	67,760	73,834	74,700	1.2%
Non-Operating Admin	290	0	0	0	0.0%
Court Innovation Fund	114,826	117,231	137,824	139,923	1.5%
Court Technology Trust Fund	312,733	332,436	681,200	548,608	-19.5%
Legal Aid Fund	322,132	328,575	335,145	341,850	2.0%
Law Library Fund	24,889	26,736	84,448	40,333	-52.2%
Court Facilities Trust Fund	1	0	0	0	0.0%
Tourist Development Tax Fund	6,032,487	7,073,788	8,418,838	5,987,808	-28.9%
Impact Fees - Public Buildings	26,523	29,473	61,380	3,561,380	5702.2%
Workers Compensation Fund	1,951,571	1,811,734	2,045,706	1,809,221	-11.6%
Health Insurance Fund	27,345,959	26,382,641	32,968,655	31,189,250	-5.4%
FSA Dependent Fund	102,791	107,929	171,133	182,635	6.7%
FSA Medical Fund	713,226	712,756	1,030,560	974,850	-5.4%
OPEB Trust	16,775	18,000	25,000	18,000	-28.0%
TOTAL General Government	\$67,910,859	\$69,372,117	\$82,881,583	\$82,271,635	-0.7%

COUNTY EXPENDITURES BY SERVICE AREA

<u>SERVICE AREA</u> Fund (in bold) / Department	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change From FY '20
<u>PUBLIC SAFETY</u>					
General Fund:					
Facilities Management	\$517,526	\$917,528	\$817,017	\$500,249	-38.8%
Codes Enforcement	674,399	607,345	721,554	0	-100.0%
Animal Control	1,068,297	1,327,442	1,361,144	1,399,200	2.8%
Communications	1,255,888	1,498,355	1,566,019	1,528,409	-2.4%
Emergency Management	1,079,470	770,532	832,130	1,285,020	54.4%
Emergency Medical Services	10,536,578	11,725,555	11,973,589	12,234,424	2.2%
Interoperable Radio System	842,052	1,015,429	1,606,396	1,407,001	-12.4%
Refunds (EMS)	1,706,170	1,326,987	1,973,024	1,930,600	-2.2%
Medical Examiner	651,293	594,951	956,312	909,094	-4.9%
Sheriff's Law Enforcement	48,119,791	49,962,172	55,930,311	61,730,675	10.4%
Sheriff's Detention Facilities	22,685,956	22,764,592	23,578,939	24,134,496	2.4%
Sheriff's Bailiffs Section	1,875,456	1,798,262	1,689,920	1,842,547	9.0%
Sheriff's Special Programs	774,470	788,227	974,920	1,102,613	13.1%
Sheriff's Complex Maintenance	1,677,874	1,617,861	1,809,711	1,962,507	8.4%
Juvenile Justice	165,047	137,713	192,121	211,070	9.9%
Disaster Recovery	12,062,635	3,279,767	3,957,044	828,810	-79.1%
School Safety Subsidy	0	1,000,000	0	0	0.0%
Fire District Fund	31,333,413	35,541,399	41,256,988	41,074,909	-0.4%
Building Services Fund	7,087,480	7,894,426	16,824,719	11,847,941	-29.6%
Beach Services Fund	1,034,817	1,105,916	1,267,981	1,311,846	3.5%
E-911 Communications Fund	914,982	930,807	1,103,228	1,168,186	5.9%
Law Enforcement Trust Fund	15,000	0	10,000	0	-100.0%
Crimes Prevention Trust Fund	73,164	71,805	74,100	74,100	0.0%
Impact Fees - Law Enforcement	5,011	560,318	9,900	17,175	73.5%
Impact Fees - Fire Services	158,793	991,855	5,402,033	2,697,864	-50.1%
Driver's Education Safety Fund	68,026	70,500	75,000	75,000	0.0%
Communications Surcharge Fund	0	120,405	397,500	0	-100.0%
Public Facilities Fund	1,475,685	313,321	4,156,416	2,565,262	-38.3%
15 Sales Tax Bond Projects Fund	849,813	4,009,552	0	0	0.0%
Sheriff Training Facility Fund	0	0	17,031,755	11,902,767	-30.1%
TOTAL Public Safety	\$148,709,086	\$152,743,022	\$197,549,771	\$185,741,765	-6.0%
<u>PHYSICAL ENVIRONMENT</u>					
General Fund:					
Agriculture & Home Economics	\$617,633	\$630,476	\$694,271	\$745,752	7.4%
Growth Management	4,329,510	4,668,486	5,229,933	5,333,403	2.0%
Independent Agencies	391,969	269,462	276,597	274,857	-0.6%
Tree Bank Fund	4,684,905	230,973	676,315	722,917	6.9%
Ponte Vedra Sewer Debt Svc Fund	20,141	17,625	17,900	17,800	-0.6%

COUNTY EXPENDITURES BY SERVICE AREA

<u>SERVICE AREA</u> Fund (in bold) / Department	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change From FY '20
<u>PHYSICAL ENVIRONMENT (continued)</u>					
Solid Waste Management Fund:					
Landfill Operations	\$9,281,413	\$9,553,567	\$11,438,598	\$11,417,015	-0.2%
Residential Collections	9,376,931	10,136,369	11,203,209	12,005,499	7.2%
Recycling Collections	3,430,719	4,478,228	5,084,957	5,327,037	4.8%
Long-term Care	218,842	446,933	398,414	394,734	-0.9%
Non-Operational	383,019	346,559	411,500	411,500	0.0%
Utility Services Fund:					
Administration	8,062,740	7,691,402	8,962,695	9,054,122	1.0%
Water Treatment	3,456,311	3,738,709	4,140,462	4,102,381	-0.9%
Transmission & Distribution	2,820,094	2,815,801	2,841,092	2,333,963	-17.8%
Laboratory Services	572,439	553,744	605,093	614,833	1.6%
Wastewater Treatment	4,954,699	5,358,114	6,373,576	6,319,537	-0.8%
Lift Stations & Lines	2,387,540	2,662,747	2,690,259	2,670,610	-0.7%
Industrial Pre Treatment	152,575	155,330	176,760	170,870	-3.3%
SCADA	456,133	536,317	616,312	657,389	6.7%
Disaster Recovery	89,901	145,398	0	0	0.0%
Capital Projects	16,833,640	11,043,986	43,399,073	72,640,707	67.4%
Non-Operational	14,812,232	15,445,049	15,773,206	14,986,184	-5.0%
Ponte Vedra Utility Fund:					
Administration	2,137,656	2,161,339	2,411,032	2,566,191	6.4%
Water Treatment	757,310	718,959	879,868	874,347	-0.6%
Transmission & Distribution	556,135	518,612	712,696	611,483	-14.2%
Wastewater Treatment	1,973,068	1,912,468	2,312,259	2,483,984	7.4%
Lift Stations & Lines	779,228	604,025	1,092,620	692,704	-36.6%
SCADA	16,025	17,578	26,561	46,398	74.7%
Construction Projects	15,564,323	20,499,941	14,495,253	11,507,430	-20.6%
Non-Operational	1,695,822	1,708,419	1,757,784	1,583,585	-9.9%
TOTAL Physical Environment	\$110,812,953	\$109,066,616	\$144,698,295	\$170,567,232	17.9%
<u>HEALTH & HUMAN SERVICES</u>					
General Fund:					
Social Services	\$2,762,651	\$2,821,047	\$3,356,156	3,358,416	0.1%
Veteran Services	253,092	295,446	319,262	312,017	-2.3%
Building Operations	990	1,145	1,395	1,482	6.2%
Health & Human Svc Ctr Maint	571,838	591,366	654,312	634,528	-3.0%
Independent Agencies	2,596,450	1,860,753	2,926,490	3,039,837	3.9%
Health Department Fund	417,602	411,705	518,883	487,867	-6.0%
Juvenile Alternative Programs	41,562	37,529	48,774	41,800	-14.3%
Community Based Care Fund	6,430,493	6,722,056	7,516,687	7,779,335	3.5%
Alcohol & Drug Abuse Trust Fund	11,073	10,961	11,109	11,109	0.0%
TOTAL Health & Human Services	\$13,085,751	\$12,752,008	\$15,353,068	\$15,666,391	2.0%

COUNTY EXPENDITURES BY SERVICE AREA

<u>SERVICE AREA</u> Fund (in bold) / Department	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change From FY '20
<u>ECONOMIC ENVIRONMENT</u>					
General Fund:					
Housing / Community Services	\$1,081,592	\$1,289,264	\$2,938,261	3,102,517	5.6%
Economic Development	603,364	1,153,754	2,028,944	1,584,360	-21.9%
Historic CRA	341,142	392,449	485,088	536,404	10.6%
Lincolnton CRA	201,856	264,010	337,621	380,295	12.6%
CDBG-Disaster Recovery	50,079	723,713	25,056,519	87,591,334	249.6%
Covid-19 CARES Act	0	0	0	28,500,000	100.0%
SHIP Fund	1,579,461	1,119,988	1,896,175	1,048,300	-44.7%
West Augustine CRA Fund	3,460	23,923	36,342	28,310	-22.1%
Flagler Estates CRA Fund	15,636	3,616	4,890	4,890	0.0%
Vilano CRA Fund	25,256	33,339	40,765	40,765	0.0%
Convention Center Fund	495,532	464,791	280,799	220,000	-21.7%
TOTAL Economic Environment	\$4,397,378	\$5,468,847	\$33,105,404	\$123,037,175	271.7%
<u>TRANSPORTATION</u>					
Transportation Trust Fund:					
Public Works Administration	\$2,118,697	\$2,558,505	\$3,325,245	\$3,147,130	-5.4%
Road & Bridge Maintenance	7,627,437	8,095,479	9,730,236	9,089,381	-6.6%
Traffic & Transportation	2,032,853	2,066,572	2,522,395	2,376,748	-5.8%
Fleet Maintenance/Fuel	3,782,823	3,887,522	4,756,132	4,483,267	-5.7%
Engineering / Administration	1,776,561	1,757,424	2,560,579	2,458,842	-4.0%
Land Management	2,164,983	2,221,080	2,389,638	2,334,090	-2.3%
Disaster Recovery	1,217,854	821,801	14,551,755	13,357,202	-8.2%
Construction Projects	16,747,491	18,834,477	38,591,001	46,291,665	20.0%
Special District Funds	170,887	94,414	371,502	196,678	-47.1%
Impact Fees - Roads	2,176,268	1,863,174	17,677,703	27,156,398	53.6%
Sidewalk Mitigation Fund	18,605	14,774	48,012	53,795	12.0%
Transit System Project Fund	2,436,751	2,960,586	3,886,297	7,120,275	83.2%
SR 207 Corridor Construction Fund	0	0	158,718	471,448	197.0%
15 Sales Tax Bond Projects Fund	3,476,240	12,411	0	0	0.0%
19 Capital Projects Fund	0	0	500,000	383,473	-23.3%
TOTAL Transportation	\$45,747,450	\$45,188,219	\$101,069,213	\$118,920,392	17.7%
<u>CULTURE & RECREATION</u>					
General Fund:					
Facilities Management	\$326,063	\$730,191	\$2,551,861	\$1,597,487	-37.4%
Recreation Programs & Facilities	7,798,275	7,984,774	9,539,978	9,328,605	-2.2%
Aquatics Program	415,449	376,735	468,516	470,515	0.4%
Library Services	6,079,719	6,205,827	6,740,377	6,864,166	1.8%
Beach Services Fund	645,175	671,772	1,265,962	741,386	-41.4%
County Pier Fund	304,859	357,369	437,123	395,506	-9.5%
Tourist Development Tax Fund	2,113,723	2,669,997	2,808,836	1,856,028	-33.9%

COUNTY EXPENDITURES BY SERVICE AREA

<u>SERVICE AREA</u> Fund (in bold) / Department	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change From FY '20
<u>CULTURE & RECREATION (Continued)</u>					
Florida Boating Improvement Fund	\$67,492	\$203,278	\$333,349	\$132,898	-60.1%
Impact Fees - Parks	285,534	1,014,366	1,418,256	3,759,397	165.1%
Northwest Tower Fund	29,910	4,091	326,467	2,500	-99.2%
Ponte Vedra Dune & Beach Fund	0	0	500,000	0	-100.0%
Coastal Highway Dune & Beach Fund	0	20,373	79,627	65,980	-17.1%
S. PV Blvd. Dune & Beach Fund	0	2,942	447,058	432,172	-3.3%
Cultural Events Fund	15,771,334	16,503,401	17,018,268	15,079,910	-11.4%
Golf Course Fund	1,544,074	1,394,497	1,545,862	1,566,172	1.3%
Beach Re-Nourishment Project Fund	186,135	571,567	3,224,412	1,201,491	-62.7%
19 Capital Projects Fund	0	0	16,080,000	16,219,500	0.9%
TOTAL Culture and Recreation	\$35,567,742	\$38,711,180	\$64,785,952	\$59,713,713	-7.8%
<u>DEBT SERVICE</u>					
Special District Funds	\$109,309	\$100,240	\$90,989	\$81,250	-10.7%
Golf Course Fund	39,313	3,408	3,409	123,982	3536.9%
Impact Fees - Law Enforcement	\$0	\$252,900	\$253,911	\$292,308	15.1%
Utility Services Fund	4,437,414	7,220,788	7,170,564	7,274,386	1.4%
Ponte Vedra Utilities Fund	1,924,778	4,027,870	4,256,264	5,457,026	28.2%
Convention Center Fund	1,422,813	1,428,287	1,432,067	1,442,030	0.7%
Ponte Vedra Sewer Debt Service	347,553	347,553	347,555	347,555	0.0%
Commercial Paper Debt Service	2,099,340	2,088,470	1,890,313	1,791,533	-5.2%
Flagler Estates Bond Debt Service	512,652	517,465	516,879	515,038	-0.4%
Public Facilities Debt Service	414,182	413,464	412,294	410,723	-0.4%
Trane Capital Lease / Loan	241,560	241,560	241,561	241,561	0.0%
Chase Debt Service	1,279,353	1,279,634	1,279,456	1,279,817	0.0%
12 Trans Refunding Bonds Debt Service	2,016,575	2,013,375	2,017,375	2,013,375	-0.2%
09 Sales Tax Bonds Debt Service	1,907,662	2,709,122	0	0	0.0%
09A Sales Tax Bonds Debt Service	1,571,963	1,568,963	0	0	0.0%
12 Sales Tax Debt Service	1,918,419	1,918,619	3,638,419	3,636,769	0.0%
14 Revenue Sharing Debt Service	1,166,906	1,163,306	1,163,907	1,168,507	0.4%
15 Sales Tax Debt Service	3,925,025	3,927,775	3,926,525	3,921,275	-0.1%
Capital City Debt Service	68,170	0	0	0	0.0%
15 Trans Refunding Bonds Debt Service	1,660,794	1,659,994	1,661,494	1,661,244	0.0%
19 CBA Refunding Bonds Debt Service	0	13,421,488	1,450,000	1,448,250	-0.1%
20 Special Obligation Debt Service	0	0	0	497,109	100.0%
TOTAL Debt Service	\$27,063,781	\$46,304,281	\$31,752,982	\$33,603,738	5.8%
<u>OTHER</u>					
Transfers to Funds	\$45,160,482	\$35,037,116	\$36,198,805	\$20,064,206	-44.6%
Reserves*	\$0	\$0	\$232,710,472	\$243,768,733	4.8%
GRAND TOTAL	\$498,455,482	\$514,643,406	\$940,105,545	\$1,053,354,980	12.0%

* Note: For "Actual FY '18 and FY '19" Reserves are not recognized as actual expenditures for accounting purposes and so show zero.

Understanding County Fund Balances

DEFINITION OF FUND BALANCE

Technically, fund balance represents the excess (or “deficit”) of total fund assets less total fund liabilities. More basically, fund balance represents uncommitted cash or other liquid/cash convertible assets, such as accounts receivable, less all fund liabilities or claims that are owed and must be paid by the County within the upcoming year. These uncommitted or unspent funds generally can be included as available revenue in the next year’s fund budget. A negative fund balance is sometimes referred to as a “deficit”.

PURPOSE OF FUND BALANCE

Adequate fund balances are critical to County finances and budgeting. Fund balances are not only a source of County funds or total revenue, but also address County cash needs and can eliminate the need for costly short-term borrowing. Fund balances also provide a source of funds for unforeseen expenditures or shortfalls in County revenue, or for unexpected County opportunities (i.e., a newly available park land property for sale). Finally, adequate fund balances help strengthen credit or bond ratings that may result in lower interest rates to the County and less restrictions on County debt issues.

FLORIDA LEGAL REQUIREMENTS

Florida Statutes impact County fund balances in two significant ways:

1. Florida Statute 129.01(2)(b) specifies that, except for Enterprise and Internal Service Funds (as well as transfers, fund balances brought forward, and grants), fund revenues will be budgeted at 95% of anticipated revenues. This statutory restriction or revenue offset effectively provides a percentage of expected budgeted revenue that cannot be appropriated in the current budget year. The 5% requirement therefore helps establish a basic level of fund balance for the next fiscal year.
2. Florida Statute 129.01(2)(c)(1) recognizes but restricts reserves for contingencies to a maximum of 10% of the total fund budget. A reserve for contingencies is a budgeted amount that has been set aside to be appropriated as necessary to meet unexpected needs. Use of any fund reserve is required to be approved by the Board of County Commissioners. To the extent that unexpected needs do not arise, then the unexpended fund reserve would become part of the fund balance for the next fiscal year.

EFFECTIVE GOVERNMENT FUND BALANCES

The GFOA has recommended maintaining a minimum unrestricted fund balance amount for the General Fund of no less than two months of regular fund operating revenues or expenditures. In contrast, Special Revenue, Debt Service, and Capital Improvement Funds are all specific purpose funds. When that specific purpose is fulfilled, no fund balance needs to remain. Enterprise Funds require a prudent fund balance according to their “business-like” nature. For example, an important component of the fund balance for Enterprise Funds is the provision for future replacement of the Enterprise Fund’s capital assets (i.e., a water treatment plant for the Utility Services Fund). Internal Service Funds, particularly for insurance, often require fund balances or reserves that are typically based upon an actuary’s recommendations to address the uncertainty or unpredictability for the amount of outstanding unpaid, but incurred, employee insurance claims as well as other cash flow needs.

RECENT CHANGES IN COUNTY FUND BALANCES

County fund balances will generally fluctuate primarily due to three factors. First, new debt financing can increase fund balance significantly, particularly for Capital Improvement Funds. Second, prior year fund balance is often higher for several funds due to the carryover of funds for capital projects that usually require multiple years to complete. With the progression or completion of these capital projects, the fund balances generally decrease. Third, the County continues to be impacted by the economy and revenue fluctuations which, in turn, impact County fund balances. This has been particularly true for County Impact Fee funds.

Understanding County Fund Balances (continued)

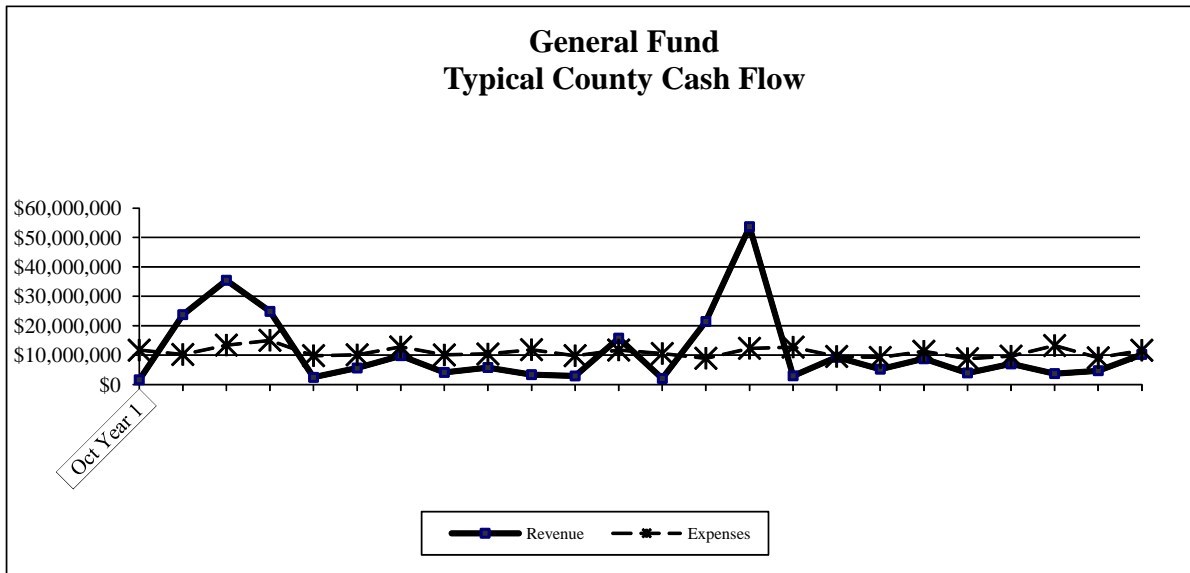
COUNTY FUND BALANCES FOR FY 2021

For FY 2021, total County fund balances remain stable and increasing. This is primarily due to three factors. First, it is the County's financial policy to commit all available resources, except for necessary and reasonable reserves, to meet County expenditure needs in the budget process. The second factor, is St. Johns County is experiencing continued significant taxable value growth (average six year annual growth is 9/3%). The third factor is primarily due to the nature of budgeting for capital projects. Capital projects often take more than one fiscal year to complete. However, in order for the County to contract for a project, the entire project budget usually has to be in place at the outset. As a result, the budget fully commits funds to capital project expenditures even though these projects will likely be carried over to the next fiscal year for completion. As such, the projected fund balance for FY 2021 is higher for several funds primarily due to the carryover of funds for capital projects. The total carryover of funds for primarily capital projects from FY 2020 to FY 2021 is \$127,050,591, plus an additional \$27,313,399 associated with the CARES funding (COVID-19 grant programming). Therefore, the projected total fund balance for FY 2021 is higher by this carryover amount due to these unspent capital project funds. Even with this general budgeted spend down of fund balances, if completion of all budgeted capital projects would occur in FY 2021 (which is highly unlikely), the County should have adequate ending fund balances for financial needs as presented in the summaries of St. Johns County fund balances that immediately follow this page. Further detail analysis of specific County fund balance changes also follows.

GASB 54 now requires five separate categories of fund balance based upon spending constraints: non-spendable, restricted, committed, assigned and unassigned. The total of the last three categories is termed unrestricted fund balance. Unassigned fund balance is the only fund balance without a constraint on spending.

UNDERSTANDING COUNTY CASH FLOW

Cash flow is the inflow (receipts) and outflow (disbursements) of money. Effective cash flow management requires the ability to forecast the inflows and outflows of cash. Adequate cash balances must be available to meet cash disbursements. As mentioned, adequate cash balances also eliminate or minimize the need for short-term borrowing to cover disbursements. Alternatively cash flow receipts in excess of disbursements can be used to maximize interest earnings and help defray expenditures.

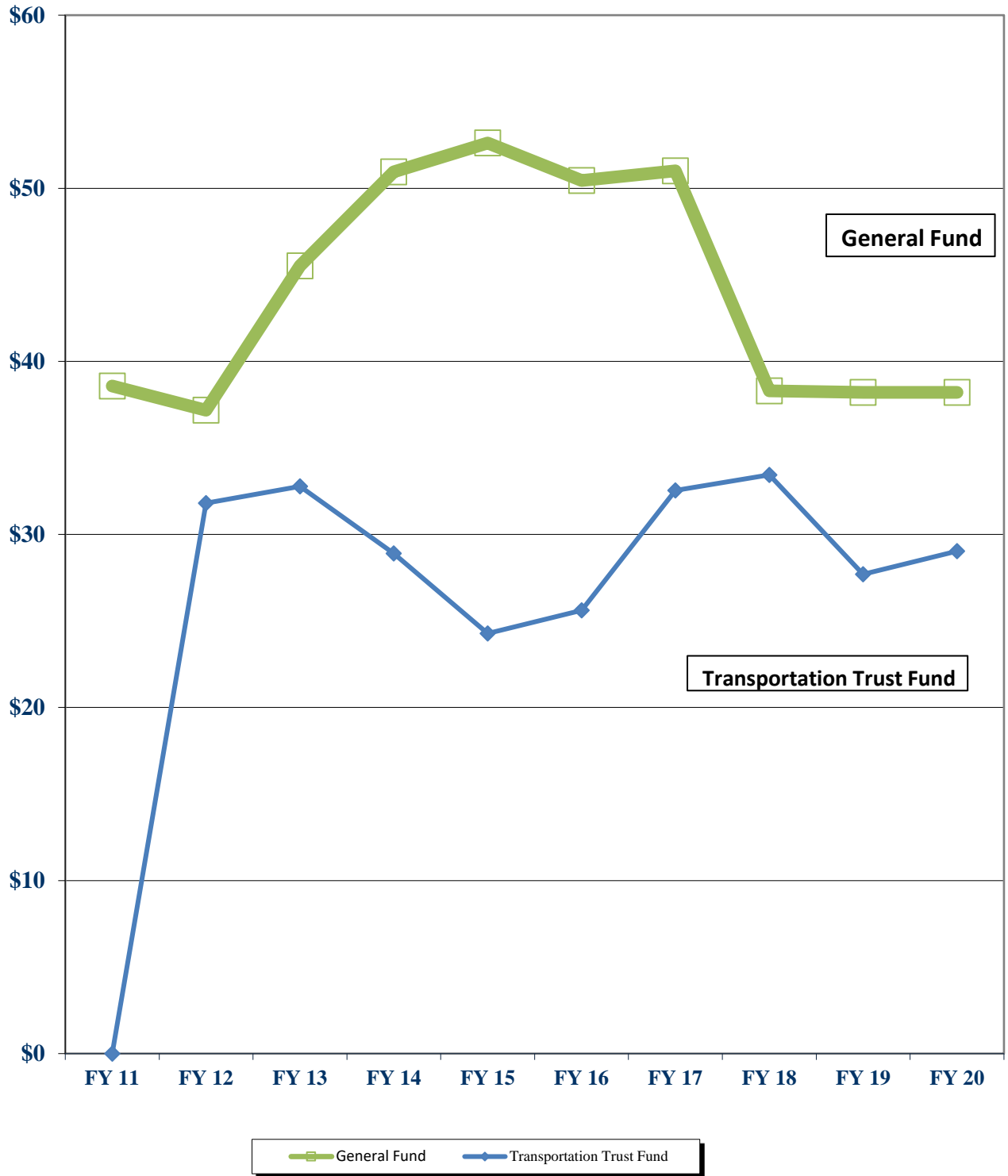


The above chart compares two representative years of cash flow for the General Fund, and highlights the effect of property tax collections for the County. While disbursements are somewhat constant each month, receipts traditionally peak sharply in December, reflecting property tax collections. As such, the County experiences only one month (October) at the beginning of its fiscal year where receipts are significantly short of disbursements. **Detailed summaries of all County fund balances follow this page.**

Beginning County Fund Balances

Most Recent 10 Year History

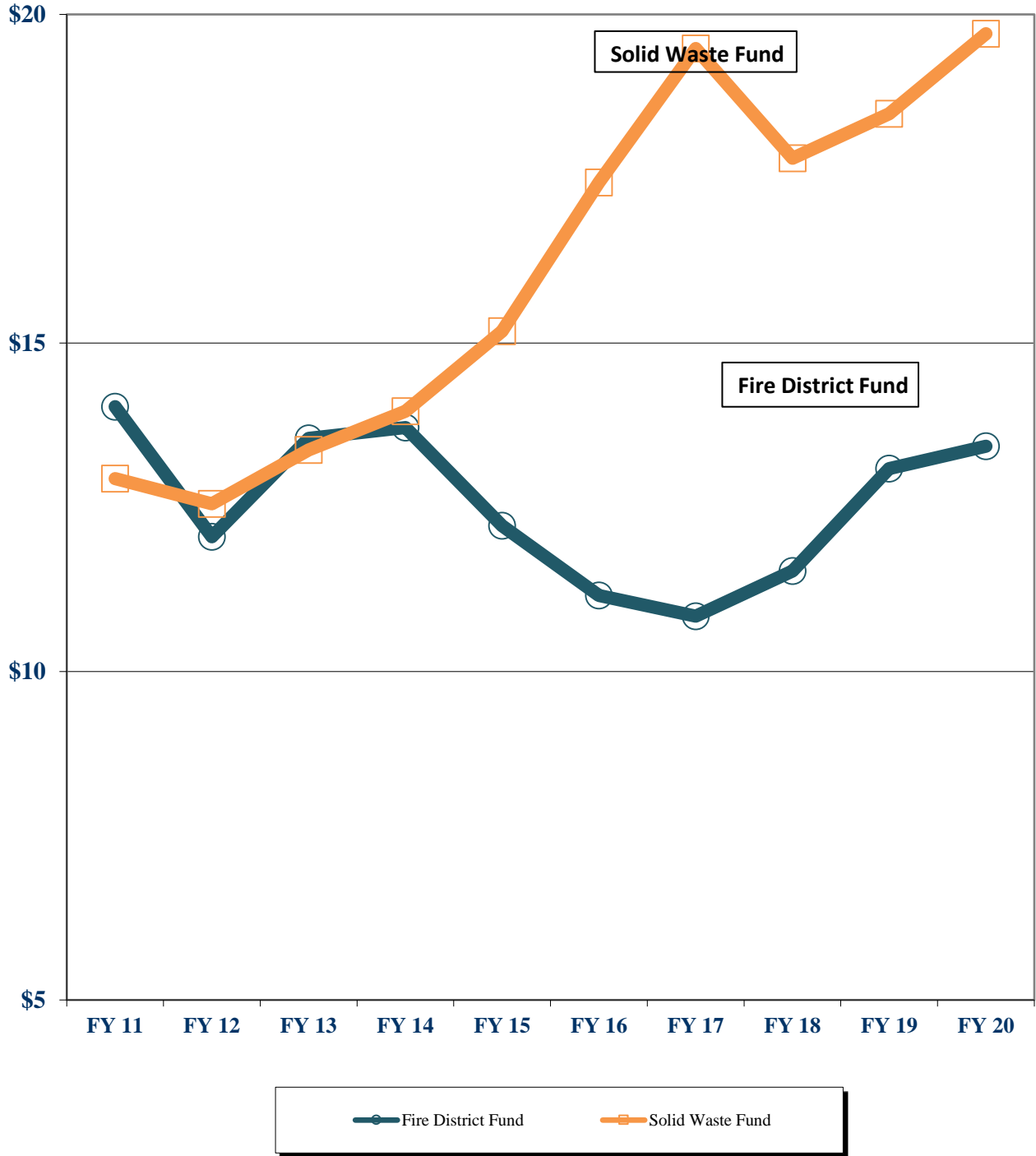
(In \$ Millions)



Beginning County Fund Balances

Most Recent 10 Year History

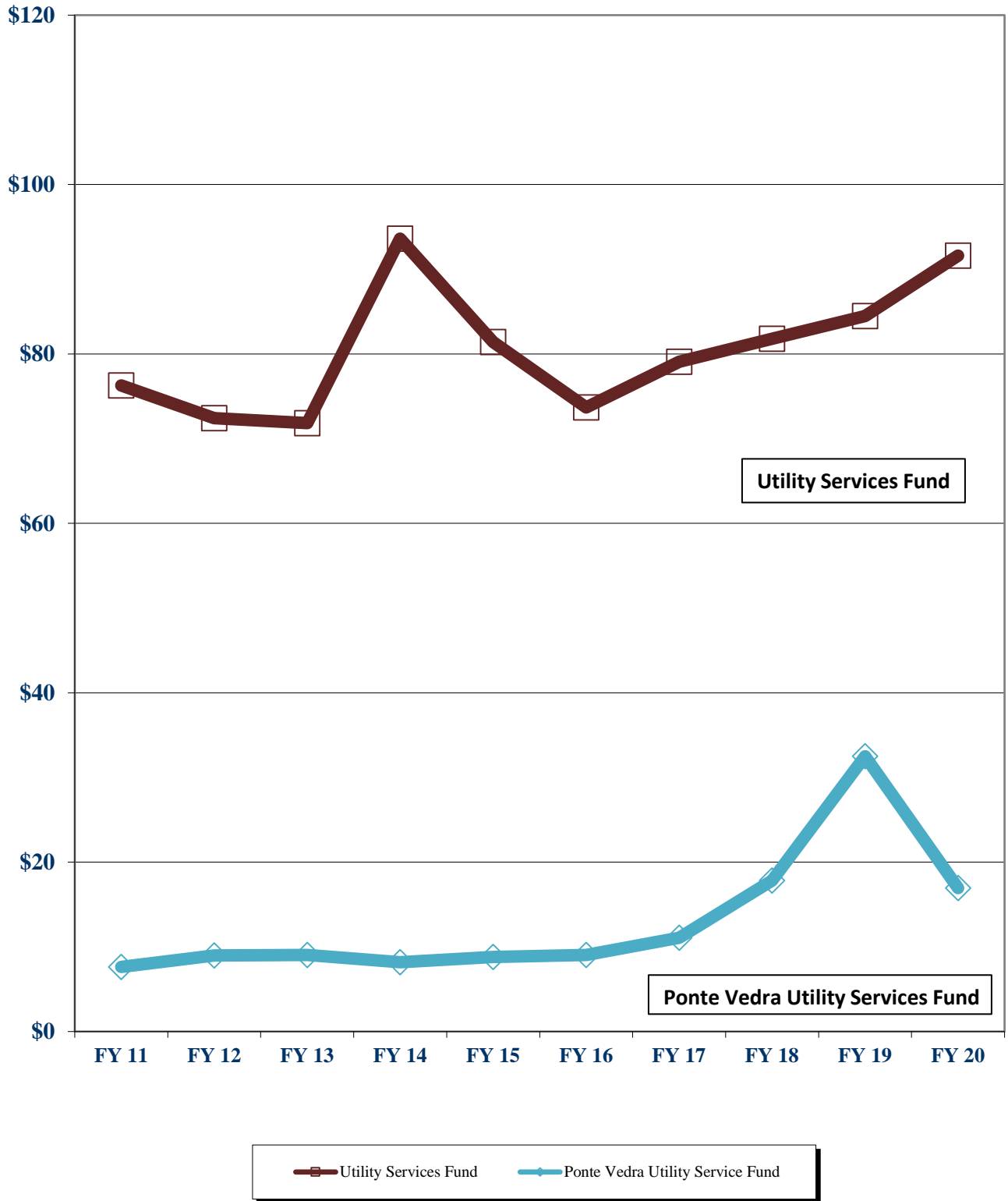
(In \$ Millions)



Beginning County Fund Balances

Most Recent 10 Year History

(In \$ Millions)



SUMMARY OF BEGINNING COUNTY FUND BALANCES

FUND	Actual FY '17	Actual FY '18	Actual FY '19	Projected FY '20	Adopted FY '21	% Change
General Fund	\$51,002,094	\$38,213,262	\$64,894,536	\$80,086,124	\$63,882,744	-20.2%
Special Revenue Funds						
- Transportation Trust	33,439,759	27,701,888	29,031,225	33,842,911	35,482,201	4.8%
- Fire District	10,841,609	11,527,055	13,088,740	13,428,845	10,776,241	-19.8%
- Health Department	10,161	15,340	1,747	36,214	0	-100.0%
- Building Services	13,302,340	15,427,169	18,939,141	21,997,544	23,275,071	5.8%
- State Housing Initiative Partnership	1,482,282	2,821,662	2,395,856	1,843,042	1,360,727	-26.2%
- Alcohol & Drug Abuse Trust	12,516	8,333	6,280	11,731	22,189	89.1%
- Community Based Care	71,575	263,149	341,499	589,720	581,697	-1.4%
- Beach Services	14,096	276,222	669,558	999,165	344,496	-65.5%
- County Pier	111,828	128,120	180,355	263,264	207,059	-21.3%
- Tourist Development	4,476,151	3,080,894	4,347,171	5,003,062	2,332,851	-53.4%
- Cultural Events	544,310	886,052	1,075,411	341,544	49,063	-85.6%
- Tree Bank	3,123,768	3,673,423	1,289,169	1,759,299	1,897,943	7.9%
- Impact Fee Funds	19,532,690	20,650,265	29,566,983	39,156,055	52,769,198	34.8%
- E-911 Communications	806,516	628,414	509,199	751,381	900,966	19.9%
- Law Enforcement Trust	72,629	80,788	87,737	89,739	81,443	-9.2%
- Crime Prevention Trust	0	0	0	0	0	0.0%
- Court Innovation*	30,079	27,256	43,421	64,440	36,371	-43.6%
- Legal Aid*	5,684	0	0	-	0	0.0%
- Law Library*	30,095	30,095	30,792	30,792	0	-100.0%
- Juvenile Alternative Programs*	0	0	0	0	0	0.0%
- Court Technology	4,814,391	5,103,860	5,480,124	6,015,150	6,399,520	6.4%
- Communication Surcharge	194,120	262,522	415,443	452,741	202,256	-55.3%
- Florida Boating Improvement	353,020	317,447	402,111	294,635	262,756	-10.8%
- Northwest Tower	283,573	310,485	328,669	373,678	295,528	-20.9%
- Court Facilities Trust	48,621	74,326	56,796	138,669	68,234	-50.8%
- Driver's Education Safety	29,542	7,936	12,796	15,477	7,404	-52.2%
- West Augustine CRA	2,012	2,175	4,951	19,944	3,088	-84.5%
- Flagler Estates CRA	1,496	3,495	3,709	3,168	3,076	-2.9%
- Vilano CRA	6,074	19,615	12,796	44,248	30,933	-30.1%
- Sidewalk Mitigation	45,110	33,079	14,872	48,295	53,795	11.4%
- Transit System	44,008	125,716	335,436	189,017	555,625	194.0%
- Golf Course	1,215,317	944,977	753,505	744,559	710,388	-4.6%
- Vilano Street Lighting District	9,921	14,081	16,853	20,107	23,673	17.7%
- Elkton Drainage District	2,544	4,005	3,800	17,663	17,460	-1.1%
- St. Aug. South St. Lighting District	11,373	22,927	29,263	37,348	46,883	25.5%
- Treasure Beach MSBU**	0	0	2	0	0	100.0%

SUMMARY OF BEGINNING COUNTY FUND BALANCES

FUND	Actual FY '17	Actual FY '18	Actual FY '19	Projected FY '20	Adopted FY '21	% Change
Special Revenue Funds (cont.)						
- CH Arnold Rd Grade M.S.B.U.**	\$0	\$0	\$0	\$0	\$0	0.0%
- Deerwood Lane M.S.B.U.**	0	0	0	0	0	0.0%
- R.Anchor Rd M.S.B.U.**	0	0	0	0	0	0.0%
- Durbin CTITF	0	72	97,958	124,004	231,579	86.8%
- Summerhaven M.S.T.U.	125,441	194,362	173,518	214,158	284,022	32.6%
- Coastal Hwy Dune MSTU	0	0	0	80,248	65,569	-18.3%
- SPV Blvd Dune & Beach MSTU	0	0	0	449,849	439,963	-2.2%
TOTAL	\$95,094,651	\$94,667,205	\$109,746,886	\$129,491,706	\$139,819,268	8.0%
Enterprise Funds						
- Solid Waste Management	\$19,481,089	\$17,811,630	\$18,485,782	\$19,706,690	\$20,287,546	2.9%
- Utility Services	79,089,173	81,791,586	84,481,105	91,604,578	101,389,381	10.7%
- Ponte Vedra Utility Services	11,075,846	17,828,121	32,497,305	16,947,300	19,638,391	15.9%
- Convention Center	1,867,528	1,883,096	1,948,691	1,804,904	1,692,100	-6.2%
TOTAL	\$111,513,636	\$119,314,433	\$137,412,883	\$130,063,472	\$143,007,418	10.0%
Internal Service Funds						
- Workers Compensation Insurance	\$499,398	\$28,650	\$206,317	\$732,014	\$1,625,702	122.1%
- Health Insurance	1,676,351	7,130,122	8,882,168	13,103,310	11,492,897	-12.3%
TOTAL	\$2,175,749	\$7,158,772	\$9,088,485	\$13,835,324	\$13,118,599	-5.2%
Debt Service Funds						
- 03 Transportation Improvement	\$0	\$0	\$0	\$0	\$0	0.0%
- 06 Transportation Improvement	0	0	0	0	0	0.0%
- 12 Transportation Refunding	7,466	16,000	27,995	36,597	26,624	-27.3%
- 15 Transportation Refunding	18,586	8,693	21,652	28,556	21,753	-23.8%
- 06 Sales Tax Bonds	0	0	0	0	0	0.0%
- Ponte Vedra Sewer MSD Contract	1,272,341	1,277,549	1,280,539	1,283,073	1,281,821	-0.1%
- GE Capital Performance Contract	0	0	0	0	0	0.0%
- Commercial Paper	4,093	9,033	4,852	6,242	8,479	35.8%
- Flagler Estates Loan	0	0	0	0	0	0.0%
- CRA Refunding Note	1,516	3,356	5,422	14,681	4,808	-67.3%
- 19 CBA Refunding	0	0	0	19,241	24,916	29.5%
- 14 Revenue Sharing Refunding	14,637	2,425	11,454	19,078	15,551	-18.5%
- 09 Sales Tax Bonds	1,938,169	1,945,661	1,930,086	0	0	0.0%
- 09A Sales Tax Refunding Bonds	7,601	16,272	27,586	0	0	0.0%
- Trane Capital Lease	87,121	1,829	1,160	1,723	1,476	-14.3%
- HHS Facility Note	3,456	2,886	4,698	6,980	4,753	-31.9%
- 12 Sales Tax Refunding Bonds	5,921	12,566	20,180	30,602	18,909	-38.2%
- 15 Sales Tax Refunding Bonds	13,905	22,705	43,769	62,576	49,624	-20.7%
- Series 2012 Chase Note	73,589	10,696	16,566	24,758	18,261	-26.2%
TOTAL	\$3,448,401	\$3,329,671	\$3,395,959	\$1,534,107	\$1,476,975	-3.7%

SUMMARY OF BEGINNING COUNTY FUND BALANCES

FUND	Actual FY '17	Actual FY '18	Actual FY '19	Projected FY '20	Adopted FY '21	% Change
Capital Improvement Funds						
- Beach Re-Nourishment Projects	\$103,251	\$519,100	\$2,292,720	\$3,412,372	\$1,978,801	-42.0%
- 06 Bond Transportation Projects	0	0				0.0%
- SR 207 Developer Projects	155,009	156,718	159,441	163,086	468,598	187.3%
- 09 Sales Tax Bond Projects	0	0				0.0%
- 15 Sales Tax Bond Projects	14,933,465	8,280,852	4,032,500	48,551	0	-100.0%
- Public Facilities Projects	0	4,683,191	3,241,862	3,056,810	2,651,726	-13.3%
- Sheriff Training Facility	0	0	0	15,244,082	11,140,549	-26.9%
- 19 Capital Projects	0	0	0	0	16,502,362	100.0%
- PV Beach Dune Beach Restoration	0	0	0	-	500,000	100.0%
TOTAL	\$15,191,725	\$13,639,861	\$9,726,523	\$21,924,901	\$33,242,036	51.6%
Trust & Agency Funds						
- FSA-Medical	157,209	206,167	193,503	195,243	223,730	14.6%
- FSA-Dependent	29,899	37,988	41,677	47,556	68,774	44.6%
- HRA-Medical	28,727	0	0	0	0	0.0%
TOTAL	\$215,835	\$244,155	\$235,180	\$242,799	\$292,504	20.5%
GRAND TOTAL	\$278,642,091	\$276,567,359	\$334,500,452	\$377,178,433	\$394,839,544	4.7%

Note - Reconciliation of the Budget to the CAFR:

Special Revenue Funds in the CAFR that are not budgeted because the funds are restricted to Constitutional Officer use: Court Modernization, Records Modernization, Teen Court, Title IV D Fund, HIDTA Fund, Canteen Fund, Equitable Sharing Proceeds Fund, NET Fund, and Alarm Fund.

*Classified as Restricted in the General Fund in the CAFR; budgeted as Special Revenue Funds in the Budget.

**Classified as Nonspendable in the General Fund in the CAFR; budgeted as Special Revenue Fund in the Budget except Deerwood Lane M.S.B.U. which is classified as Nonspendable in the Transportation Trust Fund.

SELECT CHANGES IN FUND BALANCE

GENERAL FUND

TRANSPORTATION TRUST FUND

Category	Actual FY '19	Projected FY '20	Adopted FY '21	Actual FY '19	Projected FY '20	Adopted FY '21
Total Revenue	\$178,531,038	\$180,039,481	\$295,023,257	\$45,333,321	\$42,801,792	\$59,673,647
Transfers from Funds	8,511,530	\$5,030,398	6,898,334	0	0	9,362
Debt Proceeds	0	0	0	0	0	0
Other Financing Sources	0	0	281,315	0	0	0
Total All Revenue Sources	\$187,042,568	\$185,069,879	\$302,202,906	\$45,333,321	\$42,801,792	\$59,683,009
Total Expenditures	\$163,832,424	\$176,363,449	\$304,140,467	\$40,339,405	\$40,308,272	\$83,538,325
Transfers to Funds	8,018,556	24,909,810	5,956,912	0	854,230	856,017
Other Financing Uses	0	0	0	180,048	0	0
Total All Expenditure Uses	\$171,850,980	\$201,273,259	\$310,097,379	\$40,519,453	\$41,162,502	\$84,394,342
Net Increase (Decrease) in Total Fund Balance	\$15,191,588	(\$16,203,380)	(\$7,894,473)	\$4,813,868	\$1,639,290	(\$24,711,333)
Beginning Fund Balance	\$64,894,536	\$80,086,124	\$63,882,744	\$29,029,044	\$33,842,911	\$35,482,201
Ending Fund Balance*	\$80,086,124	\$63,882,744	\$55,988,271	\$33,842,911	\$35,482,201	\$10,770,868

*** Classification of Fund Balance:**

Nonspendable	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$6,119,120	\$7,375,891	\$3,451,061	\$0	\$11,393,010	\$4,148,852
Committed	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$33,842,911	\$24,089,191	\$6,622,016
Unassigned	\$73,967,004	\$56,506,853	\$52,537,210	\$0	\$0	\$0
Ending Fund Balance	\$80,086,124	\$63,882,744	\$55,988,271	\$33,842,911	\$35,482,201	\$10,770,868

SELECT CHANGES IN FUND BALANCE

TOURIST DEVELOPMENT TAX FUND

FIRE DISTRICT FUND

Category	Actual FY '19	Projected FY '20	Adopted FY '21	Actual FY '19	Projected FY '20	Adopted FY '21
Total Revenue	\$12,169,144	\$7,805,092	\$11,530,914	\$36,618,877	\$39,681,870	\$41,142,247
Transfers from Funds	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0
Other Financing Sources	0	2,000,000	0	0	0	0
Total All Revenue Sources	\$12,169,144	\$9,805,092	\$11,530,914	\$36,618,877	\$39,681,870	\$41,142,247
Total Expenditures	\$9,743,785	\$9,711,310	\$7,843,836	\$35,541,399	\$41,545,387	\$41,866,114
Transfers to Funds	1,769,467	2,763,993	2,185,720	737,373	789,087	0
Other Financing Uses	0	0	0	0	0	0
Total All Expenditure Uses	\$11,513,252	\$12,475,303	\$10,029,556	\$36,278,772	\$42,334,474	\$41,866,114
Net Increase (Decrease) in Total Fund Balance	\$655,892	(\$2,670,211)	\$1,501,358	\$340,105	(\$2,652,604)	(\$723,867)
Beginning Fund Balance	\$4,347,171	\$5,003,062	\$2,332,851	\$13,088,740	\$13,428,845	\$10,776,241
Ending Fund Balance*	\$5,003,062	\$2,332,851	\$3,834,209	\$13,428,845	\$10,776,241	\$10,052,374

*** Classification of Fund Balance:**

Nonspendable	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$4,828,690	\$2,332,851	\$3,834,209	\$8,034,970	\$8,568,068	\$8,723,220
Committed	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$174,372	\$0	\$0	\$5,393,875	\$2,208,173	\$1,329,154
Unassigned	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$5,003,062	\$2,332,851	\$3,834,209	\$13,428,845	\$10,776,241	\$10,052,374

SELECT CHANGES IN FUND BALANCE

UTILITY SERVICES FUND

PONTE VEDRA UTILITY FUND

Category	Actual FY '19	Projected FY '20	Adopted FY '21	Actual FY '19	Projected FY '20	Adopted FY '21
Total Revenue	\$72,180,377	\$48,654,611	\$49,364,681	\$16,619,206	\$14,863,853	\$15,425,023
Transfers from Funds	0	0	0	0	0	0
Debt Proceeds	0	5,671,244	30,169,314	0	6,425,618	1,188,523
Other Financing Sources	0	0	281,316	0	0	0
Total All Revenue Sources	\$72,180,377	\$54,325,855	\$79,815,311	\$16,619,206	\$21,289,471	\$16,613,546
	0					
Total Expenditures	\$62,367,385	\$44,541,052	\$120,824,982	\$32,169,211	\$18,598,380	\$25,823,148
Transfers to Funds	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
Total All Expenditure Uses	\$62,367,385	\$44,541,052	\$120,824,982	\$32,169,211	\$18,598,380	\$25,823,148
Net Increase (Decrease) in						
Total Fund Balance	\$9,812,992	\$9,784,803	(\$41,009,671)	(\$15,550,005)	\$2,691,091	(\$9,209,602)
Beginning Fund Balance	\$81,791,586	\$91,604,578	\$101,389,381	\$32,497,305	\$16,947,300	\$19,638,391
Ending Fund Balance*	\$91,604,578	\$101,389,381	\$60,379,710	\$16,947,300	\$19,638,391	\$10,428,789

*** Classification of Fund Balance:**

Nonspendable	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$91,604,578	\$101,389,381	\$60,379,710	\$16,947,300	\$19,638,391	\$10,428,789
Committed	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0	\$0	\$0
Unassigned/Unrestricted	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$91,604,578	\$101,389,381	\$60,379,710	\$16,947,300	\$19,638,391	\$10,428,789

SELECT CHANGES IN FUND BALANCE

BUILDING SERVICES FUND

SOLID WASTE FUND

Category	Actual FY '19	Projected FY '20	Adopted FY '21	Actual FY '19	Projected FY '20	Adopted FY '21
Total Revenue	\$10,952,828	\$8,797,982	\$5,921,117	\$26,182,564	\$27,497,976	\$28,976,150
Transfers from Funds	0	0	0	0	0	0
Debt Proceeds	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Total All Revenue Sources	\$10,952,828	\$8,797,982	\$5,921,117	\$26,182,564	\$27,497,976	\$28,976,150
Total Expenditures	\$7,894,424	\$7,520,455	11,123,855	\$24,961,656	\$26,917,120	29,555,785
Transfers to Funds	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
Total All Expenditure Uses	\$7,894,424	\$7,520,455	\$11,123,855	\$24,961,656	\$26,917,120	\$29,555,785
Net Increase (Decrease) in Total Fund Balance	\$3,058,404	\$1,277,527	(\$5,202,738)	\$1,220,908	\$580,856	(\$579,635)
Beginning Fund Balance	\$18,939,141	\$21,997,544	\$23,275,071	\$18,485,782	\$19,706,690	\$20,287,546
Ending Fund Balance*	\$21,997,544	\$23,275,071	\$18,072,333	\$19,706,690	\$20,287,546	\$19,707,911

*** Classification of Fund Balance:**

Nonspendable	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$21,997,544	\$23,275,071	\$18,072,333	\$8,886,832	\$9,119,054	\$9,305,629
Committed	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0	\$0	\$0
Unassigned/Unrestricted	\$0	\$0	\$0	\$8,924,798	\$8,966,746	\$6,683,507
Ending Fund Balance	\$21,997,544	\$23,275,071	\$18,072,333	\$17,811,630	\$18,085,800	\$15,989,136

SELECT CHANGES IN FUND BALANCE

CONVENTION CENTER FUND

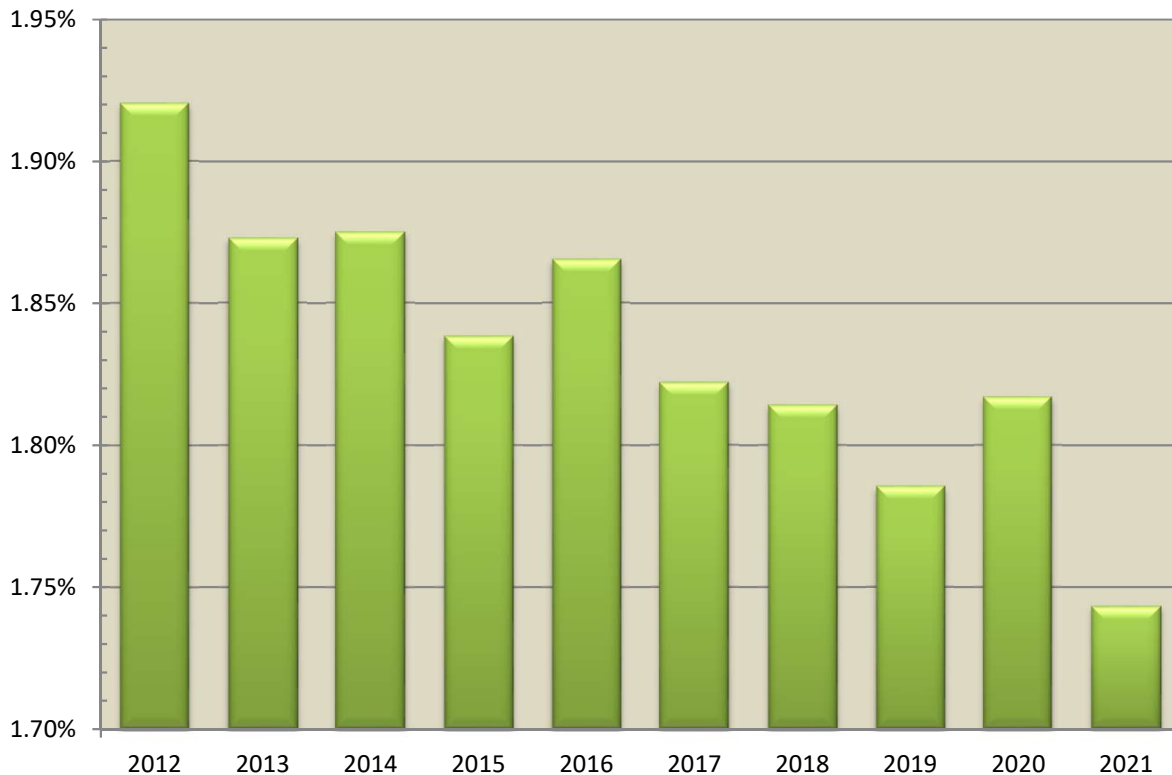
HEALTH INSURANCE FUND

Category	Actual FY '19	Projected FY '20	Adopted FY '21	Actual FY '19	Projected FY '20	Adopted FY '21
Total Revenue	\$1,277,101	\$1,054,890	\$0	\$26,890,902	\$23,741,315	\$23,703,127
Transfers from Funds	244,370	264,373	0	3,712,883	3,712,883	3,172,883
Debt Proceeds	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Total All Revenue Sources	\$1,521,471	\$1,319,263	\$0	\$30,603,785	\$27,454,198	\$26,876,010
Total Expenditures	\$1,665,258	\$1,432,067	\$1,662,030	\$26,373,901	\$29,020,302	\$31,189,250
Transfers to Funds	0	0	0	8,742	44,309	0
Other Financing Uses	0	0	0	0	0	0
Total All Expenditure Uses	\$1,665,258	\$1,432,067	\$1,662,030	\$26,382,643	\$29,064,611	\$31,189,250
Net Increase (Decrease) in Total Fund Balance	(\$143,787)	(\$112,804)	(\$1,662,030)	\$4,221,142	(\$1,610,413)	(\$4,313,240)
Beginning Fund Balance	\$1,948,691	\$1,804,904	\$1,692,100	\$8,882,168	\$13,103,310	\$11,492,897
Ending Fund Balance*	\$1,804,904	\$1,692,100	\$30,070	\$13,103,310	\$11,492,897	\$7,179,657

*** Classification of Fund Balance:**

Nonspendable	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$1,804,904	\$1,692,100	\$30,070	\$13,103,310	\$11,492,897	\$7,179,657
Committed	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0	\$0	\$0
Unassigned/Unrestricted	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$1,804,904	\$1,692,100	\$30,070	\$13,103,310	\$11,492,897	\$7,179,657

St. Johns County Price of Government Trend



Fiscal Year	Total Cost	County Population	Cost Per Capita	Income Per Capita*	Price of Government
2012	\$218,296,881	195,089	\$1,119	\$58,265	1.92%
2013	\$218,767,117	201,325	\$1,087	\$58,019	1.87%
2014	\$229,877,400	207,443	\$1,108	\$59,102	1.87%
2015	\$237,303,477	213,566	\$1,111	\$60,441	1.84%
2016	\$253,966,563	220,257	\$1,153	\$61,810	1.87%
2017	\$261,168,573	226,758	\$1,152	\$63,211	1.82%
2018	\$279,971,907	238,742	\$1,173	\$64,643	1.81%
2019	\$300,285,954	254,412	\$1,180	\$66,107	1.79%
2020	\$325,554,959	265,032	\$1,228	\$67,605	1.82%
2021	\$331,854,231	276,096	\$1,202	\$68,957	1.74%

Source: U.S. Department of Commerce Bureau of Economic Analysis and County records.

Comment: One measure of Government is called "The Price of Government." This measure relates the cost of County Government (essentially Taxes and Charges for Services) per capita divided by the income per capita of the County. This measure basically shows the relative "Price (or Cost) of Government" as a percentage of income per capita of its citizens.

Long-Range Financial Planning

St. Johns County Long-Range Financial Planning

According to the County Financial Policy (section 200.3.2) at the middle of the fiscal year and with the annual budgeting process, the Office of Management & Budget prepares a multi-year forecast of County financial operations based on projected revenue and service levels. While all County funds are reviewed, only funds that appear to have a significant structural deficit problem, where projected recurring expenditures exceed projected recurring revenue, are formally summarized in a 5-year pro-forma operating statement and reported to County Administration. Accordingly, the County's General Fund, Fire District Fund, and Transportation Trust Fund have been the three County funds currently summarized and have been presented through County Administration to the County Commission. The 5-year pro-forma operating statements reflecting these increased millage rates follow for the General Fund, the Fire District Fund, and the Transportation Trust Fund:

**St. Johns County
5-Year Forecast Model
FY 2020 - 2025**

General Fund (in \$ Millions)	Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Revenue:						
Property Tax	\$135.0	\$140.6	\$153.3	\$164.0	\$172.2	\$180.9
State Remitted Revenues	19.4	17.3	19.8	20.2	20.6	21.0
Other Revenue	19.2	17.8	17.9	18	18.3	18.4
Transfer from Funds	2.3	2.5	2.5	2.5	2.5	2.5
Grants	6.4	122.7	0	0	0	0
Constitutional Turnbacks	\$2.2	\$2.5	\$2.5	\$2.5	\$2.5	\$2.5
Total Revenue	\$185.0	\$305.6	\$198.2	\$209.4	\$218.3	\$227.5
Expenditures:						
Salaries	\$31.0	\$32.5	\$33.8	\$35.1	\$36.5	\$38.0
Benefits	12.2	13.2	13.8	14.3	14.9	15.5
Operating	31.4	35.4	36.1	36.8	37.6	38.3
Constitutional Transfers	90.1	96.7	98.6	100.6	102.6	104.6
Transfers	22.9	6.0	6.1	6.2	6.3	6.4
Grants	6.3	118.8	0.0	0.0	0.0	0.0
Deferred Maintenance	2.5	2.9	2.9	3.0	3.1	3.1
Capital	2.8	4.7	4.0	11.0	13.0	15.0
Total Expenditures	\$199.2	\$310.2	\$195.3	\$207.0	\$214.0	\$220.9
Net Increase (Decrease) in Fund Balance	(14.2)	(\$4.6)	\$2.9	\$2.4	\$4.3	\$6.6
Beginning Fund Balance	\$80.1	\$65.9	\$61.3	\$64.2	\$66.6	\$70.9
Ending Fund Balance	\$65.9	\$61.3	\$64.2	\$66.6	\$70.9	\$77.5

General Fund 5-Year Forecast Model Assumptions:

Property Taxes: Taxable Property Value increased 9.99% for FY 2020 and 11.1% for FY 2021. Assumption for property tax growth for FY 2022 – FY 2025 are 9%, 7%, 5%, and 5% respectively. Property taxes stated at historical collection percentage of 96.3% and all other revenues at 100%. Sales tax and other revenue growth assumed to be 2% consistent with projected County population growth.

Salaries and Constitutional Officers to annually increase 3% plus 1% for staffing and other increases while annual inflation assumed to be 2% to 3%. Benefits to increase with salary increases except for health insurance and OPEB to increase per actuary annual growth estimates. Grant revenue and expense to drop off only to recurring grant levels in FY 2021.

Conclusion: The General Fund has strong opportunity to provide additional capital and operating in response to strong residential and commercial growth.

Long-Range Financial Planning (continued)

**St. Johns County
5-Year Forecast Model
FY 2020 - 2025**

Fire District Fund (in \$ Millions)

Revenue:	Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Property Taxes	\$37.9	\$41.0	\$43.0	\$46.0	\$48.3	\$50.7
Grant Revenue	0.9	1.5	0.1	0.1	0.1	0.1
Other Revenue	0.9	0.7	0.7	0.7	0.7	0.7
Total Revenue	\$39.7	\$43.2	\$43.8	\$46.8	\$49.1	\$51.5
Expenditures:						
Salaries	\$16.2	\$17.2	\$18.2	\$19.3	\$20.4	\$21.7
Overtime	2.3	2.2	2.3	2.5	2.6	2.8
Benefits	9.4	9.5	10.1	10.7	11.3	12.0
Operating Expenses	7.8	8.2	8.4	8.7	9.0	9.2
Grant Expenses	0.4	0.6	0.0	0.0	0.0	0.0
Transfer to Funds	0.0	0.0	0.0	0.0	0.0	0.0
Capital Outlay	6.2	4.2	4.3	4.4	4.6	4.7
Total Expenditures	\$42.3	\$41.9	\$43.3	\$45.6	\$47.9	\$50.4
Net Increase (Decrease) in Fund Balance	(\$2.6)	\$1.3	\$0.5	\$1.2	\$1.2	\$1.1
Beginning Fund Balance	\$13.4	\$10.8	\$12.1	\$12.6	\$13.8	\$15.0
Ending Fund Balance	\$10.8	\$12.1	\$12.6	\$13.8	\$15.0	\$16.1

Fire District Fund 5-Year Forecast Model Assumptions:

Taxable Property Value increased 9.99% for FY 2020 and 11.1% for FY 2021. Assumption for property tax growth for FY 2022 – FY 2025 are 9%, 7%, 5%, and 5% respectively. Property taxes stated at historical collection percentage of 96.3% and all other revenues at 100%. Sales tax and other revenue growth assumed to be 2% to 3% consistent with projected County population growth. Overtime to increase 3% to 4% per year with salary increase. Grant revenue to drop off significantly after FY 2021 with federal SAFER grant ending to nominal projected recurring grant levels only. Other Expenses to increase 2% to 3% annually with inflation. Capital Outlay to remain flat for minimum replacement of fire trucks and other necessary equipment each year. \$6 million debt financed new combined fire station 5 and 11 has increased Transfer to Funds for debt service as well as increases due to the impact of 2% to 3% operating increases each year.

Conclusion: Fire District Fund appears healthy with an ability to either invest in non-recurring capital replacement or to implement additional staffing. . In addition, some Fire Services CIP projects are assumed funded out of the Fire Rescue Impact Fee Fund which may not generate enough fees for all such projects.

Long-Range Financial Planning (continued)

St. Johns County
5-Year Forecast Model
FY 2020 - 2025

Transportation Trust Fund (in \$ Millions)

Revenue:	Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Property Tax	\$24.7	\$25.7	\$28.1	\$30.0	\$31.5	\$33.1
Gas Tax	8.2	8.0	9.7	9.9	10.1	10.3
Fleet Management	3.2	3.9	3.9	3.9	3.9	3.9
Other Revenue	5.6	4.4	4.4	4.4	4.4	4.4
Grants	0.6	17.5	0.1	0.1	0.1	0.1
Development Contributions	0.5	1.1	0.0	0.0	0.0	0.0
Total Revenue	\$42.8	\$60.6	\$46.2	\$48.3	\$50.0	\$51.8
Expenditures:						
Salary	\$7.3	\$7.8	\$8.1	\$8.4	\$8.8	\$9.1
Benefits	3.0	3.2	3.3	3.4	3.6	3.7
Operating	7.2	8.0	8.2	8.4	8.5	8.7
Fleet Management	3.5	4.0	4.1	4.2	4.3	4.4
Grants/Disaster Recovery	1.5	18.7	0.1	0.1	0.1	0.1
Pavement Management	10.1	10.0	12.0	13.0	14.0	14.0
Capital Outlay	8.7	32.7	10.0	10.0	10.0	10.0
Total Expenditures	\$41.2	\$84.4	\$45.8	\$47.5	\$49.3	\$50.0
Net Increase (Decrease) in Fund Balance	\$1.6	(\$23.8)	\$0.4	\$0.8	\$0.7	\$1.8
Beginning Fund Balance	\$33.8	\$35.4	\$11.6	\$12.0	\$12.8	\$13.5
Ending Fund Balance	\$35.4	\$11.6	\$12.0	\$12.8	\$13.5	\$15.3

Transportation Trust Fund 5-Year Forecast Model Assumptions:

Property Taxes: Taxable Property Value increased 9.99% for FY 2020 and 11.1% for FY 2021. Assumption for property tax growth for FY 2022 – FY 2025 are 9%, 7%, 5%, and 5% respectively. Property taxes stated at historical collection percentage of 96.3% and all other revenues at 100%. Sales tax and other revenue growth assumed to be 2% consistent with projected County population growth.

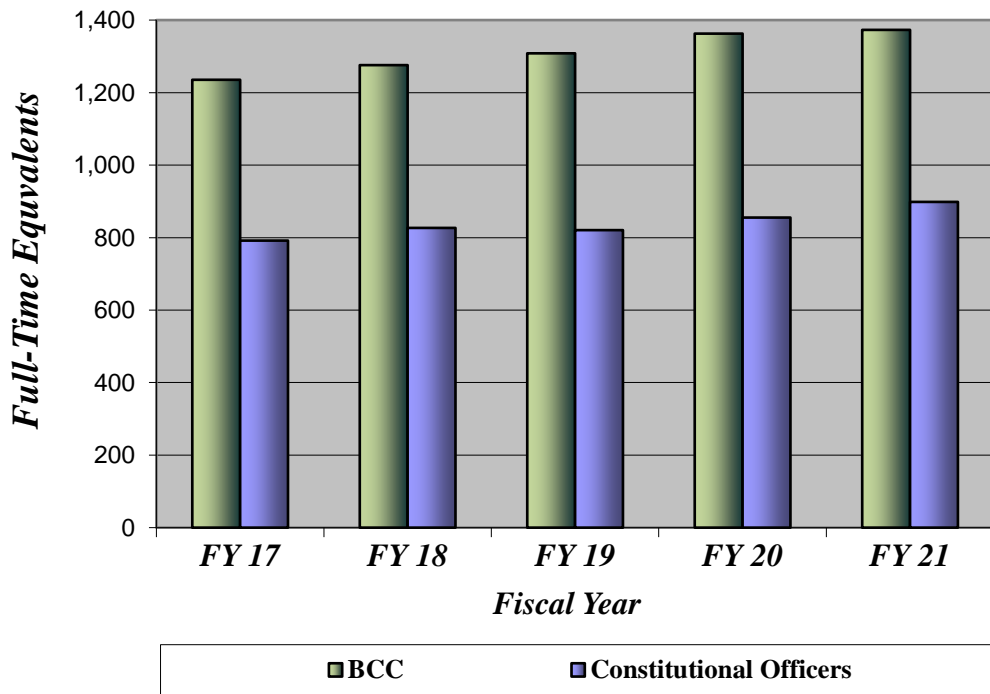
Salaries and Constitutional Officers to annually increase 3% plus 1% for staffing and other increases while annual inflation assumed to be 2% to 3%. Benefits to increase with salary increases except for health insurance and OPEB to increase per actuary annual growth estimates. Grant revenue and expense to drop off only to recurring grant levels in FY 2021. Capital Outlay to be held at \$10.0 million recurring while pavement management grows to \$14.0 million by FY 2023. .

Conclusion: The Transportation Trust Fund can continue to allocate resources to an ongoing pavement management investment while providing opportunity for continued capital investment.

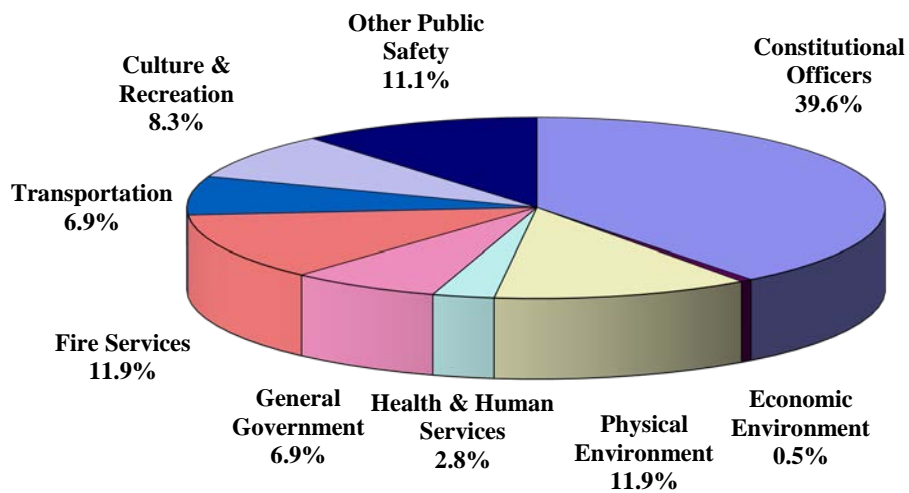
Other St. Johns County Long-Range Financial Planning

The other long-range financial planning process mentioned under Section 200.3.2 in the County Financial Policy is the five-year plan for major capital improvement projects (or “CIP”). This County process is more fully described in the “Capital Budget” and the “Capital Improvement Plan” sections of this budget document. In addition, as mentioned under “Long-term St. Johns County Goals” in the “Executive Summary of Key Budget Issues”, the County had maintained a multi-year financial model provided from the County’s financial advisor (PFM, inc.) that forecasted County operating expenditures along with the County’s 5-year CIP. This model primarily supported the sizing of County borrowing for capital projects and supported the ability of the County to pay for associated debt service to the credit rating agencies. As a consequence, the model “right-sizes” the CIP in terms of what likely can be funded.

FTE Trends FY 2017-2021



FY 2021 FTE's by Service Area



County Personnel Summary in Full Time Equivalents

	FY16	FY17	FY18	FY19	FY 20	FY 21
<u>GENERAL GOVERNMENT:</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Adopted</u>
County Commissioners	8	8	8	8	8	8
County Administration	9.6	9.6	9.6	9.6	8.6	8.9
County Attorney	9	9	8	8	9	9
Personnel Services	5.8	5.8	8.4	8	10.4	11.4
Mmgt. Information Services	28	30	30	30	30	30
Management & Budget	6	6	6	6	7	7
Purchasing	7	7	7	7	8	9
Risk Management	1.35	1.35	1.35	1.35	1.35	1.35
Construction Services	5	6	6	6	4	4
Facilities Maintenance	33	30	31	33	35	36
Building Operations	19.5	20	19	19	20	20
Hastings School Building	2	2	2	2	2	2
Health & Human Svc Maintenance	4	4	4	4	4	4
Health Insurance	2.2	2.2	0	0	0	0
Workers Compensation	3.25	3.25	3.25	3.25	3.25	3.25
Total	143.70	144.20	143.60	145.20	150.60	153.90
<u>CONSTITUTIONAL OFFICERS:</u>						
Clerk of Court	0.5	2.67	2.67	0.6	0.00	0.00
Clerk - Finance	22.87	22.04	21.04	21.99	22.24	21.44
Court Services	3	2	2	3	3	3
Property Appraiser	51	52	51	46	47	47
Law Enforcement*	395	411	436	436	471	506
Detention Facilities*	200	201	205	205	210	216
E-911*	8	8	8	8	8	8
Bailiffs*	18	18	16	16	16	16
Supervisor of Elections	10	11	11	11	11	12
Tax Collector	66	66	76	76	70	72
Total	774.37	793.71	828.71	823.59	858.24	901.44
<u>PUBLIC SAFETY:</u>						
Codes Enforcement	9	9	9	9	9	9
Animal Control	15.4	15.4	15.4	15.35	15.35	15.35
Communications	18.675	18.675	20.675	20.675	20.675	21
Emergency Management	4	5	5	5	5	5
Disaster Recovery	0	2	10	10	11	11
Emergency Medical Services	80.75	81.75	81.75	83.75	89.75	89.75
Medical Examiner	7	7	7	7	12	12
Interoperable Radio Systems	1	1	1	1	1	1
Building Services	55.385	63.885	67.885	77.885	78.885	76.15
Beach Services	4	4	4	4	4	4
Sheriff Complex Maintenance	8	8	8	7	7	8
Fire Services	240	238	242	250	267	271.15
Total	443.21	453.71	471.71	490.66	520.66	523.40
<u>PHYSICAL ENVIRONMENT:</u>						
Growth Management Administration	56.465	56.965	57.965	58.965	60.965	62.75
Soil & Water Conservation District	1	1	1	1	1	1
Ponte Vedra Zoning & Adj. Board	0.25	0.25	0.25	0.25	0.25	0.25
Transit Planning	1	1	1	1	1	1
Solid Waste:						
Facility Operations	6.6	6.35	6.35	6.35	7.20	7.25
Residential Collections	6.1	5.6	5.6	5.6	6.5	6.5
Recycling	3.1	3.1	3.1	3.1	3.5	3.5
Longterm Care	1.3	1.3	1.3	1.3	1.4	1.4

County Personnel Summary in Full Time Equivalents

<u>PHYSICAL ENVIRONMENT:(cont.)</u>	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY 20 Estimated	FY 21 Adopted
Utility Services:						
Utility Administration	50.1	54.1	59.1	58.1	60.6	61.65
Water Treatment	11	11	13	13	13	13
Transmission & Distribution	19	19	20	22	22	22
County Lab	5	5	5	5	5	5
Wastewater Treatment	18	19	23	23	24	25
Lift Stations	18	18	20	21	21	21
Industrial Pretreatment	2	2	2	2	2	2
SCADA	3	4	4	5	5	5
PV Utility Administration	8	8	8	8	8	8
PV Water Treatment	4	4	4	4	4	4
PV Transmission & Distribution	5	5	4	4	4	4
PV Wastewater Treatment	11	11	11	11	11	11
PV Lift Stations	4	4	4	4	4	4
Total	233.92	239.67	253.67	257.67	265.42	269.30
<u>TRANSPORTATION:</u>						
Public Works Administration	0	10.85	10.85	14.85	15.10	15.15
Road & Bridge	77.1	70	70	74	74	75
Fleet Maintenance	14	14	14	12	12	12
Traffic & Transportation	14	13	13	13	13	13
Engineering	17	17	17	17	19	19
Land Management Systems	25	25	25	23	23	23
Total	147.10	149.85	149.85	153.85	156.10	157.15
<u>ECONOMIC ENVIRONMENT:</u>						
Economic Development	2	2	2	2	2	2.25
SHIP	0.75	0.75	1.5	1.5	2	2
Housing & Community Services	2.55	3.45	3.7	3.7	5.3	5.3
Tourist Development	3.1	3.1	3.1	3.1	3.1	2.7
Total	8.40	9.30	10.30	10.30	12.40	12.25
<u>HEALTH & HUMAN SERVICES:</u>						
Social Services	14.44	14.21	13.21	13.21	14.44	14.44
Veteran Services	4	4	3	4	4	4
Veterans Court	0	1	1	1	1	1
Community Based Care	40.26	39.59	40.59	42.59	45.26	45.26
Total	58.70	58.80	57.80	60.80	64.70	64.70
<u>CULTURE & RECREATION:</u>						
Parks & Recreation	80.55	80.425	79.425	78.425	76.425	76.425
Library Services	72	73.65	73.65	73.65	78.625	78.625
Pier Operations	3.1	3.1	3.1	3.1	3.1	3.1
Golf Course	6.6	6.6	6.6	6.6	6.6	6.6
Cultural Events	13	14	24	25	25	24.5
Total	175.25	177.78	186.78	186.78	189.75	189.25
GRAND TOTAL	1,984.65	2,027.01	2,102.41	2,128.84	2,217.87	2,271.39
Board Employee Total	1,213.28	1,235.30	1,275.70	1,308.25	1,362.63	1,372.95
Constitutional Officers Total	771.37	791.71	826.71	820.59	855.24	898.44
GRAND TOTAL	1,984.65	2,027.01	2,102.41	2,128.84	2,217.87	2,271.39

*FTE's only include Full-Time positions for the Sheriff's Operations.

St. Johns County Personnel Fulltime Equivalents

Explanation of County Personnel Changes (FY 2017-2021)

During the last 5 years total County personnel has increased about 138 FTE's or about 11.1% for Constitutional Officers and about 33.15 FTE's or about 10.7% for Board of County Commissioners (BCC) employees. The total County population has increased an estimated 20.2% during that time. The largest increase for the BCC has been 33.15 FTE's in Fire Services due to additional stations to address growth. Personnel changes are further explained by service area category below:

Constitutional Officers - Of the 107.73 FTE increase since FY 2017, Law Enforcement and Detention Facilities account for a 110 FTE increase with offsets from reductions for the Property Appraiser and Clerk of Court. In FY 2021 there is an increase of 43.2 FTE's primarily related to Law Enforcement (35 FTE's).

Board of County Commissioners:

General Government - Since FY 2017, there has been an increase of about 9.7 FTE's or 6.7% in General Government. Facilities Maintenance has increased 6 FTE's and Personnel Services has increased 5.6 FTE's, partially offset by a 2.2 FTE reduction in the Health Iurnace Fund, since FY 2017. For FY 2021 there is an increase of 3.3 FTE's with Personnel Services, Purchasing and Facilities Maintenance each adding 1 FTE.

Public Safety - In the last 5 years there has been an increase of 69.69 FTE's (15.4%) for Public Safety. Fire Services has added 33.15 FTE's with 8 FTE's also being added to Emergency Medical Service. As mentioned above, the largest increase has been in Fire Services. In FY 2021, Fire Services is adding 4.15 FTE's to address growth.

Physical Environment - In the last 5 years there has been an increase of 29.64 FTE's or 12.4% for Physical Environment. County Utilities accounts for the majority of this growth at 21.55 FTE's with their service demand increasing during this time. For FY 2021 County Utilities is increasing by 2.05 FTE's, with Growth Management increasing 1.79 FTE's, and Solid Waste increasing 0.05 FTE's.

Transportation - Since FY 2017, FTE's in Transportation have increased by 7.3 FTE's (4.9%). The primary reason has been an attempt to improve efficiency within Public Works and Fleet Maintenance while still handling increased service demand. For FY 2021 there is an increase of 1 FTE's with the addition of an Engineering Inspector position within Road & Bridge.

Economic Environment - There is an increase of 2.95 FTE's or 31.7% over the last 5 years primarily due to an increased FTE allocation to the SHIP Fund and Housing & Community Services with increasing grant funding. For FY 2021, Economic Development is increasing 0.25 FTE's and Tourist Development is decreasing 0.4 FTE's, resulting in a net decrease of 0.15 FTE's.

Health & Human Services - There has been an increase of 5.9 FTE's (10%) in Health & Human Services since FY 2017 with the majority of the increases in FY 2020. There are no FTE changes for FY 2021.

Culture and Recreation - There has been an increase of 11.48 FTE's or 6.5% since FY 2017 with most of the increase in Cultural Events (10.5 FTE's) primarily due to the conversion of contracted staffing to County employee status. For FY 2021, there is a decrease of 0.50 FTE's for Cultural Events.

FY 2021 St. Johns County Position Request Summary

Fund/Program	Position	Annual Salary	FY 21 Workshop	FY21 Rec.	FY21 Adopted
General Fund					
Purchasing	Contract Admin. Manager	\$58,886	1.00	1.00	1.00
Personnel Services	Personnel Services Specialist	\$43,937	1.00	1.00	1.00
Facilities Management	Plumber III	\$43,937	1.00	1.00	1.00
Communications	Communications Officer PT to FT	\$36,061	0.325	0.325	0.325
Emergency Medical Services	EMS Billing Technician	\$32,669	1.00	0.00	0.00
Animal Control	Animal Control Officer	\$39,805	1.00	0.00	0.00
Sheriff's Complex Maintenance	Maintenance Technician III	\$43,937	1.00	1.00	1.00
Subtotal		\$274,890	6.325	4.325	4.325
Transportation Trust Fund					
Road & Bridge	Engineering Inspector	\$42,865	1.00	1.00	1.00
Subtotal		\$42,865	1.00	1.00	1.00
Fire District Fund					
Fire Services	Battalion Chief (3)	\$82,045	3.00	3.00	3.00
Fire Services	Systems Support Technician	\$43,937	1.00	1.00	1.00
Fire Services	Fire Inspector (2)	\$43,937	2.00	0.00	0.00
Fire Services	Warehouse Coordinator	\$36,061	1.00	0.00	0.00
Subtotal		\$414,007	7.00	4.00	4.00
Utility Services Fund					
Administration	Administrative Analyst	\$53,348	1.00	1.00	1.00
Administration	Utility Field Inspector	\$43,937	1.00	0.00	0.00
Wastewater Treatment	WWT Plant Operator C	\$37,887	1.00	1.00	1.00
Subtotal		\$135,171	3.00	2.00	2.00
Workshop Grand Total		\$866,933	17.325		
Recommended Grand Total		\$626,588		11.325	
Recommended Difference from Workshop		(\$240,345)		(6.00)	
Adopted Grand Total		\$626,588			11.325
Difference from Requested		(\$240,345)			(6.00)

FY 2021 St. Johns County Position Changes Summary

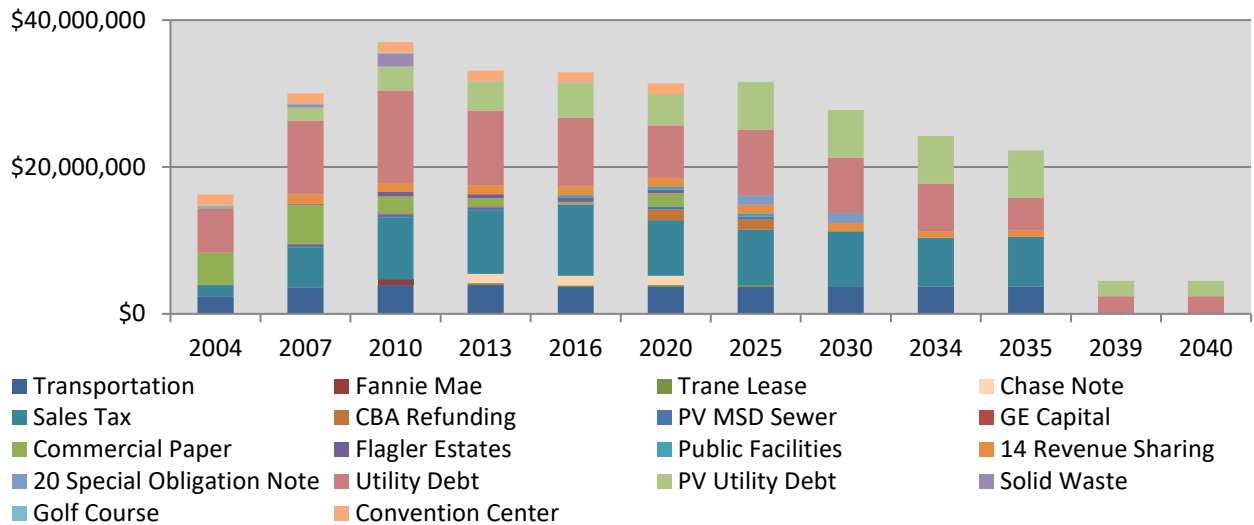
Fund/Program	Position	Annual Salary	FY 21 Workshop	FY21 Rec.	FY21 Adopted
General Fund					
Growth Management Administration	Administrative Assistant	\$40,301	(1.00)	(1.00)	(1.00)
Recreation Facilities	Administrative Assistant	\$40,301	1.00	0.00	0.00
County Administration	Administrative Assistant	\$40,301	0.00	1.00	1.00
	Workshop Grand Total	\$0	0.00	0.00	0.00
	Recommended Grand Total	\$0			
	Adopted Grand Total	\$0			

ST. JOHNS COUNTY DEBT OBLIGATION SUMMARY

No legal debt limit currently exists for St. Johns County. However, financial practice and limits on funding debt service costs establish a practical debt limit for the County. Specific “pledged” revenue typically funds debt service costs (i.e., principal and interest). Outstanding County debt issues have generally been rated A1 by Moody’s or AA by Standard & Poor’s. The most recent underlying bond ratings are generally Aa2 by Moody’s and AA+ by Standard & Poor’s. Further details on specific County debt can be found within the sections entitled “Debt Service Funds” and “Enterprise Funds” in this budget document.

The County generally follows a conservative debt policy. The County’s “Debt Policy” can be found within “St. Johns County Financial Policy” located in the “Introduction” section of this budget document. A growing demand for capital projects has resulted in significant earlier debt financing. While the County has some remaining debt capacity in most Funds, current revenues are generally fully committed to existing debt service, operating, and capital improvement expenditures. Generally, a recurring reduction in one of these expenditure areas, new recurring revenue sources, or recurring growth in existing revenues would be necessary to fund debt service costs on new debt. As an example of current debt capacity, the half-cent sales tax that is supporting current outstanding County debt principal of \$83 million has about \$130 million bonding capacity left for the County according to the County’s Financial Advisor. Transportation debt has about \$59 million bonding capacity left.

The effect of existing debt levels on current and future operations is that debt service, in a sense, diverts funds from operations or capital improvements. However, it does enable earlier accomplishment of larger County capital projects. To the extent that current debt is retired, funds may become available for other purposes. For example, the Jail debt, because it was a voted ad valorem tax, benefited County citizens with a lower General Fund millage assessment when this debt was retired in FY 2003. **The following graph shows anticipated obligated County debt service:**



The County has essentially followed a conservative debt policy over the last ten years as evidenced by the lower levels in the above graph. The above graph primarily represents obligated debt service for County transportation projects (i.e., roads, bridges, sidewalks, etc.), Utility Services capital improvements, and major County facilities. The Commercial Paper Program was effectively started in FY 2001. In November 2012 the Board approved renewing participation in the Commercial Paper Program, authorized an initial borrowing of \$1.1 million to refinance existing loan obligations and also authorized future borrowing not to exceed \$30 million. This program has been a cost-effective way of borrowing short-term funds and has assisted in providing short-term borrowing for beach re-nourishment and off-beach property, the construction of new County facilities as well as new equipment for Fire Rescue services, Animal Control, a new Southeast Annex, new voting equipment, Courthouse facility renovations. Debt service payments for Enterprise Funds are expected to be paid from user charges and other respective Enterprise fund revenues.

St. Johns County Total Debt Service Summary

All Principal & Interest Payments

Fiscal Year	Debt Svc 12 Trans- portation Series 2012	Debt Svc 15 Trans- portation Series 2015	Debt Svc Sales Tax Refunding Series 2012	Debt Svc Sales Tax Refunding Series 2015	Debt Svc Ponte Vedra MSD Sewer	Debt Svc Comm Paper Program
2021	2,013,375	1,661,244	3,636,769	3,921,275	347,555	1,773,614
2022	2,016,625	1,659,244	3,635,469	3,932,025	347,555	404,670
2023	2,016,625	1,655,494	3,642,069	3,917,775	347,555	393,174
2024	2,015,675	1,654,994	3,634,944	3,919,525	347,555	
2025	2,015,013	1,657,494	3,636,344	3,916,275	347,555	
2026	2,016,075	1,717,744	3,636,194	3,923,025	173,777	
2027	2,013,575	1,667,744	3,635,569	3,924,025		
2028	2,010,450	1,657,744	3,639,119	3,929,275		
2029	2,016,250	1,660,744	3,639,319	3,923,275		
2030	2,014,250	1,656,525	3,635,355	3,921,275		
2031	2,012,250	1,659,963	3,640,850	3,922,775		
2032	2,016,000	1,657,100	3,634,475	3,927,275		
2033		3,751,600	3,241,250	3,364,275		
2034		3,753,200	3,239,250	3,366,775		
2035		3,754,400		6,732,525		
2036				5,526,375		
2037						
2038						
2039						
2040						
2041						
2042						
	\$24,176,163	\$31,225,234	\$50,126,976	\$66,067,750	\$1,911,552	\$2,571,458

St. Johns County Total Debt Service Summary

All Principal & Interest Payments

(continued)

Fiscal Year	Debt Svc Flagler Estates Bond Series 2011	Debt Svc Revenue Sharing Series 2014	Trane Capital Lease Debt Svc	Public Facility Note Debt Svc	Chase Note Debt Svc	Debt Svc CBA Refunding Series 2019
2021	515,038	1,168,507	241,561	410,723	1,279,817	1,448,250
2022		1,166,907	241,561	413,753	1,279,698	1,449,250
2023		1,164,307	241,561	411,184	1,280,099	1,452,750
2024		1,165,707	241,561	413,217		1,448,500
2025		1,165,907	241,561	414,651		1,446,750
2026		1,164,907	241,561	410,486		1,447,250
2027		1,160,757	120,781	410,923		1,449,750
2028		1,164,975		410,761		1,449,000
2029		1,162,188				
2030		1,163,188				
2031		1,161,938				
2032		1,163,438				
2033		887,438				
2034		882,625				
2035		881,875				
2036						
2037						
2038						
2039						
2040						
2041						
2042						
	\$515,038	\$16,624,664	\$1,570,147	\$3,295,698	\$3,839,614	\$11,591,500

Note: FY 2021 Total Budget Debt Service Funds \$20,328,586 = \$18,918,246 above + \$17,919 Paying Agent Fees + \$1,392,421 Other Expenses. \$3,409 Golf Course Debt Service resides in the Golf Course Fund.

St. Johns County Total Debt Service Summary

All Principal & Interest Payments

(continued)

Fiscal Year	Golf Course Trane Capital Lease Debt Svc	20 Special Obligation Note Debt Svc	Subtotal Debt Service Funds	Enterprise Utility 1991A Cap Apprec	Enterprise Utility 2011 State Revolving	Enterprise Utility DW550130 State Revolving
2021	3,409	497,109	18,918,246	631,378	532,728	99,377
2022	3,409	1,337,589	17,887,755		542,437	457,862
2023	3,410	1,336,452	17,862,455		542,370	457,862
2024	3,410	1,334,682	16,179,770		542,300	457,862
2025	3,409	1,332,280	16,177,239		542,229	457,862
2026	3,409	1,339,246	16,073,674		542,156	457,862
2027	1,705	1,335,330	15,720,159		542,082	457,862
2028		1,330,782	15,592,106		542,005	457,862
2029		1,335,602	13,737,378		541,926	457,862
2030		1,334,540	13,725,133		541,846	457,862
2031		1,337,711	13,735,487		541,763	457,862
2032			12,398,288		541,679	457,862
2033			11,244,563		541,591	457,862
2034			11,241,850		551,270	457,862
2035			11,368,800			457,862
2036			5,526,375			457,862
2037			-			457,862
2038			-			457,862
2039			-			457,862
2040			-			457,862
2041			-			358,485
2042			-			
	\$22,161	\$13,851,320	\$227,389,275	\$631,378	\$7,588,382	\$9,157,240

St. Johns County Total Debt Service Summary

All Principal & Interest Payments

(continued)

Fiscal Year	Enterprise Utility DW550140 State Revolving	Enterprise Utility DW550150 State Revolving	Enterprise Utility Trane Lease Debt Srvc	Enterprise Utility Series 2013	Enterprise Utility Series 2014	Enterprise Utility Series 2016
2021	127,571	108,016	26,383	3,207,826	2,034,677	506,430
2022	194,034		26,381	5,712,272	2,026,926	510,842
2023	194,034		26,380	5,444,345	2,031,676	508,917
2024	194,034		26,379	5,317,007	2,028,509	502,417
2025	194,034		26,377	5,108,332	2,027,509	505,000
2026	194,034		26,376	4,927,922	2,023,509	506,334
2027	194,034		13,188	5,122,447	2,026,343	
2028	194,034			4,861,950	2,025,676	
2029	194,034			4,602,889	2,021,509	
2030	194,034			4,333,154	2,023,676	
2031	194,034			4,075,208	2,021,843	
2032	194,034			3,818,987	2,016,009	
2033	194,034			3,538,959	2,020,926	
2034	194,034			3,287,915	2,021,093	
2035	194,034			1,758,667	2,016,509	
2036	194,034			1,752,500	2,088,671	
2037	194,034			1,753,417		
2038	194,034			1,751,083		
2039	194,034			1,750,417		
2040	194,034			1,751,167		
2041	66,463			1,748,167		
2042				1,746,332		
	\$3,880,680	\$108,016	\$171,464	\$77,370,963	\$32,455,063	\$3,039,940

St. Johns County Total Debt Service Summary

All Principal & Interest Payments

(continued)

Fiscal Year	Enterprise PV Utility Series 2016	Enterprise PV Utility Trane Lease Debt Srvc	Enterprise PV Utility State Revolving	Enterprise PV Utility WW550120 State Revolving	Enterprise Convention Center Series 2014	Subtotal Enterprise Funds	Total Debt Service
2021	3,806,300	18,746	342,122	1,289,858	1,442,030	14,173,442	33,091,688
2022	4,098,400	18,746	342,122	2,085,794		16,015,816	33,903,571
2023	4,084,850	18,745	342,121	2,085,794		15,737,094	33,599,549
2024	4,078,933	18,744	342,121	2,085,794		15,594,100	31,773,870
2025	4,077,850	18,743	342,122	2,085,794		15,385,852	31,563,091
2026	4,086,017	18,742	342,122	2,085,794		15,210,868	31,284,542
2027	4,078,100	9,371	342,121	2,085,794		14,871,342	30,591,501
2028	4,069,350		342,122	2,085,794		14,578,793	30,170,899
2029	4,074,267		342,122	2,085,794		14,320,403	28,057,781
2030	4,072,183		342,122	2,085,794		14,050,671	27,775,804
2031	4,063,100		342,122	2,085,794		13,781,726	27,517,212
2032	4,082,400		342,122	2,085,794		13,538,887	25,937,175
2033	4,055,083		342,121	2,085,794		13,236,370	24,480,933
2034	4,059,417		342,121	2,085,794		12,999,506	24,241,356
2035	4,059,917		342,122	2,085,794		10,914,905	22,283,705
2036	2,399,417		342,112	2,085,794		9,320,390	14,846,765
2037	2,392,166			2,085,794		6,883,273	6,883,273
2038				2,085,794		4,488,773	4,488,773
2039				2,085,794		4,488,107	4,488,107
2040				2,085,794		4,488,857	4,488,857
2041				795,936		2,969,051	2,969,051
2042						1,746,332	1,746,332
	\$65,637,750	\$121,837	\$5,473,937	\$41,715,880	\$1,442,030	\$248,794,560	\$476,183,835

St. Johns County Outstanding Debt Summary

	Original Issue	Outstanding Principal 9-30-2020	FY 2021 Direct Principal	FY 2021 Direct Interest	Outstanding Principal 9-30-2021
Transportation					
Existing Debt:					
Series 2012	\$25,050,000	\$18,570,000	\$1,235,000	\$778,375	\$17,335,000
Series 2015	24,755,000	22,110,000	740,000	921,244	21,370,000
Total Transportation	\$49,805,000	\$40,680,000	\$1,975,000	\$1,699,619	\$38,705,000
General Government					
Existing Debt:					
09 Sales Tax Bonds	\$23,520,000	\$0	\$0	\$0	\$0
09A Sales Tax Bonds	10,950,000	0	0	0	0
12 Sales Tax Bonds					
Series 2012 A	35,285,000	33,560,000	1,810,000	1,429,300	31,750,000
Series 2012 B	5,745,000	3,895,000	270,000	127,469	3,625,000
15 Sales Tax Bonds	52,315,000	45,490,000	1,785,000	2,136,275	43,705,000
PV MSD Sewer Bond	5,134,778	1,752,656	298,033	49,522	1,454,623
Commercial Paper	8,935,000	2,543,000	1,746,000	27,614	797,000
11 Flagler Estates Bond	6,000,000	504,000	504,000	11,038	0
14 Revenue Sharing Bonds	15,300,000	12,335,000	665,000	503,507	11,670,000
Trane Capital Lease	2,976,023	1,438,070	206,070	35,491	1,232,000
Public Facilities Debt Service	4,500,000	2,775,000	300,000	110,723	2,475,000
12 Chase Note Debt Service	13,137,000	3,691,000	1,206,000	73,817	2,485,000
19 CBA Refunding Bonds	10,840,000	9,365,000	980,000	468,250	8,385,000
20 Special Obligation Note	12,085,000	11,885,000	200,000	297,109	11,685,000
Total Existing Debt	\$206,722,801	\$129,233,726	\$9,970,103	\$5,270,115	\$119,263,623
Golf Course					
Existing Debt:					
Trane Capital Lease	\$42,000	\$20,365	\$2,835	\$574	\$17,530
Total Golf Course	\$42,000	\$20,365	\$2,835	\$574	\$17,530
Total All Governmental Funds	\$256,569,801	\$169,934,091	\$11,947,938	\$6,970,308	\$157,986,153

St. Johns County Outstanding Debt Summary

	Original Issue	Outstanding Principal 9-30-2020	FY 2021 Direct Principal	FY 2021 Direct Interest	Outstanding Principal 9-30-2021
Utility Services					
Existing Debt:					
Cap. Apprec. Bond 1991A*	\$14,680,398	\$460,629	\$460,629	\$170,749	\$0
2011 State Revolving Loan	8,340,090	6,355,665	371,618	161,110	5,984,047
DW550130 State Revolving Loan	8,064,318	8,064,318	0	993,177	8,064,318
DW550140 State Revolving Loan	3,417,521	3,417,521	75,315	52,256	3,342,206
DW550150 State Revolving Loan	25,183,125	25,183,125	0	108,016	25,183,125
Trane Capital Lease Loan	325,619	157,348	22,547	3,836	134,801
Series 2013	55,420,274	50,690,274	830,000	2,377,826	49,860,274
Series 2014	28,270,000	24,540,000	1,040,000	994,677	23,500,000
Series 2016	3,890,000	2,630,000	395,000	111,430	2,235,000
Total Existing Utility Services	\$147,591,345	\$121,498,880	\$3,195,109	\$4,973,077	\$118,303,771

* = Principal does not include accreted interest.

PV Utility Services					
Existing Debt:					
Series 2016	51,070,000	45,060,000	1,680,000	2,126,300	43,380,000
Trane Capital Lease Loan	111,804	127,423	16,021	2,725	111,402
State Revolving Loan	6,977,236	4,621,654	245,436	96,686	4,376,218
WW550120 State Revolving Loan	37,009,405	37,009,405	821,923	467,935	36,187,482
Total Existing PV Utility	\$58,159,040	\$49,809,077	\$1,941,457	\$2,225,711	\$47,867,620

Convention Center					
Existing Debt:					
Series 2014	8,081,000	1,437,000	1,437,000	5,030,000	0
Total Convention Center	\$8,081,000	\$1,437,000	\$1,437,000	\$5,030,000	\$0

Total All Enterprise Funds	\$213,831,385	\$172,744,957	\$6,573,566	\$12,228,788	\$166,171,391
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Total All County Debt	\$470,401,186	\$342,679,048	\$18,521,504	\$19,199,096	\$324,157,544
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St. Johns County Debt Use and Source Summary

Governmental Funds

Debt	Use	Source
Transportation Bonds Series 2012	To obtain present value savings by refunding the Series 2003 Transportation Bonds.	Local Option Gas Tax
Transportation Bonds Series 2015	To obtain present value savings by refunding the Series 2006 Transportation Bonds.	Local Option Gas Tax
Sales Tax Bonds Series 2009	To finance certain specified County public safety infrastructure projects as well as the County courthouse improvements phase II.	Half-Cent Sales Tax
Sales Tax Refunding Bonds Series 2009A	To obtain present value savings by refunding the Series 1998 sales tax bonds utilized for the original refunding of the County courthouse construction.	Half-Cent Sales Tax
Sales Tax Refunding Bonds Series 2012	To obtain present value savings by refunding the Series 2004 sales tax bonds utilized for the original funding of County infrastructure projects (primarily Parks & Recreation) as well Phase I Vilano CRA improvements.	Half-Cent Sales Tax
Sales Tax Refunding Bonds Series 2015	To obtain present value savings by refunding the Series 2006 sales tax bonds.	Half-Cent Sales Tax
Ponte Vedra MSD Sewer Loan	To address the expansion of the sewer system in the Ponte Vedra MSD funded in cooperation with JEA Utilities.	Non-Ad Valorem Assessments
Commercial Paper Program	To fund, as needed, various capital improvement projects. These instruments are issued through the Florida Local Government Finance Commission.	Non-Ad Valorem Revenue, Impact Fees (if available)
Flagler Estates Bond Series 2011	To finance the cost of paving certain public roads located within the boundaries of the Flagler Estates Community Redevelopment Area (FECRA).	Tax Increment Revenues received by the FECRA
Revenue Sharing Bonds Series 2014	To obtain present value savings by refunding the Series 2005 revenue sharing bonds.	State Revenue Sharing
Trane Capital Lease	Master lease agreement with SunTrust Equipment Finance & Leasing, Corp. in connection with the guaranteed energy performance savings contract with Trane U.S., Inc.	Non-Ad Valorem Revenue of the General Fund
Public Facilities Note Series 2013	To finance a part of the cost of acquiring, constructing, equipping a new Health and Human Services Facility.	Non-Ad Valorem Revenue of the General Fund
Chase Note Series 2012	To finance a part of the cost of acquiring, constructing, equipping and installing an 800 Megahertz (MHz) Emergency Radio Communications System.	Non-Ad Valorem Revenue of the General Fund pledged; General Fund millage increased 0.14 mills
CBA Refunding Bonds Series 2019	To obtain present value savings by refunding the Series 2009 sales tax bonds.	Legally Available Non-Ad Valorem Revenues
2020 Special Obligation Revenue Note	To finance the construction of the Coastal Storm Risk Management Project in portions of South Ponte Vedra and Vilano Beach.	Tourist Development Tax and MSTU revenues
Golf Course Trane Capital Lease*	Master lease agreement with SunTrust Equipment Finance & Leasing, Corp. in connection with the guaranteed energy performance savings contract with Trane U.S., Inc. (Golf Course Portion).	Golf Course Revenue

*=Golf Course fund has been changed from an Enterprise Fund to a Special Revenue Fund (Governmental Fund) by the County Commission.

St. Johns County Debt Use and Source Summary

(continued)

Enterprise Funds

Debt	Use	Source
Utility Series 1991A Capital Appreciation Bonds	To finance the acquisition and necessary improvements to the water/sewer system servicing the St. Augustine Shores.	Water & Sewer User Fees
Utility State Revolving Loans	To finance necessary capital improvements to the County Water and Sewer System.	Water & Sewer User Fees
Utility Series 2016	To refinance and obtain cost savings for the Series 2006 Series Utility debt.	Water & Sewer User Fees
JCI Revenue Note	Performance contract with Johnson Controls, Inc. to implement a County-wide fixed base metering system.	Water & Sewer User Fees
Utility Trane Capital Lease	Master lease agreement with SunTrust Equipment Finance & Leasing, Corp. in connection with the guaranteed energy performance savings contract with Trane U.S., Inc. (Utility Services Portion).	Water & Sewer User Fees
Utility Series 2013	To refund Series 1998 & 2004 and fund various utility-related capital improvement projects including the new Northwest wastewater treatment facility.	Water & Sewer User Fees
Utility Series 2014	To refund Series 2006 and fund various utility-related capital improvement projects.	Water & Sewer User Fees
PV Utility Series 2016	To refinance and obtain cost savings for the Series 2006 and 2007 PV Utility debt.	PV Utility Water & Sewer User Fees
PV Utility Trane Capital Lease	Master lease agreement with SunTrust Equipment Finance & Leasing, Corp. in connection with the guaranteed energy performance savings contract with Trane U.S., Inc. (PV Utility Services Portion).	PV Utility Water & Sewer User Fees
PV Utility State Revolving Loans	To finance necessary capital improvements to the County Water and Sewer System.	PV Utility Water & Sewer User Fees
Convention Center Series 2014	To refund the Series 1996 that financed the construction/purchase of a public convention center facility.	Convention Center Revenue

Interfund Transfers Matrix

FUND	<u>TRANSFER TO (38101):</u>											SUB TOTAL		
	0001 General Fund	1102 Health Dept.	1104 Building Services Fund	1113 Beach Fund	1151 Sheriff Impact Fees	1252 Court Innovation	1259 Legal Aid	1274 Transit System Fund	1400 Community Based Care	1450 Cultural Events	2221 Coastal Debt		2234 Series 12 Trans Debt	2243 Public Facilities Debt
0082 General Fund		\$4,000	\$362,043	\$701,001	\$25,000	\$62,607	\$300,529	\$276,489	\$89,428				#####	\$2,227,067
1131 Transportation Trust	\$97,000													\$97,000
1146 TDT Cat. III				\$200,000										\$200,000
1147 TDT Cat. II										\$150,000				\$150,000
1148 TDT Cat. IV	\$454,929													\$454,929
1165 Impact Fees Pub.Bldg														\$0
1168 E-911														\$0
1172 Impact Fees Fire/EMS														\$0
1185 Impact Fees Rds. Zn A												\$250,000		\$250,000
1188 Impact Fees Rds. Zn B												\$250,000		\$250,000
1191 Impact Fees Rds. Zn C												\$400,000		\$400,000
1195 Impact Fees Pks. Zn A														\$0
1201 Impact Fees Pks. Zn C														\$0
1203 TDT Cat. V											\$476,974			\$476,974
1230 Fire District Fund	\$791,205													\$791,205
1279 Flagler Estates CRA														\$0
1281 W.Augustine CRA	\$422,241													\$422,241
1283 Vilano CRA	\$429,378													\$429,378
1288 Deerwood MSBU	\$9,362													\$9,362
1301 Court Facilities														\$0
1321 Coastal Highway											\$20,135			\$20,135
1503 Surcharge Projects														\$0
6502 OPEB Trust Fund													0	\$0
TOTAL	\$2,204,115	\$4,000	\$362,043	\$901,001	\$25,000	\$62,607	\$300,529	\$276,489	\$89,428	\$150,000	\$497,109	\$900,000	#####	\$6,178,291

FUND	<u>TRANSFER TO (38101):</u>											SUB TOTAL		
	2246 Comm Paper	2250 SJC CRA Debt	2255 Trane Debt	2258 Series 12 Sales Tax Debt	2260 Series 12 Chase Debt	2290 Series 15 Sales Tax Debt	2292 Series 15 Trans Debt	2294 Series 19 CBA Debt	3340 Beach Renourish	3343 Coastal Hwy	3435 Sheriff Training		5505 Health Ins Fund	
0082 General Fund	\$1,326,931	#####	\$240,085		\$1,261,556			\$581,922						\$3,729,845
1131 Transportation Trust						\$759,017								\$759,017
1146 TDT Cat. III	\$455,791							\$225,000						\$680,791
1147 TDT Cat. II														\$0
1148 TDT Cat. IV														\$0
1165 Impact Fees Pub.Bldg								#####						\$1,042,049
1168 E-911										\$287,312				\$287,312
1172 Impact Fees Fire/EMS						\$241,505		\$395,209						\$636,714
1185 Impact Fees Rds. Zn A								\$250,000						\$250,000
1188 Impact Fees Rds. Zn B								\$250,000						\$250,000
1191 Impact Fees Rds. Zn C								\$100,000						\$100,000
1195 Impact Fees Pks. Zn A					\$245,048									\$245,048
1201 Impact Fees Pks. Zn C					\$137,840									\$137,840
1203 TDT Cat. V										\$223,026				\$223,026
1230 Fire District Fund														\$0
1279 Flagler Estates CRA		#####												\$190,784
1281 W.Augustine CRA														\$0
1283 Vilano CRA														\$0
1288 Deerwood MSBU														\$0
1301 Court Facilities								\$446,203						\$446,203
1321 Coastal Highway														\$0
1503 Surcharge Projects											\$350,456			\$350,456
6502 OPEB Trust Fund												\$3,712,883		\$3,712,883
TOTAL	\$1,782,722	#####	\$240,085	\$382,888	\$1,261,556	#####	\$600,000	#####	\$225,000	\$223,026	\$637,768	\$3,712,883	\$0	#####

GENERAL FUND

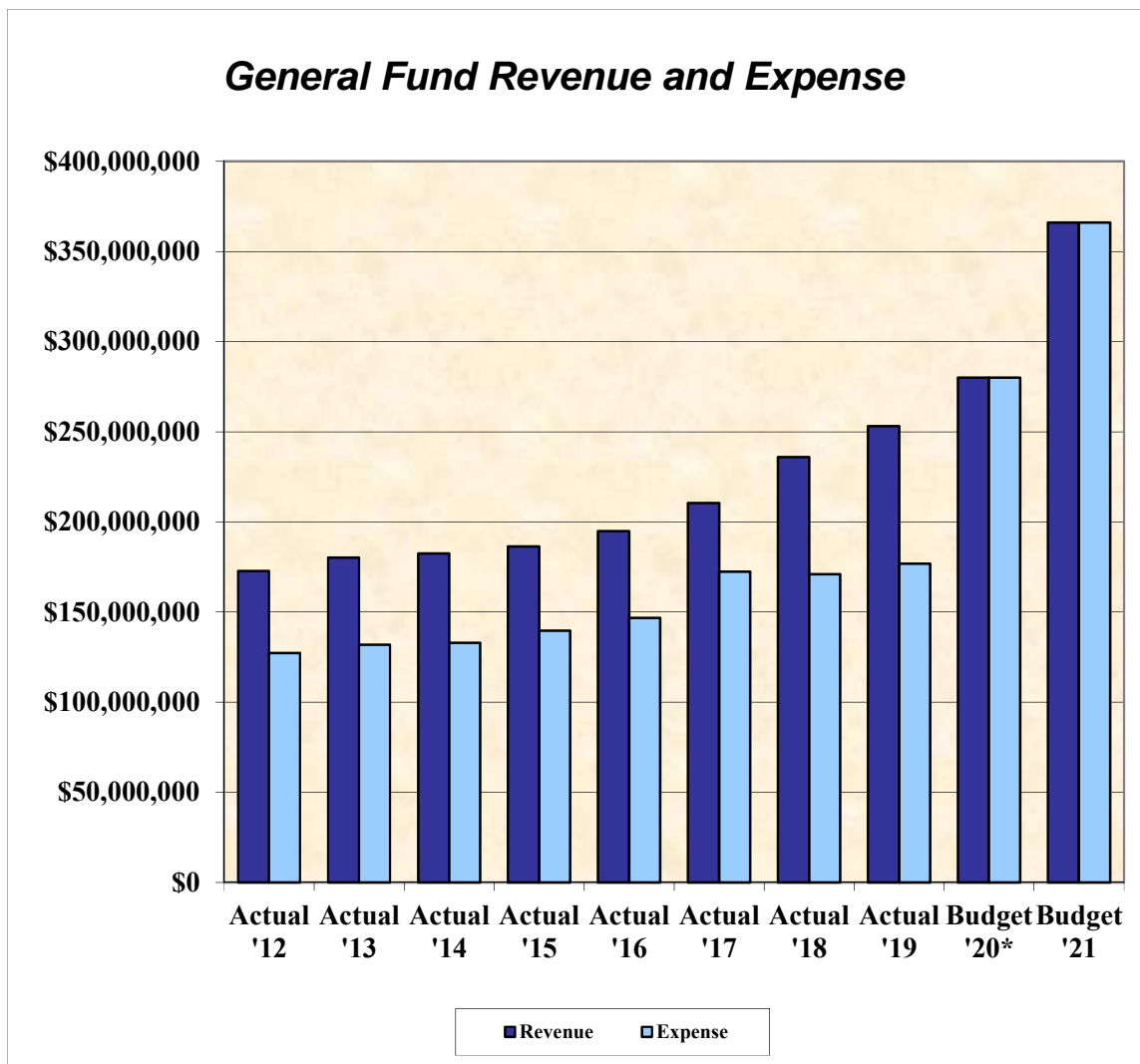
The General Fund is the largest and most diverse of the County's operating funds. It is used to account for all financial resources except those that are restricted to a specific use and therefore accounted for in separate funds. The major source of revenue for the General Fund is the property or ad valorem tax. The General Fund also receives revenue from other governments (mainly State and Federal), fees for services, licenses, permits, fines, investment income, as well as other miscellaneous sources.

FY 2020 BUDGET

FY 2021 BUDGET

\$280,052,013 *

\$366,085,650



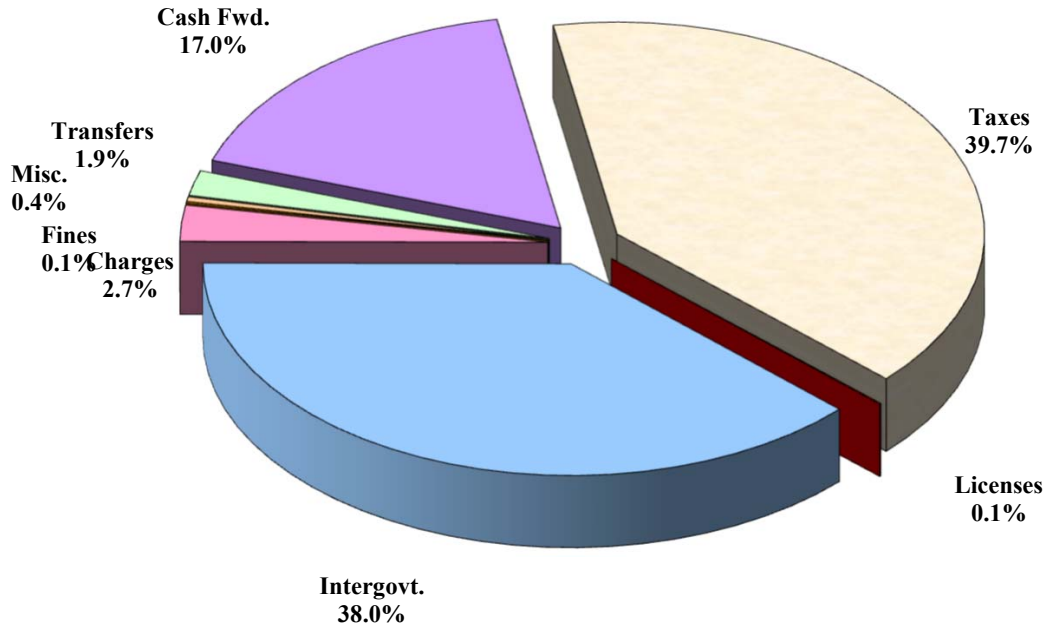
Comment: FY 2012-2019 Actual Expenditures reflect lower levels partly because of capital projects being carried over to the next year. For example, \$5,644,867 was carried over for the General Fund from FY 2019 to FY 2020. Otherwise, the end of the year General Fund Reserve, although budgeted, is not considered an actual expense.

* = As Amended as of January 2020.

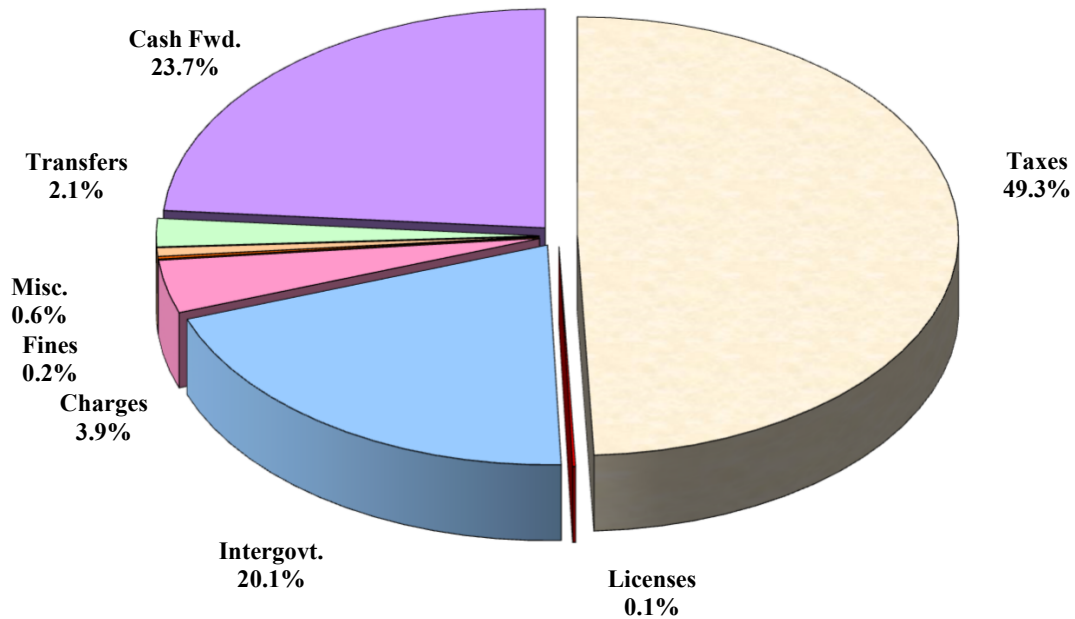
GENERAL FUND

Where the money comes from...

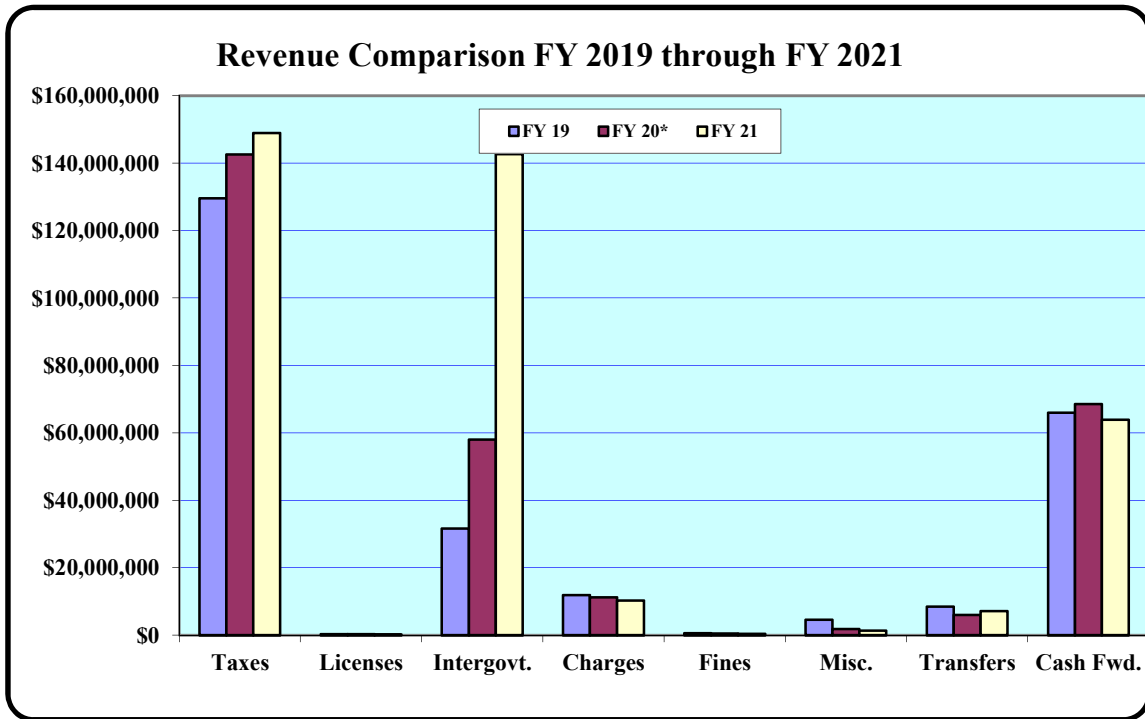
FY 2021 General Fund Revenue



FY 2020 General Fund Revenue Comparison



GENERAL FUND REVENUE



Taxes include property taxes, any franchise fees, and the local communications service tax. Taxes are projected to increase by 4.5% due to a 9.7% increase in total taxable property value.

Licenses & Permits only reflect occupational licenses. A -28.2% change is projected based on trending.

Intergovernmental Revenue is projected to increase 145.9% in FY 2020. The increase is primarily due to trending increase in Federal and State Grant awards.

Charges for Service are projected to decrease -8.7% in FY 2020. The decrease primarily reflects animal control and parks and recreation fees indicating a reduction in demand for services.

Fines & Forfeitures are projected to decrease 15.1% according to recent trending.

Miscellaneous Revenue, which includes interest, is projected to decrease 26.3% primarily due to a reduction in rental income

Other Financing Sources includes **Transfers** and **Cash Carryforward**. Transfers represent contributions to the General Fund from other funds and turnbacks, if any, from the Constitutional Officers. Other Financing Sources are projected to increase 12.5% in FY 2021. This is primarily due to an increase in transfers from other County funds. Cash Carryforward is the estimated amount of unspent funds from the previous fiscal year that is "carried forward" into the next year. The Cash Carryforward is projected to decrease 6.8% in FY 2021 due to funding of essential maintenance and capital. The County budget assumes 100% full staffing and does not budget for staff vacancies which cannot be predicted at the department budget level.

GENERAL FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted* FY '20	Adopted FY '21	% Change
Taxes					
Ad Valorem Taxes - Current	\$116,518,721	\$126,634,669	\$140,200,450	\$146,051,215	4.2%
Ad Valorem Taxes - Delinquent	250,519	264,040	125,500	125,500	0.0%
Hastings Ad Valorem Tax	4,763	0	0	0	0.0%
Hastings Utility Taxes	14,783	76	185	0	-100.0%
Other Franchise Fees	366,392	536,771	100,000	500,000	400.0%
Local Communication Service Tax	1,998,648	2,122,672	2,074,715	2,259,700	8.9%
Subtotal	\$119,153,826	\$129,558,228	\$142,500,850	\$148,936,415	4.5%
Licenses & Permits					
License Agreement	0	10	0	0	0.0%
Local Hastings Business Tax	827	1,092	500	500	0.0%
Occupational Licenses	\$281,030	\$320,966	\$350,000	\$251,175	-28.2%
Subtotal	\$281,857	\$322,068	\$350,500	\$251,675	-28.2%
Intergovernmental Revenue					
Federal Grant Revenue	\$84,311	\$108,155	\$33,479	\$63,544	89.8%
Federal Grant - General Government	169,573	73,043	0	291,618	100.0%
Federal Grant - Public Safety	24,043,882	3,830,437	26,712,418	119,590,686	347.7%
Federal Grant - Physical Environment	431,350	702,093	2,567,468	1,843,190	-28.2%
Federal Grant - Culture and Recreation	0	24,912	532,273	20,895	-96.1%
Federal Grant - Human Services	1,794	4,500	0	0	0.0%
Federal Payment In Lieu of Taxes	545	557	550	550	0.0%
State Grant - Public Safety	2,650,620	427,779	332,661	541,306	62.7%
State Grant - Human Services	10,483	8,921	57,491	0	-100.0%
State Grant - Culture and Recreation	162,912	134,619	100,000	304,481	204.5%
State Grant - Other Public Safety	0	0	0	0	0.0%
State Grant - Transportation	0	2,196	0	0	0.0%
Other Grants - Culture and Recreation	0	3,500	0	57,673	100.0%
Other Grants - Public Safety	0	14,040	0	0	0.0%
Other Grants - General Government	7,700	0	0	0	0.0%
State Revenue Sharing	5,407,726	5,940,242	6,209,321	4,072,281	-34.4%
Licenses - Insurance Agents	45,866	55,562	46,000	40,000	-13.0%
Licenses - Mobile Home	61,760	64,448	60,620	60,620	0.0%
Licenses - Alcohol Beverages	98,513	102,194	102,000	100,495	-1.5%
Racetrack Revenue	239,750	239,750	239,750	239,750	0.0%
Local Half Cent Sales Tax	13,237,310	14,871,108	16,057,513	10,623,660	-33.8%
State Firearms Background	36	91	0	0	0.0%
Management Services - TDC	183,417	183,417	183,417	0	-100.0%
Management Services - Utilities	1,999,547	1,999,547	1,999,547	1,999,547	0.0%
Management Services - Solid Waste	333,446	333,449	333,449	333,449	0.0%
Management Services - Fire Service	1,367,685	1,367,685	1,367,685	1,367,685	0.0%
Management Services - Building Services	566,413	566,413	566,413	566,413	0.0%
Management Services - Transportation	248,982	248,982	248,982	248,982	0.0%

GENERAL FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted* FY '20	Adopted FY '21	% Change
Intergovernmental Revenue (continued)					
Management Services - Cultural Events	0	0	0	0	0.0%
Management Services - CBC	260,760	260,760	260,760	260,760	0.0%
Lease of Communication Tower	102,362	4,471	0	0	0.0%
School Board Reimbursement	0	10,427	0	0	0.0%
Subtotal	\$51,716,743	\$31,583,298	\$58,011,797	\$142,627,585	145.9%
Charges for Service					
Zoning Fees	\$45,487	\$40,828	\$41,950	\$41,950	0.0%
Planning Fees	446,749	462,224	500,000	398,000	-20.4%
Plans & Specifications Fees	122,222	101,702	107,000	90,000	-15.9%
Property Registration Fees	0	73,725	0	59,275	100.0%
Development Public Shelter Fees	202,200	0	0	0	0.0%
Sheriff - Civil Fees	125,595	137,157	132,000	132,000	0.0%
Sheriff - Other Fees	9,350	8,458	9,750	8,500	-12.8%
Sheriff - HRS Fees	0	0	0	0	0.0%
Sheriff - Miscellaneous Fees	4,483	5,833	4,800	4,800	0.0%
Supervisor of Elections Fees	9,024	13,045	9,000	9,000	0.0%
Sale of Maps & Publications	25,895	26,624	26,000	19,500	-25.0%
VAB Fees	3,640	4,200	1,800	2,500	38.9%
School Board VAB Fees	10,741	0	7,500	0	-100.0%
Development Fees	1,640,000	500,000	0	0	0.0%
Room & Board - Prisoners	51,149	63,608	51,000	51,000	0.0%
Room & Board - County	0	0	0	0	0.0%
SJCSO SSN Incentive Fee	0	0	0	0	0.0%
Standby Ambulance/Fire Fees	0	0	0	0	0.0%
Ambulance Services Fees	6,473,100	6,377,400	6,525,000	6,525,000	0.0%
Ambulance - Mileage	1,005,658	1,009,353	1,010,000	1,010,000	0.0%
Miscellaneous Ambulance Fees	853	790	300	300	0.0%
Ambulance - Insurance Disallowances	(1,105,873)	(1,140,772)	(1,100,000)	(1,100,000)	0.0%
Medical Examiner Services Fees	137,822	125,550	125,000	125,000	0.0%
Plan Review Fees	1,928,891	2,098,022	2,100,000	1,600,000	-23.8%
Builder Application Fees	350	0	0	0	0.0%
Vicious Dog Registration Fees	5,030	5,670	5,000	3,500	-30.0%
Animal Impound Fees	4,345	7,215	3,400	5,000	47.1%
Animal Adoption Fees	24,240	22,247	20,000	12,000	-40.0%
Animal Miscellaneous Fees	15,036	16,551	14,350	7,800	-45.6%
Animal Control Donations	15,185	45,230	0	0	0.0%
Animal Hearing Admin Fee	434	0	0	0	0.0%
Admissions	0	0	0	0	0.0%
Admissions - Tax Exempt	212,364	208,421	174,500	150,000	-14.0%
Rec Assoc Fees - Tax Exempt	30,221	32,329	13,800	13,800	0.0%
Cash Short / Over	23	65	0	0	0.0%

GENERAL FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted* FY '20	Adopted FY '21	% Change
Charges for Service (continued)					
Code Enforcement Fee/Fine	0	8,965	0	0	0.0%
Condt Bnd Fin Review Fee	0	1,000	0	0	0.0%
Tax Exempt Self Promoter	27,487	37,061	24,500	24,500	0.0%
Security Services Fee	0	0	0	0	0.0%
Facility Fee	1,143	2,419	0	0	0.0%
Pool Fees - YMCA	24,068	21,569	20,825	20,000	-4.0%
Park Maintenance Surcharge Fee	238,475	152,334	297,000	155,000	-47.8%
Park Improvement Association Fee	0	32,999	8,238	0	-100.0%
Impact Fees - 3% Administration Fee	1,316,762	1,391,175	1,100,000	820,000	-25.5%
Commissions - Concession Sales	0	0	0	0	0.0%
Sale of Copies	\$5,301	\$5,281	\$3,750	\$4,000	6.7%
Commissions - Sales Tax	259	308	350	185	-47.1%
Recycling Receipts	3,512	4,075	3,500	3,500	0.0%
Road Fees - State	0	0	0	62,440	100.0%
Reclaimed Water Fees	15,335	15,230	12,000	12,000	0.0%
Subtotal	\$13,076,556	\$11,917,891	\$11,252,313	\$10,270,550	-8.7%
Fines & Forfeitures					
County Criminal Court Costs	\$14,329	\$54,416	\$30,000	\$30,000	0.0%
Court Judgments and Fines	137,030	253,125	200,000	200,000	0.0%
Court Fines and Costs	26,567	26,475	31,000	11,000	-64.5%
Police Education	63,445	65,078	67,050	52,000	-22.4%
Domestic Violence Surcharge	34,322	26,910	24,500	21,500	-12.2%
Library Fines	163,955	134,818	145,000	108,000	-25.5%
Service Charge - Returned Checks	115	922	0	0	0.0%
Public Defender Fees	3,884	2,571	2,000	1,500	-25.0%
Attorney Fees	100	100	0	0	0.0%
Legal Settlements	13,952	180	0	0	0.0%
Subtotal	\$457,699	\$564,595	\$499,550	\$424,000	-15.1%
Miscellaneous Revenue					
Interest Earnings	\$126,539	\$209,848	\$212,637	\$104,271	-51.0%
Interest Earnings - SBA	38,239	109,664	56,000	85,000	51.8%
Interest Earnings-Tax Collection	84,013	292,810	125,000	105,000	-16.0%
Interest Earnings- Surplus Funds	339,591	409,944	200,000	275,000	37.5%
Interest Earnings- Money Market	42,131	248,834	75,000	95,000	26.7%
Interest Earnings- Short Term	303	0	0	0	0.0%
Increase/Decrease Fair Market Value	(113,407)	596,386	0	0	0.0%
Interest Earnings - Mortgage	9,850	0	0	0	0.0%
FEIT Earnings	67,405	110,866	30,000	33,000	10.0%
FEIT Fixed Earnings	623,202	1,200,682	300,000	225,000	-25.0%
Building Rental Income	2,925	3,443	2,600	555	-78.7%
Rental Income	6,900	12,079	6,900	3,600	-47.8%

GENERAL FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted* FY '20	Adopted FY '21	% Change
Miscellaneous Revenue (continued)					
Land and Right of Way Lease	600	0	0	0	0.0%
Rental Income - Tax Exempt	279,650	328,910	587,250	209,518	-64.3%
Agriculture Center Rentals	0	0	0	0	0.0%
Tower Rental	64,715	67,826	67,056	69,540	3.7%
Parks Taxable Rental	107,500	156,191	115,000	115,000	0.0%
Fairgrounds Rental	31,048	18,191	9,000	9,000	0.0%
Fairgrounds Rental - Tax Exempt	1,545	485	0	0	0.0%
Billboard Lease/Rent	3,500	4,471	0	0	0.0%
Taxable Reservation Fees	75	2,398	0	0	0.0%
Tax Exempt Reservation Fees	0	75	0	0	0.0%
A/R Impact Fee Payments	0	0	0	0	0.0%
Annex Rentals	300	725	0	0	0.0%
Economic Environment Impact Fees	2,656	1,140	0	0	0.0%
Sale of Surplus County Property	1,859,719	369,766	0	0	0.0%
Insurance Proceeds	34,947	120,110	0	0	0.0%
Recoveries-Restitution	3,506	1,163	0	0	0.0%
Contributions	27,520	1,600	0	0	0.0%
Donations - Libraries	27,656	10,053	19,502	0	-100.0%
Donations - Private Sources	0	75,000	0	0	0.0%
Refunds - Prior Year Expenditures	48,724	77,986	0	0	0.0%
Miscellaneous Revenue	\$77,186	\$74,938	\$0	\$0	0.0%
Program Income	\$4,468	\$20,297	\$0	\$0	0.0%
Rebates	\$6,963	\$0	\$0	\$0	0.0%
Guaranteed Energy Savings Fee	133,120	57,646	0	0	0.0%
Credit Check Fee	2,053	1,431	0	1,047	100.0%
Subtotal	\$3,945,142	\$4,584,958	\$1,805,945	\$1,330,531	-26.3%
Total Revenue	\$188,631,823	\$178,531,038	\$214,420,955	\$303,840,756	41.7%
Statutory Reduction	0	0	(8,954,831)	(8,817,499)	-1.5%
Est Rev Available for Appropriation	\$188,631,823	\$178,531,038	\$205,466,124	\$295,023,257	43.6%
Other Financing Sources					
Builder Installment Payments	\$0	\$0	\$0	\$0	0.0%
Debt Proceeds	0	0	0	0	0.0%
Advance from Funds	0	0	312,733	281,315	-10.0%
Transfer from Fire District Comm.	0	0	0	764,205	100.0%
Transfer from Fire District Landscaping	0	0	0	27,000	100.0%
Transfer from Funds	3,652,165	1,743,490	2,150,897	0	-100.0%
Transfer from Clerk	682,580	763,058	115,000	500,000	334.8%
Transfer from Sheriff	11,026	509,919	25,000	0	-100.0%
Transfer from Property Appraiser	311,291	637,955	135,393	403,581	198.1%

GENERAL FUND REVENUE SUMMARY

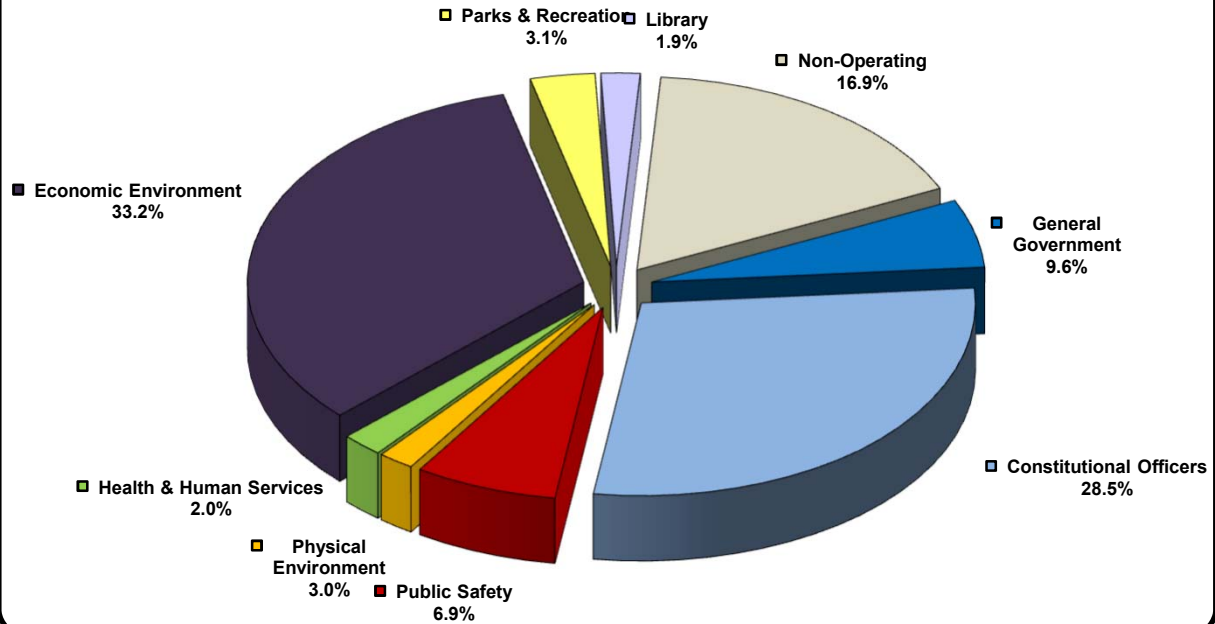
Category	Actual FY '18	Actual FY '19	Adopted* FY '20	Adopted FY '21	% Change
Other Financing Sources (continued)					
Transfer from Tax Collector	4,338,156	4,857,108	3,276,935	3,800,000	16.0%
Transfer from TDT	0	0	0	454,929	100.0%
Transfer from TTF Landscaping	0	0	0	97,000	100.0%
Transfer from Vilano CRA	0	0	0	429,378	100.0%
Transfer from W Aug CRA	0	0	0	422,241	100.0%
Subtotal	\$8,995,218	\$8,511,530	\$6,015,958	\$7,179,649	19.3%
Estimated Cash Carryforward	\$38,231,873	\$65,997,066	\$68,569,931	\$63,882,744	-6.8%
Total Available Resources	\$235,858,914	\$253,039,634	\$280,052,013	\$366,085,650	30.7%

* = amended as of January 31, 2020

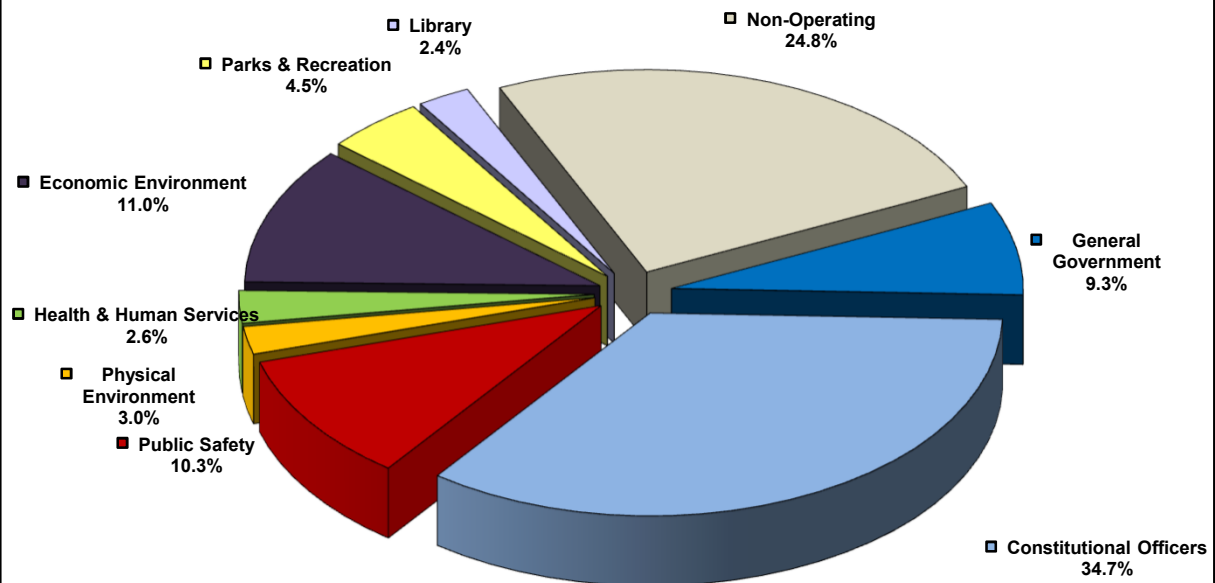
GENERAL FUND

Where the money goes by Service Area...

FY 2021 General Fund Appropriations by Service Area

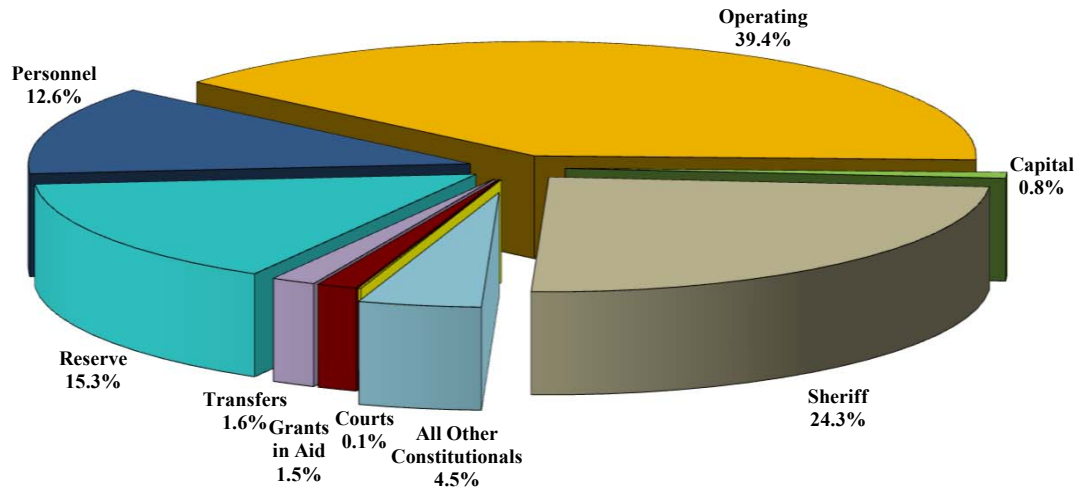


FY 2020 General Fund Appropriations by Service Area



GENERAL FUND

FY 2021 General Fund Expenditures by Category



Personal Services or Personnel expenditures include salaries and related compensated benefits for classified, unclassified, hourly and seasonal County employees under the direction and control of the St. Johns County Board of County Commissioners.

Operating Expenditures include contractual services, utilities, operating supplies, travel, training, equipment rental, and other miscellaneous expenses related to the operation of County programs.

Capital Outlay expenditures include equipment and vehicle purchases needed to continue the efficient and effective delivery of County services. Capital improvement projects are also included in this category. Items considered capital outlay have a cost of over \$1,000 and over a 1 year life.

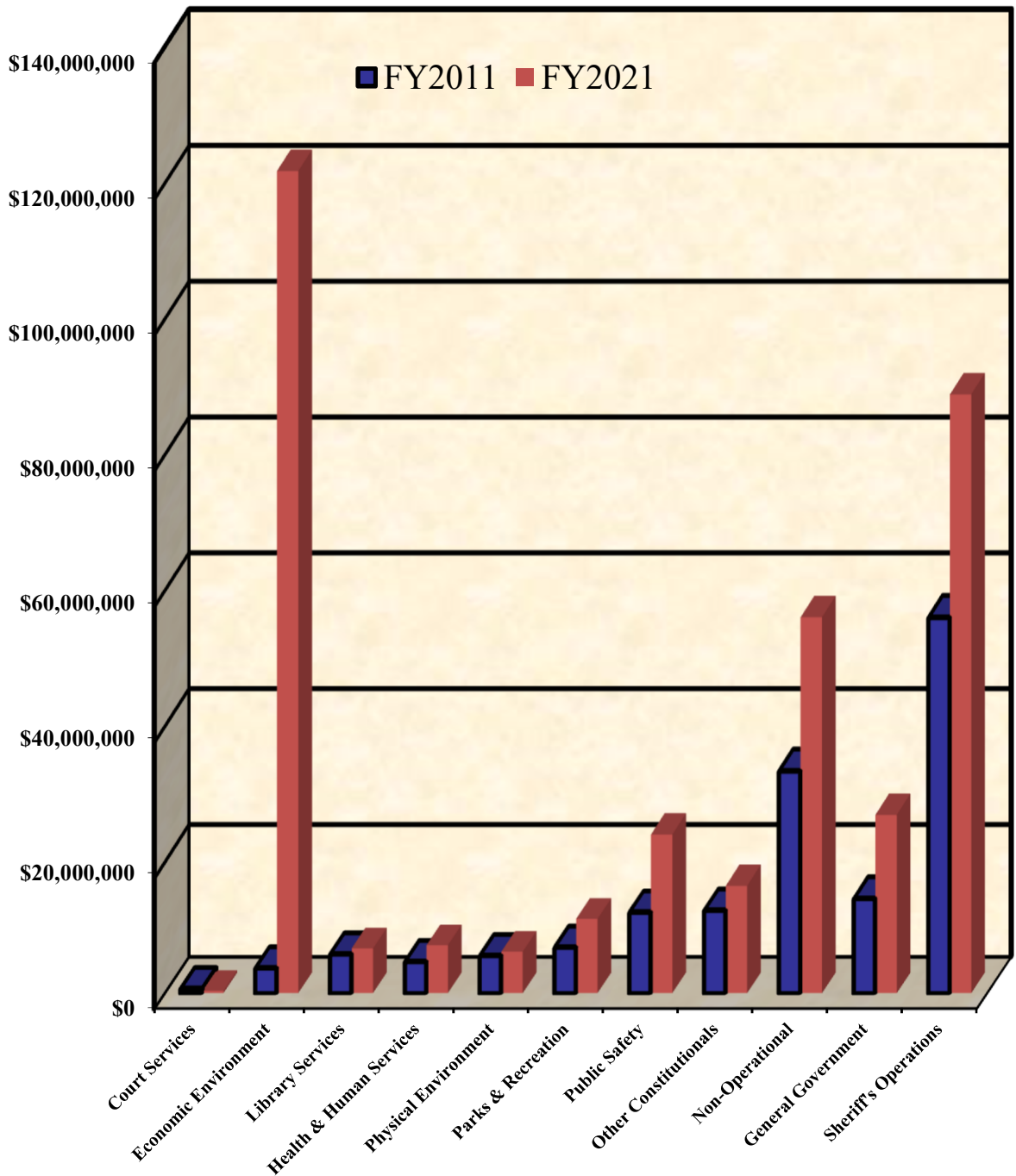
Constitutional Officers & Court Services expenditures include County support of the Clerk of Courts, Court operations, the Sheriff's operations including Detention Facilities, and the Supervisor of Elections. The Tax Collector and Property Appraiser are also supported through commissions.

Grants in Aid include grants, subsidies and contributions to other government agencies and private organizations.

Transfers include funds budgeted to be moved from the General Fund to other funds for support.

Reserves include funds set aside for contingencies or possible unforeseen expenses.

General Fund 10 Year Expenditure Budget Comparison FY 2011 and FY 2021



Comment: The obvious largest relative increases in the General Fund Budget are for the Sheriff's Operations, Public Safety and Non-Operational. The increase for Economic Environment reflects the CDBG-DR (Disaster Recovery) Grant. For Non-Operational more significant increases primarily relate to increased General Fund reserves.

GENERAL FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
General Government					
Board of County Commissioners	1,001,453	1,039,410	1,105,872	1,070,729	-3.2%
County Attorney	1,166,722	1,155,962	1,468,534	1,518,304	3.4%
County Administration	1,590,587	1,515,723	1,433,422	1,380,260	-3.7%
Personnel Services	842,144	940,721	1,589,181	1,410,218	-11.3%
Information Systems	3,366,229	3,502,050	4,153,919	4,342,321	4.5%
Management & Budget	943,660	920,812	1,180,210	1,198,502	1.5%
Purchasing	544,691	547,983	678,157	817,698	20.6%
Risk Management	145,868	146,577	163,362	171,320	4.9%
Construction Services	666,845	510,178	418,465	421,273	0.7%
Facilities Management	3,007,749	3,194,906	5,018,871	4,925,968	-1.9%
Building Operations	3,858,629	4,600,832	4,371,624	4,361,176	-0.2%
Subtotal	\$17,134,577	\$18,075,154	\$21,581,617	\$21,617,769	0.2%
Constitutional Officers & Court Services					
Clerk of Court					
County Court	\$196,550	\$183,550	\$150,000	\$150,000	0.0%
Finance Department	1,944,200	1,986,900	1,971,800	1,947,800	-1.2%
Sheriff's Office					
Law Enforcement Operations	48,119,791	49,962,172	55,930,311	61,730,675	10.4%
Corrections Division	21,606,740	21,715,372	22,330,394	22,921,659	2.6%
Bailiffs Section	1,875,456	1,798,262	1,689,920	1,842,547	9.0%
School Guard Crossing	774,470	788,227	974,920	1,102,613	13.1%
Inmate Healthcare	1,079,216	1,049,220	1,248,545	1,212,837	-2.9%
School Safety Subsidy	0	1,000,000	0	0	0.0%
Property Appraiser	4,624,498	4,599,177	4,506,432	4,391,019	-2.6%
Supervisor of Elections	1,821,920	2,024,670	2,538,869	2,584,633	1.8%
Tax Collector	5,626,833	5,973,551	6,772,680	7,351,898	8.6%
Court Services					
Circuit Court	8,416	11,190	14,328	19,120	33.4%
County Court	3,713	3,986	6,243	6,240	0.0%
Court Reporting	1,346	1,339	1,498	1,495	-0.2%
Veterans Court	65,246	67,760	73,834	74,700	1.2%
Guardian Ad Litem	74,172	77,386	80,967	82,310	1.7%
States Attorney	17,262	18,045	19,695	20,130	2.2%
Public Defender	751	621	1,021	1,021	0.0%
Juvenile Justice	165,047	137,713	192,121	211,070	9.9%
Subtotal	\$88,005,627	\$91,399,141	\$98,503,578	\$105,651,767	7.3%

GENERAL FUND EXPENDITURE SUMMARY (cont.)

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Public Safety					
Codes Enforcement	\$674,399	\$607,345	\$721,554	\$0	-100.0%
Animal Control	1,068,297	1,327,442	1,361,144	1,399,200	2.8%
Communications	1,255,888	1,498,355	1,566,019	1,528,409	-2.4%
Emergency Management	1,079,470	770,532	832,130	1,285,020	54.4%
Emergency Medical Services	10,536,578	11,725,555	11,973,589	12,234,424	2.2%
Interoperable Radio System	842,052	1,015,429	1,606,396	1,407,001	-12.4%
Medical Examiner	651,293	594,951	956,312	909,094	-4.9%
Sheriff's Complex Maintenance	1,677,874	1,617,861	1,809,711	1,962,507	8.4%
Disaster Recovery	12,062,635	3,279,767	3,957,044	828,810	-79.1%
Facilities Maintenance - Public Safety Projects	517,526	917,528	817,017	500,249	-38.8%
COVID-19 CARES Act	0	0	0	28,500,000	100.0%
Subtotal	\$30,366,012	\$23,354,765	\$25,600,916	\$50,554,714	97.5%
Physical Environment					
Agriculture & Home Economics	\$ 617,633	\$ 630,476	\$ 694,271	\$ 745,752	7.4%
Growth Management	4,329,510	4,668,486	5,229,933	5,333,403	2.0%
Physical Environment - Independent Agencies:					
Hastings Agricultural Research	\$ 187,198	\$ 93,599	\$ 93,599	\$ 93,599	0.0%
Soil & Water Conservation District	60,242	62,265	64,928	64,733	-0.3%
N.E. Florida Reg. Planning Council	130,745	94,183	97,884	97,884	0.0%
Ponte Vedra Zoning & Adjust. Board	13,784	19,415	20,186	18,641	-7.7%
Subtotal	\$5,339,112	\$5,568,424	\$6,200,801	\$6,354,012	2.5%
Health & Human Services					
Social Services	\$2,762,651	\$2,858,237	\$3,393,346	\$3,398,637	0.2%
Veteran Services	253,092	295,446	319,262	312,017	-2.3%
Human Services - Independent Agencies:					
Alpha Omega Miracle Home	0	0	40,834	40,834	0.0%
Betty Griffin House	204,102	189,059	236,324	236,324	0.0%
Betty Griffin House - Hope Program	0	0	50,000	50,000	0.0%
Early Learning Coalition of Putnam and St. Johns	133,712	133,712	133,712	133,712	0.0%
Emergency Svcs/Homeless Coalition	60,252	66,581	83,226	83,226	0.0%
Epic Community Services	0	0	0	0	0.0%
EPIC Adult & Juvenile Drug Court **	158,432	160,967	214,910	214,910	0.0%
EPIC – SJC Intensive Care Coordination	0	102,551	165,471	165,471	0.0%
EPIC Recovery (Detoxification) Center	250,000	287,214	348,663	348,663	0.0%
Good Samaritan Health Centers	61,580	60,012	101,653	101,653	0.0%
Grant Software	27,190	0	0	0	0.0%
Home Again St. Johns	27,053	0	0	0	0.0%

GENERAL FUND EXPENDITURE SUMMARY (cont.)

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Human Services - Independent Agencies (continued):					
SJC Council on Aging/Adult Day Care	35,875	0	0	0	0.0%
SJC Council on Aging for OAA/CCE	127,188	166,766	157,701	157,701	0.0%
SJC Council on Aging Insurance	4,322	4,395	4,850	5,166	6.5%
SJC Welfare Federation	499,451	94,558	94,558	94,558	0.0%
S.A.Y.S. - Community Action Team	0	0	58,623	58,623	0.0%
S.A.Y.S. - Mobile Crisis Response Team	0	110,993	138,758	138,758	0.0%
St. Francis House	102,301	76,063	95,079	95,079	0.0%
Medicaid Buyback (Flagler Hospital)	350,000	0	350,000	350,000	0.0%
Baker Act (Flagler Hospital)	120,000	0	120,000	120,000	0.0%
Stewart-Marshman	349,992	349,992	350,000	350,000	0.0%
Northeast Florida Fire Watch Council	0	0	15,000	25,000	66.7%
Grant Match - New State Program	0	0	100,000	200,000	100.0%
Subtotal	\$5,527,193	\$4,956,546	\$6,571,970	\$6,680,332	1.6%
Economic Environment					
St. Johns Housing Partnership	85,000	20,700	29,938	29,938	0.0%
Housing / Community Services	1,081,592	1,289,264	2,938,261	3,102,517	5.6%
Economic Development	603,364	1,153,754	2,028,944	1,584,360	-21.9%
Lincolnton CRA	201,856	264,010	337,621	380,295	12.6%
Historic CRA	341,142	392,449	485,088	536,404	10.6%
CDBG-Disaster Recovery	50,079	733,713	25,056,519	87,591,334	249.6%
Subtotal	\$2,363,033	\$3,853,890	\$30,876,371	\$93,224,848	201.9%
Culture & Recreation					
Recreation Programs & Facilities	\$7,798,275	\$7,984,774	\$9,539,978	\$9,328,605	-2.2%
Aquatics Program	415,449	376,735	468,516	470,515	0.4%
Facilities Maintenance - Recreation Projects	326,063	730,191	2,410,278	1,463,139	-39.3%
Library Services	6,079,719	6,205,827	6,740,377	6,864,166	1.8%
Subtotal	\$14,619,506	\$15,297,527	\$19,159,149	\$18,126,425	-5.4%
Non-Operational					
EMS Bad Debts	\$1,706,170	\$1,326,987	\$1,973,024	\$1,930,600	-2.2%
Transfers to Funds	5,877,845	13,018,553	22,909,810	5,956,912	-74.0%
Reserves: Restricted	0	0	7,895,002	13,642,664	
Reserves: Working Capital	0	0	28,866,005	31,138,328	
Reserves: Unrestricted (including BCC 1%)	0	0	9,913,770	11,207,279	13.0%
Subtotal	\$7,584,015	\$14,345,540	\$71,557,611	\$63,875,783	-10.7%
GRAND TOTAL	\$170,939,075	\$176,850,987	\$280,052,013	\$366,085,650	30.7%

Note: FY '18 and FY '19 "Reserves" are zero because reserves are not recognized as actual expenditures.

* = amended as of January 31, 2020

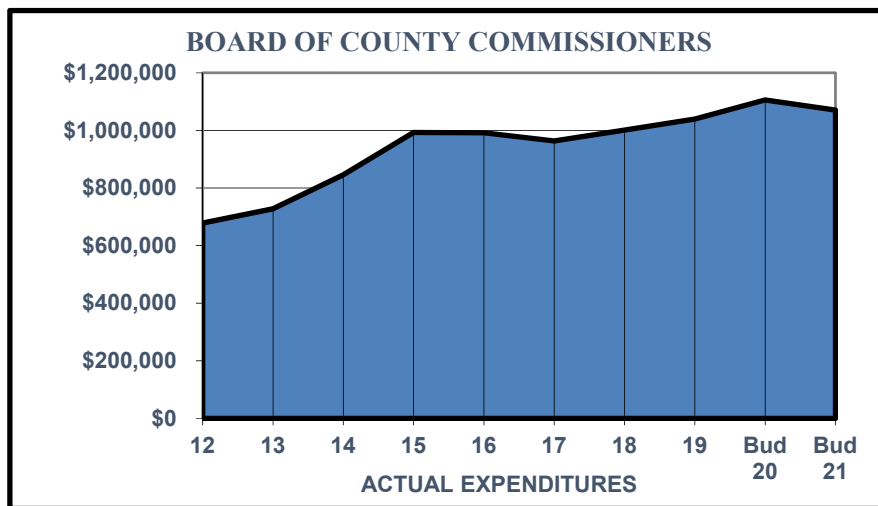
GENERAL FUND

SERVICE AREA: GENERAL GOVERNMENT
DEPARTMENT: BOARD OF COUNTY COMMISSIONERS
PROGRAM: COUNTY POLICY DEVELOPMENT

PROGRAM DESCRIPTION:

The Board of County Commissioners is a five-member board by district elected countywide. The Commission establishes policies and appoints a County Administrator to implement the policies and manage the operations of the County. The Commission annually adopts the County millage rate and the fiscal year budget that determines the revenue and expenditures necessary to operate all County departments and provide County services. Florida Statutes Chapter 125 establishes the powers and duties of the County Commission.

MISSION: Conservatively provide for the future growth and development of St. Johns County while addressing the needs and concerns of current residents through fiscally responsible policies, resolutions, and ordinances.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating activities.

REVENUE:

The General Fund provides the revenue to fund the Board of County Commissioners.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$798,162	\$847,036	\$871,315	\$909,610	\$881,994
Operating Expenses	148,009	155,976	168,095	196,262	188,735
Capital Outlay	17,121	0	0	0	0
Other	0	-1,559	0	0	0
TOTAL	\$963,292	\$1,001,453	\$1,039,410	\$1,105,872	\$1,070,729

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal # 1: Promote Economic Development

- ◆ Approved an economic development incentive agreement for a speculative office building totaling more than 62,500 square feet in Ponte Vedra Beach expected to be complete the end of 2020.
- ◆ Approved economic development incentives for The Link, a technology innovation hub, co-working space and activity center to be located in Nocatee Town Center that is expected to be complete in 2021.
- ◆ Approved funding assistance for local businesses impacted by COVID-19 through a personal protective equipment program, the Small Business Emergency Assistance Program, the Back to Business Program, and the St. Johns County CARES Small Business Recovery Program.

County Goal # 2: Promote the County's Health, Safety, and Welfare

- ◆ For the ninth year in a row, the County was ranked #1 in Florida in the Annual County Health Rankings released by the Robert Wood Johnson Foundation/University of Wisconsin's Population Health Institute.
- ◆ St. Johns County's unemployment rate fell to a record low of 2.2% in November and December and continues to lead the State.
- ◆ Approved numerous programs during Spring and Summer 2020 to combat the impact of COVID-19 within St. Johns County and continued to monitor in order to support health, safety, and welfare for residents and businesses.

County Goal # 3: Address the County's Long-term Financial Stability

- ◆ Approved a Fiscal Year 2021 budget in full accordance with Florida Statutes.

County Goal # 10: Improve/Expand Communications & Services to Citizens

- ◆ Held Special Board Meetings each week beginning in March 2020 to provide an Emergency Management Update and Extend the Local State of Emergency related to COVID-19, along with considering any other business that came before the Board. All meetings allowed for public comment on each item.

KEY OBJECTIVES:

County Goal # 1: Promote Economic Development & #9: Emphasize Community Redevelopment

- Continue to promote and enhance economic development within the County and expand affordable housing.

County Goal # 3: Address the County's Long-term Financial Stability

- Continue to evaluate County programs and funding in order to maximize County program effectiveness and efficiency while minimizing County tax rates.

County Goal # 4: Address the County's Deferred and Emerging Infrastructure Needs

- Continue progress on maintaining and improving County roads and interchanges that will improve traffic circulation, safety and emergency evacuation routes in the County.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalent (FTEs)	3	3	3
	Number of Full-time Equivalent - Elected	5	5	5
	Total Operating and Maintenance Expenditures	\$1,039,410	\$1,056,147	\$1,070,729
O U T P U T	# of BCC Meetings (including special & emergency)	28	49	49
	Number of Resolutions & Ordinances Adopted	514	578	578
	Number of Committee Appointments	47	34	33
E F F I C	Per Capita Cost of Program (Adjusted for Inflation)	\$4.09	\$3.95	\$3.80
	% Program Cost of Total County Budget (w/o Reserves)	0.20%	0.21%	0.13%
	% Program Cost of General Fund Budget (w/o Reserves)	0.59%	0.52%	0.35%
E F F E C T	County Unemployment Rate	2.4%	4.1%	4.1%
	Aggregate County Millage Rate Increase (Decrease)	(0.0007)	0.0001	(0.4382)
	Property Taxes Paid Per Capita (Inflation Adjusted)	\$713	\$745	\$738

GENERAL FUND

SERVICE AREA: GENERAL GOVERNMENT

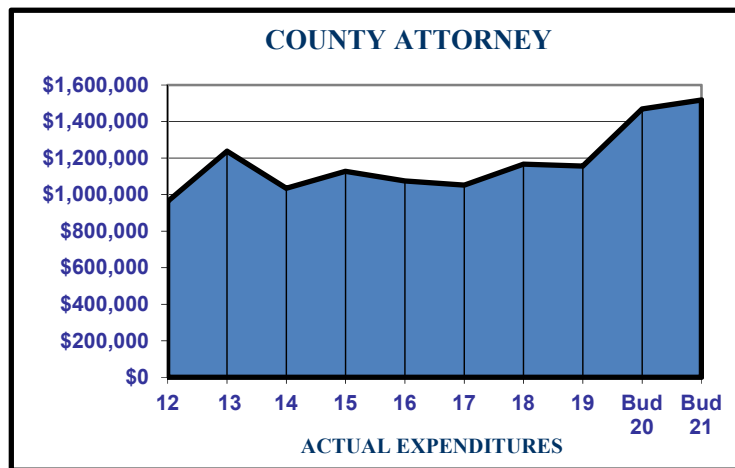
DEPARTMENT: COUNTY ATTORNEY

PROGRAM: COUNTY LEGAL SERVICES

PROGRAM DESCRIPTION:

The County Attorney provides legal services and primary representation to the Board of County Commissioners and all County departments/divisions as well as certain boards/agencies on substantive legal issues involving such matters as the Sunshine Law and Public Records Act, the regulation, use, and development of land; contracts, bidding, and purchasing requirements; and litigation. Legal services include the drafting and reviewing of ordinances, resolutions, and legislation; prosecuting and defending civil actions at all levels of State and Federal Courts; coordinating legal services in areas requiring unique specialization; providing legal counsel and advice on a regular basis on all matters concerning the operation of the County; representing some agencies in the civil division of County Court; and answering and investigating citizen and other outside requests and inquiries.

MISSION: To provide high quality legal counsel and services to the Board of County Commissioners, County Departments, and various County boards, committees, and agencies. To prepare and/or review ordinances, resolutions, contracts, and other legal documents as required by the Board of County Commissioners and the County Administrator or management staff.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating conditions.

REVENUE:

The revenue to fund the County Attorney’s Office is provided by the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$914,512	\$954,448	\$1,001,213	\$1,235,240	\$1,283,322
Operating Expenses	137,844	212,274	154,749	233,294	234,982
Other	0	0	0	0	0
TOTAL	\$1,052,356	\$1,166,722	\$1,155,962	\$1,468,534	\$1,518,304

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #1: Promote Economic Development

- ◆ Assisted and reviewed the application and other documents for economic development incentives regarding M3 32081, LLC bringing a technology working hub and activity center to the community.

County Goal #2: Promote the County's Health, Safety, and Welfare

- ◆ Advised the Board and all County Departments in actively responding to COVID-19 emergency needs. Multiple special emergency meetings, proclamations, and orders were prepared and passed to ensure public safety, as well as provide emergency services to constituents.
- ◆ Assisted Public Works drafting an Ordinance for adoption with South Ponte Vedra Blvd. and Coastal Highway Dune and Beach Restoration Municipal Service Taxing Unit Ordinance creating a Serenata Dune and Beach Restoration MSTU.
- ◆ Successfully defended the County's interest against various civil claims including Kings Grant.
- ◆ Drafted and negotiated a Memorandum of Understanding with the Sheriff and FBI providing use of the St. Johns County Training Facility for training purposes.
- ◆ Negotiated a multi-million dollar agreement for construction and design of the St. Johns County Training Facility.
- ◆ Drafted and negotiated an Interlocal Agreement with Duval (City of Jacksonville), Baker, Clay, St. Johns, and Nassau Counties providing for Veteran's Suicide Prevention Program; Fire Watch Council.

County Goal #10: Improve/Expand Communications & Services to Citizens

- ◆ Advised staff in monitoring and reviewing in excess of 525 public records requests and responses; reviewed more than 850 contracts for legal sufficiency; and advised on, in excess of 300 incoming Growth Management WATS applications routed from various departments requiring legal review.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communications & Services to Citizens

- Continued to assemble and develop staff to maximize in-house capabilities and productivity and maintain a balance with outside specialized counsel.
- Continued to improve responsiveness to the Board of County Commissioners' goals and legal requests.
- Continued staff development through work assignments, seminars, workshops, and educational materials.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	8	9	9
	Total Operating and Maintenance Expenditures	\$1,155,962	\$1,367,596	\$1,518,304
	Number of Full-time Attorneys	5	5	6
O U T P U T	# of BCC Meetings (incl. Special & Emergency)	28	49	49
	Number of Resolutions & Ordinances Adopted	514	578	578
	Number of Contracts Reviewed	850	850	850
E F F I C I E N C Y	Per Capita Cost of Program (Adjusted for Inflation)	\$4.54	\$5.11	\$5.39
	# of BCC Agenda Items Reviewed per Attorney	142.8	153.2	127.7
	# Resolutions & Ordinances per Attorney	102.8	115.6	96.3
E F F E C T	Outside Legal Fees as % of Total Program Cost	9.3%	13.8%	12.4%
	Staff Development	\$4,554	\$2,446	\$6,000

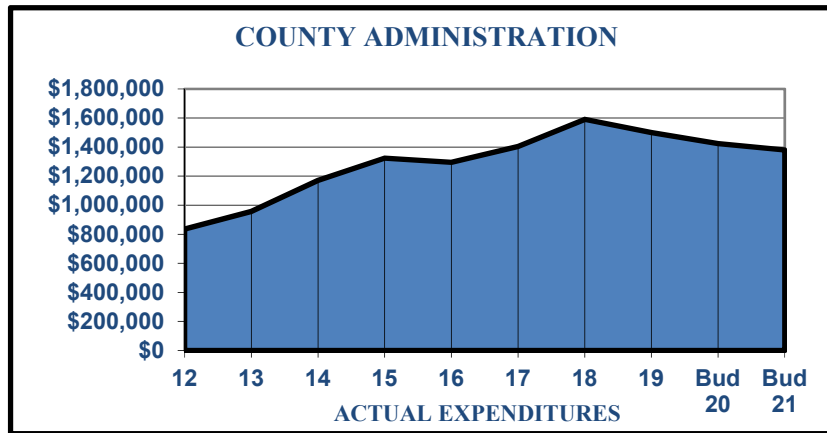
GENERAL FUND

SERVICE AREA: GENERAL GOVERNMENT
DEPARTMENT: COUNTY ADMINISTRATION
PROGRAM: ADMINISTRATION

PROGRAM DESCRIPTION:

The County Administrator is the County’s Chief Administrative Officer and provides leadership, direction, and management to all County departments under the Board of County Commissioners, excluding the County Attorney. As established in Florida Statute Chapter 125, and in accordance with County Ordinances 90-10, 97-35, 99-44, and 10-47, the County Administrator implements and administers the policies and programs established by the Board of County Commissioners.

MISSION: To provide the necessary management, direction, and leadership needed to operate County departments and programs, and implement the policies of the Board of County Commissioners in accordance with State law, best management practices, and professional ethics. In addition, Administration operates in full transparency to ensure all St. Johns County residents, businesses, and stakeholders are informed of County projects, programs, and initiatives.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating conditions.

REVENUE: The revenue to fund the County Administrator’s Office is provided by the General Fund and also through an indirect cost charge to the major Enterprise and certain Special Revenue Funds of the County. Every three years, this indirect cost allocation study is performed by an independent firm to ensure the appropriate indirect management costs for County services are charged as determined.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$1,241,377	\$1,229,686	\$1,316,805	\$1,162,232	\$1,105,733
Operating Expenses	160,012	150,357	198,918	271,190	271,527
Capital Outlay	3,198	210,544	0	0	3,000
TOTAL	\$1,404,587	\$1,590,587	\$1,515,723	\$1,433,422	\$1,380,260

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal # 1: Promote Economic Development

- ◆ The Board of County Commissioners approved economic development incentives for a speculative office building totaling more than 62,500 square feet in Ponte Vedra Beach and for The Link, a technology innovation hub, co-working space, and activity center in Nocatee Town Center. The County also focused on funding assistance for local businesses impacted by COVID-19 by initiating a personal protective equipment program, the Small Business Emergency Assistance Program, the Back to Business Program, and the St. Johns County CARES Small Business Recovery Program.

County Goal # 2: Promote the County's Health, Safety, and Welfare

- ◆ St. Johns County's unemployment rate was 2.7 percent in February 2020. The County launched numerous programs during the spring and summer to combat the impact of COVID-19 within the community and promote health, safety, and welfare for residents and local businesses. For the ninth year in a row, the County was ranked #1 in Florida in the Annual County Health Rankings according to the Robert Wood Johnson Foundation.

County Goal # 3: Address the County's Long-term Financial Stability

- ◆ Administered the annual County budget in full accordance with Florida Statutes.

County Goal # 10: Improve/Expand Communications and Services to Citizens

- ◆ The County expanded communications services in FY 2020 through the addition of two staff members, and transitioned to a departmental liaison model that allows the Communications Division to better serve the organization and the community. All communication efforts were also increased during the COVID-19 pandemic and EOC hurricane response operations, including the launch of several new programs, websites, and social media campaigns. In addition, a communications campaign was initiated to increase awareness regarding the 2020 Census and the benefits a complete count provides to the community.

KEY OBJECTIVES:

County Goal # 1: Promote Economic Development

- Continue to promote and enhance economic development within the County.

County Goal # 3: Address the County's Long-term Financial Stability

- Continue to find and execute revenue improvements and cost savings throughout the County.

County Goal # 10: Improve/Expand Communications and Services to Citizens

- Continue to improve communication between the County, residents, businesses, and other stakeholders.

PERFORMANCE MEASURE		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	9.6	8.6	8.9
	Total Operating and Maintenance Expenditures	\$1,515,723	\$1,648,250	\$1,377,260
O U T P U T	# of Board Meeting Agendas Prepared (including special & emergency)	28	49	49
	Number of Resolutions & Ordinances Adopted	514	578	578
	Total # of Complaints to Administration Addressed	442	406	406
E F F I C I E N C Y	Per Capita Cost of Program (Adjusted for Inflation)	\$5.96	\$6.16	\$4.89
	% Program Cost of Total County Budget	0.29%	0.32%	0.17%
	# of BCC Agenda Items Reviewed/FTEs	74.4	89.1	86.1
E F F E C T	% of Board Meeting Agendas Prepared On-Time	100%	100%	100%
	Aggregate County Millage Rate Increase (Decrease)	(0.0007)	0.0001	(0.4382)
	Property Taxes Paid Per Capita	\$713	\$745	\$738

GENERAL FUND

SERVICE AREA: GENERAL GOVERNMENT

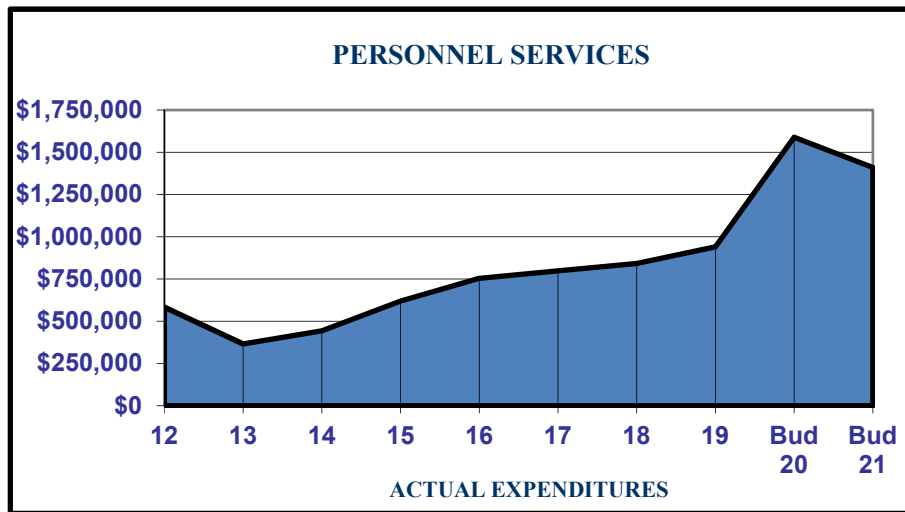
DEPARTMENT: PERSONNEL SERVICES

PROGRAM: PERSONNEL SERVICES

PROGRAM DESCRIPTION:

The Personnel Services Department supports, educates and advises management by gathering facts, diagnosing problems, providing solutions and offering objective assistance and professional guidance on employee-related matters. The County is an equal opportunity employer and the program strives to recruit qualified applicants who meet the needs of County department operations. To retain qualified employees, the Department maintains competitive compensation and benefit programs and provides support to employees as needed. The Department also assists in the development, implementation and coordination of policies and programs related to employment, employee and labor relations, compensation management, benefits management, organizational development, performance and leadership development, succession planning, and employee training and education programs.

MISSION: To attract and retain a knowledgeable and skilled workforce to support the overall quality of services rendered to the public.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects an increase in Personal Services for one Personnel Services Specialists, with operating expenses reduced with the completion of a payroll software upgrade.

REVENUE:

The revenue to fund this program is provided by the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$402,664	\$572,132	\$589,001	\$946,824	\$997,571
Operating Expenses	271,773	270,012	348,663	642,357	412,647
Capital Outlay	0	0	3,047	0	0
TOTAL	\$674,437	\$842,144	\$940,721	\$1,589,181	\$1,410,218

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goals #3 & #10: Address the County's Long-term Financial Stability and Improve/Expand Communications and Services to Citizens

- ◆ Continued management of market-based pay plan and development of analytical tools and resources including an objective factor evaluation system to assist in pay plan decision making.
- ◆ Continued and enhanced training series for new and existing supervisors to focus professional development on front line management. Conducted targeted training for department teams to enhance skills relative to specific needs.
- ◆ Continued robust hiring practices to recruit and onboard highly qualified candidates with the knowledge, skills and abilities to meet the County's evolving operational needs. Continued focus on recruitment utilizing career fairs, ongoing relationships and internships with local educational institutions, social media outlets and use of Online Application System (OAS). Added advertising services like Career Builder to extend the reach for recruitment of high quality candidates.
- ◆ Conducted competitive Request for Proposal process for County's health insurance and pharmacy administrative services contracts resulting in contract negotiations and implementation effective January 1, 2019.
- ◆ Contracted with Kronos under US Communities contract to implement electronic timekeeping system for the entire workforce. Implementation to be completed in FY 2019.
- ◆ Continued working with the Insurance Committee on maintaining a financially sustainable health fund while offering employees competitive insurance options and maintaining compliance with federal legislation.
- ◆ Reviewed all benefits agreements/policies and enhanced voluntary products for accident and cancer policies.
- ◆ Continued monitoring of the County's 457(b) deferred compensation plan for performance to meet the organization's fiduciary obligations and continued on-site financial planning consulting for participants.
- ◆ Continued to support countywide volunteer programs including screening an average of two dozen applications per month while providing support to independent associations in meeting County compliance standards.

KEY OBJECTIVES:

County Goals #3 & #10: Address the County's Long-term Financial Stability and Improve/Expand Communications and Services to Citizens

- Continue to support recruitment and retention of qualified employees with the highest level of skills, knowledge and abilities. This includes the identification and development of succession planning for key positions. Continue to seek and implement tools to assist departments with talent management, communication, development and staffing.
- Provide employees with quality professional development training and educational opportunities.
- Continue to monitor all Human Resources related contracts for competitive cost and effective management while meeting total compensation goals that are relative to the market and effective for recruitment and retention efforts.
- Identify additional technology to increase efficiency to meet the increase in demand of services and to ensure complex compliance requirements.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalent (FTEs)	8.4	8.0	10.4
	Total Operating and Maintenance Expenditures	\$937,674	\$1,252,211	\$1,410,218
	Number of Full-time Equivalent BCC Employees	1,308.25	1,362.63	1,372.95
O U T P U T	Number of Applications Processed	2,912	2,900	tbd
	# New Hires (Seasonal, full time, and part time)	188	188	tbd
	# Terminations / Resignations	164	150	tbd
E F F I C	Program Cost per BCC Employee	\$716.74	\$918.94	\$1,027.14
	% Program Cost of Total County Budget	0.55%	0.62%	0.39%
	Employee Turnover Rate	7.8%	9.0%	tbd
	Average Salary per BCC FTE	\$51,570	\$52,873	\$53,931

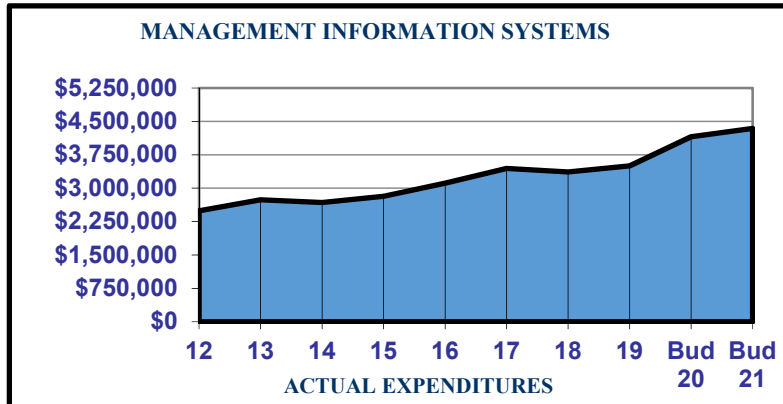
GENERAL FUND

SERVICE AREA: GENERAL GOVERNMENT
DEPARTMENT: INFORMATION SYSTEMS
PROGRAM: MANAGEMENT INFORMATION SYSTEMS

PROGRAM DESCRIPTION:

Administration: This element of the Management Information Systems (MIS) Program provides overall program management including long-range planning of the County’s information technology needs. In addition, MIS Administration works with certain Constitutional Officers to ensure their automated needs are met.
Engineering/Networks and Maintenance: This element maintains and supports all automated hardware for the Board of County Commissioners (BCC) and certain Constitutional Officers. In addition, it is responsible for the review of all new hardware requests, the development of specifications and the purchase and installation of hardware.
Systems Applications: This element develops and maintains software for the BCC and certain Constitutional Officers.

MISSION: To provide the most efficient and effective technology for all County Information System users to assist and serve the citizens of St. Johns County. This is accomplished through technological and system design, and implementation and support to County departments and the Constitutional Officers, which better enables them to implement their various missions.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects operating increases in contractual services and software expenditures.

REVENUE:

The revenue to fund this program is provided by the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$ 2,566,879	\$2,636,390	\$2,787,588	\$2,960,674	\$2,955,842
Operating Expenses	687,691	701,687	708,327	952,065	1,349,114
Capital Outlay	187,362	28,160	6,135	241,180	37,365
TOTAL	\$3,441,932	\$3,366,228	\$3,502,050	\$4,153,919	\$4,342,321

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communications and Services to Citizens

- ◆ Continued to bring more County departments in compliance with the County’s Records Management Program by moving departments over to the Electronic Records Management System and Text Journaling
- ◆ Integrated online credit card payments into WATS, Fire Rescue Billing and Recreation Department.
- ◆ Implemented new version of Anti-Virus solution that includes behavioral monitoring which greatly enhances our level of security at the client device in halting applications that are outside the norm of an end user’s work.
- ◆ Have just about completed the implementation of mobile device management to the final supervised state of all of the County’s mobile devices.
- ◆ During the COVID-19 Pandemic successfully configured laptops and desktops in support of the County’s staff transitioning into a remote work force, implemented a temporary redundant VPN connection and integrated and managed call-in processes for the public and board members along with video conferencing into GTV.
- ◆ Thru either Operating System upgrades or new equipment, ensured every desktop/laptop/server had an operating system version that was supported by the manufacture. Only had to implement a couple of mitigations.
- ◆ Built/Re-built out multiple websites/microsites such as Tax Office, Hurricane, Census, Fire Rescue, COVID-19, Shop and Dine, PledgeSJC and the Shop and Dine mobile application
- ◆ Migrated the County to a hosted Web Content Filter solution, implemented Security Awareness Training online and migrated the County’s Web Certificates over to Wildcard Certificates

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communications and Services to Citizens

- Continue making the County’s data and voice networks as secure as possible in order to protect County data through implementation of technologies.
- Implement a Content Management System and in the process rebuild the County’s Website
- Implement a Managed Security Information and Event Management solution (SIEM).
- Implement some redundant services and expand online backups to a colocation site.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	30	30	30
	Total O&M Expenditures (w/o Capital)	\$3,495,915	\$3,555,481	\$4,304,956
	# of Active Computer – physical desktops/laptops/servers	1,549	1,597	1,640
O U T P U T	# of Hardware Work Order Requests	9,202	11,040	11,592
	# of Internal Software Work Order Requests	3,977	3,036	2,732
E F F I C	% Program Cost to Total County Budget less Reserves	.68%	.69%	.53%
	Total Users Supported per Operations FTE	108	103	110
	# of Work Orders / MIS Technician	766	946	1,053
E F F E C T	% of Hardware Problems Responded within 24 hours	85%	88%	90%
	% of Applications Developed within Expected Time Frame	90%	90%	90%
	% of Equipment Installed Within 10 Days of Receipt	95%	95%	95%

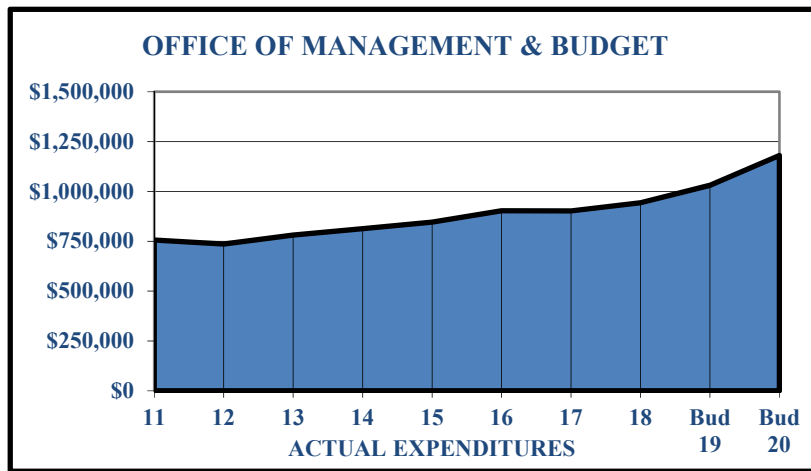
GENERAL FUND

SERVICE AREA: GENERAL GOVERNMENT
DEPARTMENT: OFFICE OF MANAGEMENT & BUDGET
PROGRAM: MANAGEMENT & BUDGET

PROGRAM DESCRIPTION:

The Office of Management & Budget (OMB) is responsible for the facilitation, coordination, preparation, and monitoring of all County budgets. In addition, OMB analyzes and advises on financial management issues for the County to develop more efficient, innovative and effective methods of utilizing resources and personnel under the direction of the County Administrator. During the preparation of the annual budget, OMB coordinates a decentralized process wherein each County department uses a web-based budget preparation program to submit departmental budget requests. This process is successful because County departments are provided with the tools necessary to take more responsibility in creating and managing their department budgets.

MISSION: To assist the County Administrator, County Commission, and County departments/programs through the provision of timely, accurate and relevant information and analyses for planning, budgeting or resource allocation, and effective and efficient management of County services.



FY 2021 BUDGET HIGHLIGHTS: Fiscal Year 2021 reflects the second year addition of a new grant development position to centralize grant applications throughout the County.

REVENUE:

The revenue to fund this program is provided by the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$625,850	\$594,084	\$625,123	\$756,606	\$800,532
Operating Expenses	276,095	349,576	295,689	423,604	397,970
Capital Outlay	0	0	0	0	0
TOTAL	\$901,943	\$943,660	\$920,8112	\$1,180,210	\$1,198,502

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #3: Address the County's Long-term Financial Stability

- ◆ Continued to prepare and administer the annual County budget in full accordance with Florida Statutes.
- ◆ Continued to achieve full compliance with Florida's Truth in Millage Act (TRIM).
- ◆ Provided support for special projects including: audit responses and financial accounting issues, purchase requisition reviews, property acquisition, County pay plan issues and revisions including Fire Rescue union negotiations, economic development issues, debt financing/re-financing, capital project monitoring and planning, deferred maintenance, County Health Insurance (including OPEB) and Worker Compensation strategies, grant oversight, beach parking fee study, supervision of the County Purchasing department, and assisting Fire Rescue, County Golf Course, Beach Services, County Cultural Events, Public Works (including pavement management) as well as other County departments on operational issues and strategies.
- ◆ Advised the County Administrator regarding operational and strategic issues including resource appropriation during the COVID-19 pandemic, ensuring that the County did not operate out of reserves to maintain programs, and responding to changes in State remittances and behavioral changes in citizen activities.

County Goal #10: Improve/Expand Communications & Services to Citizens

- ◆ Continued utilization of a web-based, more fully integrated Budget Preparation Module used by all departments for preparation of their annual budget requests.
- ◆ Published the annual County Financial Plan, Capital Improvement Plan, the Budget-In-Brief, and updated County budget information on the County's website.
- ◆ Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the 27th consecutive year.

KEY OBJECTIVES:

County Goal #3: Address the County's Long-term Financial Stability

- Prepare legal budget documents annually in full accordance with Florida Statutes.
- Monitor and analyze County programs and provide recommendations on funding and improving County program effectiveness and efficiency.
- Assist the County Administrator or designee on issues involving County financial management.
- Maintain and improve the County's reputation for management and budgeting excellence.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	6	7	7
	Total Operating and Maintenance Expenditures*	\$920,812	\$991,430	\$1,198,502
	Total Adopted County Budget	\$733,177,800	\$940,105,545	\$1,053,354,980
O U T P U T	Number of Budget Documents Published	6	6	6
	Number of BCC Meetings (*Special Meetings) & Workshops	31	57*	57*
	# Capital Improvement Projects (CIP) Reviewed	222	226	241
E F F I C I E N C Y	Program Cost Per Capita (Adjusted for Inflation)	\$2.15	\$1.92	\$2.90
	% Program Cost of Total County Budget	0.13%	0.11%	0.11%
	Total County Budget per (non Grant) Budget Staff	\$122,196,300	\$156,684,258	\$175,559,163
E F F E C T	# of Consecutive Years Receiving GFOA Distinguished Budget Presentation Award	26	27	28 tentatively
	% Compliance with all Budget Requirements	100%	100%	100%

* = Shown net of budgeting software and fiscal impact model licensing expense

GENERAL FUND

SERVICE AREA: GENERAL GOVERNMENT

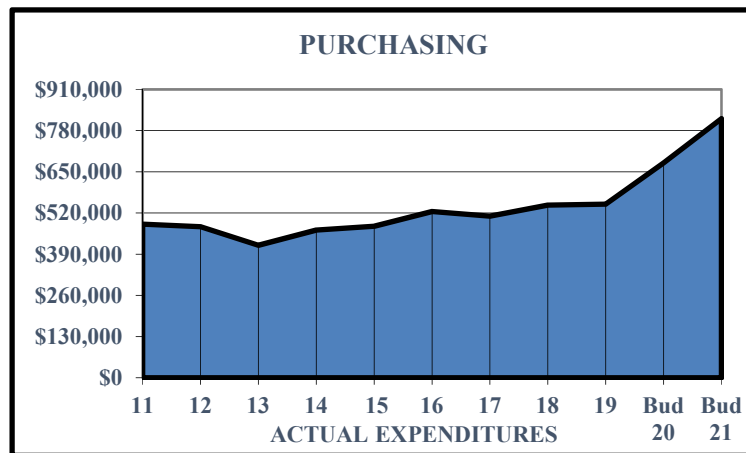
DEPARTMENT: COUNTY ADMINISTRATION / OFFICE OF MANAGEMENT & BUDGET

PROGRAM: PURCHASING AND CONTRACTS

PROGRAM DESCRIPTION:

The Purchasing and Contracts Program (“Program”) serves as the central purchasing office for the County and ensures compliance with all applicable local, state, and federal purchasing laws in addition to County policies and procedures. The Program facilitates and manages the formal and informal solicitation processes for acquiring goods, services, and construction for the County. As well as procurement, the Program assists County departments in interpreting and adhering to County purchasing policies and procedures. Additionally, the Program drafts, negotiates, executes, and administers contracts alongside user departments, including oversight of defaults by vendors, and terminations. The Program also administers the day-to-day activities of the County’s Purchasing Card (P-Card) program, handles warehousing and surplus County property, and evaluates and processes requisitions and purchase orders. The Program also utilizes a computerized contract management system (Conga Contracts) for processing, approving and tracking County contracts and agreements.

MISSION: Provide purchasing and contract services to County departments in a cost effective and efficient manner in compliance with the all applicable local, state and federal codes, rules, and laws as well as County policies and procedures.



FY 2021 BUDGET HIGHLIGHTS: Personal Services and Operating Expenses reflect a new contract management position to improve contract compliance and management and the establishment of an Assistant Director of Purchasing & Contracts.

REVENUE:

The revenue to fund this program is provided by the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$468,108	\$503,774	\$505,278	\$603,395	\$736,462
Operating Expenses	42,082	\$40,917	\$42,705	74,762	79,626
Capital Outlay	0	0	0	0	1,610
TOTAL	\$510,190	\$544,961	\$547,983	\$678,157	\$817,698

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Administered the Procurement Policies and Procedures established by the Board of County Commissioners in a fair and equitable manner and in accordance with Florida Statutes to ensure the County receives the best product or service at the lowest cost.
- ◆ The Purchasing Department received and successfully rejected one (1) formal protest in FY 2020.
- ◆ Obtained Board direction on Local Preference Policy for implementation in 2021.
- ◆ Successfully sold County surplus County vehicles, equipment, and other miscellaneous items that generated \$170,221.75 for the General Fund. Additionally, sold surplus scrap materials for \$2,802.40 for the General Fund
- ◆ Continued to administer the County's Purchasing Card System. During FY 2020 there were 242 cardholders with \$3,727,627.16 in annual purchasing card expenditures, through 9/30/2020.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communications & Services to Citizens

- Assist County departments with County procurement policies and procedures.
- Ensure that the County obtains fair and competitive prices for the goods and services it requires.
- Administer the County Purchasing Card system.
- Review County contracts and provide contract management oversight and support to County departments.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	7	8	9
	Total Operating and Maintenance Expenditures	\$547,983	\$513,431	\$816,088
O U T P U T	# Purchase Orders	2,593	2,696	2,800
	# Formal Bids Processed	48	72	65
	# RFP's / RFQ's Issued	31	29	25
	# Contracts Issued	84	178	120
	# Change Orders Issued	212	304	250
	# Amendments Issued	232	228	165
	# Task Orders Issued	246	323	320
	# Purchasing Cards	240	242	244
E F F I C	Program Cost per Capita (Adjusted for Inflation)	\$2.15	\$1.92	\$2.90
	% Total Program Cost to Total County Budget	.11%	0.10%	.08%
E F F E C T	% Sealed Bids Processed within Five Work Weeks		80%	tbd
	% of Formal Bid Protests Received	0.0%	0.01%	tbd

GENERAL FUND

SERVICE AREA: GENERAL GOVERNMENT
DEPARTMENT: PERSONNEL SERVICES
PROGRAM: COUNTY RISK MANAGEMENT

PROGRAM DESCRIPTION:

Risk Management is responsible for administering a comprehensive safety program and conducting loss control prevention for the County Commission and Constitutional Officers and their employees, with the exception of the Sheriff. The Program procures insurance policies for general liability, County-owned properties, Workers Compensation, vehicles, equipment, employment practice, employee dishonesty, storage tanks, maintenance bonds, and special events. The Program handles all claims filed under these policies to include investigation of liability, participation in pre-trial hearings, mediations, and trials. The Program monitors OSHA compliance, develops safety policies, implements training, and participates in County departmental accident investigations in an effort to reduce the reoccurrence and severity of all qualifying accidents involving County employees and/or equipment. The Program manages on-the-job injuries by authorizing and coordinating medical treatment for employees. The Program manages an aggressive return to work program to decrease claim costs associated with indemnity benefits and to reduce lost productivity in the affected department. The Program also oversees annual drivers' record checks of all employees and random, routine, and post-accident drug testing. The Program also conducts new hire orientation, coordinates the Safety Leadership Team, and reviews all Board of County Commissioners contracts and leases for insurance and indemnity requirements.

MISSION: To create a work environment where there is minimal potential for human, physical, or financial harm for the citizens and employees of St. Johns County. Such an environment will limit the risk and the liability associated with claims and lawsuits, thus minimizing County insurance expense.



FY 2021 HIGHLIGHTS: The budget primarily reflects normal operating increases for FY 2021.

REVENUE:

The revenue to fund this program is provided by the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$122,597	\$111,694	\$106,481	\$120,389	\$120,759
Operating Expenses	37,001	34,174	40,096	42,973	50,561
Capital Outlay	0	0	0	0	0
TOTAL	\$159,598	\$145,868	\$146,577	\$163,362	\$171,320

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve Communications & Services to Citizens

- ◆ Reduced the cost of the previous year's Workers Compensation annual premium by 18.6% and received an excellent Experience Modification Rate of 0.75 which is significantly lower than last year's rate of 0.92 correlating to a significant reduction in the County's premium.
- ◆ Continuing audits on all vehicle insurance schedules to improve insured data and proper coverage for all.
- ◆ Increased number of inspections and scheduled updated appraisals of County facilities to ensure the accuracy of the insurer's schedules and appropriate coverage in case of loss.
- ◆ The Safety Leadership Team conducted an Office Safety Expo to enhance employee's safety skill sets when working with the public during various emergency incidents and liability hazards.
- ◆ Navigated damage claims related to various incidents occurring throughout the year on County owned properties.

KEY OBJECTIVES:

County Goal #10: Improve Communications & Services to Citizens

- Develop/implement technology for enhanced communication between County staff and our citizens to develop efficient customer service for residents and visitors.
- Update the Risk Management and Safety Program policies, procedures, and training allowing Risk Management to function as the primary resource for risk mitigation practices.
- Serve as a resource to decrease losses through site visits and heightened training for the County, including the Constitutional Officers, to ensuring appropriate ownership and accountability of risks.
- Provide prompt and efficient resolution to citizen and damage claims arising from losses involving the County.
- Continue to procure and manage appropriate insurance for County owned properties from hazards and flood, general liability, vehicles, employment practices, equipment, storage tanks, catastrophic inmate medical, and workers compensation for the Board of County Commissioners and Constitutional Officers.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	1.35	1.35	1.35
	Total Operating and Maintenance Expenditures	\$146,577	\$131,626	\$171,320
O U T P U T	# Employees Under Workers Comp Insurance (excluding Sheriff)	1,574	1,622	1,617
	# of County Owned Covered Properties (includes BCC and all Constitutional Offices)	304	312	312
	# Vehicles Covered under Auto Liability Insurance (excluding Sheriff)	739	703	707
E F F I C	Average Annual Cost-per-Employee for Workers Compensation Insurance Coverage	\$960	\$758	\$928
	Average Annual Cost per Vehicle for Insurance Coverage	\$376	\$393	\$411
	% Program Cost of Total County Budget	0.03%	0.03%	0.02%
E F F E C T	% Change Workers Comp Annual Premium Cost	-9.4%	-18.6%	22.0%
	% Change Property Insur. Annual Premium Cost	6.8%	22.5%	10.0%
	Workers Comp Experience Modifier	0.92	0.75	0.78

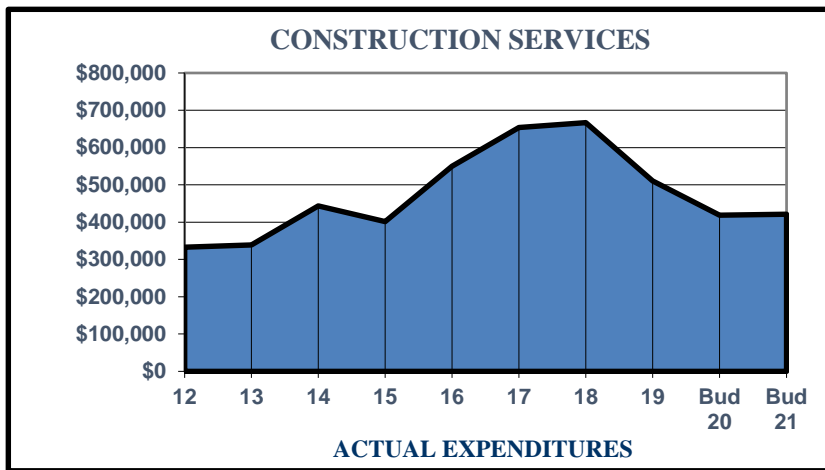
GENERAL FUND

SERVICE AREA: GENERAL GOVERNMENT
DEPARTMENT: PUBLIC WORKS
PROGRAM: CONSTRUCTION SERVICES

PROGRAM DESCRIPTION:

The Construction Services Division of Public Works Department provides contract administration and project management of assigned new construction, capital improvement, and renovations for St. Johns County. In support of the County’s building maintenance, repair and deferred maintenance program, Construction Services provides project design engineering, estimating, specifications, contract administration, and project management for outsourced maintenance and repair projects. Additionally, Construction Services directs overall operations of Public Works.

MISSION: To provide top quality project management and construction services from initial planning through completion on all assigned projects. To pursue the best quality possible at the lowest cost.



FY 2021 BUDGET HIGHLIGHTS: The FY 2021 budget primarily reflects normal operating increases.

REVENUE:

The revenue to fund this program is provided by the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$558,657	\$608,351	\$486,643	\$397,084	\$400,789
Operating Expenses	94,910	19,427	23,535	21,381	20,484
Capital Outlay	0	39,067	0	0	0
TOTAL	\$653,567	\$666,845	\$510,178	\$418,465	\$421,273

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal # 4: Address the County's Deferred and Emerging Infrastructure Needs

- ◆ Completed Fire Station #19 in the Northwest Sector
- ◆ Repaired all the wood elements, decking, rails and walkway on St. Augustine Beach Pier, extending the life expectancy by 10 years.
- ◆ Completed dredging of Treasure Beach Canals for improved waterway access
- ◆ Completed Primary and Guest Firing Range houses at the Sheriff's Training Facility
- ◆ Completed Expansion of Utilities Administration Building on SR. 16 and 4 mile road
- ◆ Completed new off-beach parking on North Beach to qualify for Federal beach re-nourishment funding
- ◆ Replaced Mickler's Weir after it was damaged by Hurricanes Matthew and Irma
- ◆ Renovated Mickler Beach Park, including new restrooms and changing rooms
- ◆ New Public Works Driveway completed to provide secondary access to SR 16
- ◆ Replaced low voltage wiring at Jail Complex and installed new access controls (70% complete)

KEY OBJECTIVES:

County Goal # 4: Address the County's Deferred and Emerging Infrastructure Needs

- Continual oversight of all design, budget, and construction including; identification, planning, and contract management for approved projects. Apply best practices on all construction methodology. Utilize Life-Cycle Cost analysis (LCCA) in new construction planning and building design.
- Manage the County Master Building Plan with input from County Departments and Constitutional Officers.
- Ongoing participation in County-wide RFQ's for professional services on Continuing Contracts.
- Utilize in-house design professional on small projects to reduce consultant fees.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	6	4	4
	Total Operating and Maintenance Expenditures	\$510,178	\$406,634	\$421,273
O U T P U T	Total Projects Managed	54	44	54
	Total Projects Completed	40	35	37
	Capital Projects Managed (in \$ millions)	\$36.8	\$36.1	\$45.2
E F F I C	Program Cost Per Capita (Adjusted for Inflation)	\$2.00	\$1.51	\$1.49
	% of Program Cost of Total County Budget	0.13%	0.07%	0.06%
	Number of Total Projects Managed per FTE	9.0	11	13.5
E F F E C T	% Projects Completed / Projects Managed	74%	80%	64%
	Capital Projects Managed Per FTE (in \$ millions)	\$6.1	\$6.0	\$11.3

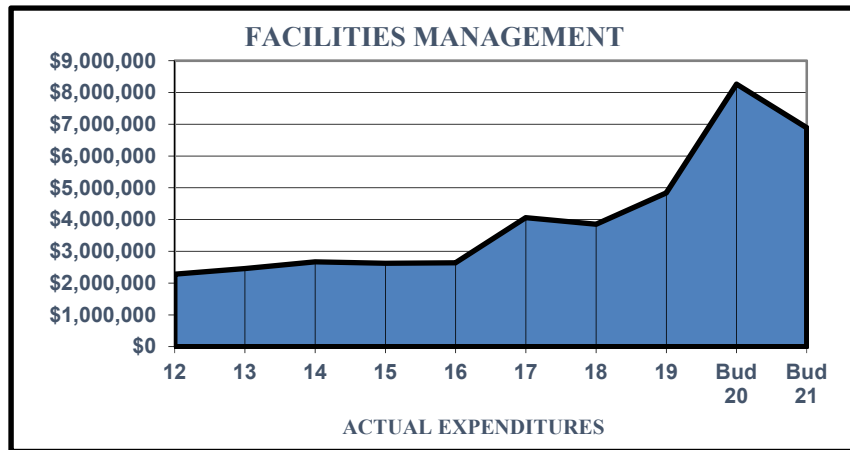
GENERAL FUND

SERVICE AREA: GENERAL GOVERNMENT
DEPARTMENT: FACILITIES MANAGEMENT
PROGRAM: FACILITIES MAINTENANCE

PROGRAM DESCRIPTION:

The Facilities Maintenance Division of the Facilities Management Department provides the full spectrum of facility maintenance and repair services for approximately 2 million square feet of County facilities. These properties range in purpose from recreational facilities and entertainment venues to public safety, general administrative offices and criminal justice facilities. The program’s goal is to ensure that County buildings and facilities reliably and efficiently perform the functions for which they were designed and constructed throughout their service life. In addition, the division performs in-house minor construction and renovation services.

MISSION: Provide maintenance and repair services for St. Johns County’s facilities in a cost effective, customer focused manner to ensure a safe, comfortable, efficient and functional environment for citizens, employees and guests.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects the addition of 1.0 FTE in the form of a plumber to meet the needs of adding square footage to the County’s portfolio. The County’s ongoing deferred maintenance program has decreased due to the efficiency of the department and its ability to continue to identify and address maintenance items across the County.

REVENUE:

The revenue to fund this program is provided by the General Fund. An indirect cost charge is also utilized for repairs to specific facilities that may be funded through an Enterprise or Special Revenue Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$2,142,078	\$2,233,974	\$2,568,677	\$2,976,926	\$3,019,317
Operating Expenses	1,841,730	1,393,648	2,105,952	4,942,899	3,647,270
Capital Outlay	78,083	223,716	167,996	342,510	222,769
TOTAL	\$4,061,891	\$3,851,338	\$4,842,625	\$8,262,335	6,889,356

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal # 4: Address the County's Deferred and Emerging Infrastructure Needs

- ◆ Provided managerial oversight, project planning, project management, and cost accounting for 85 deferred maintenance projects totaling approximately 3.6 million in funding.
- ◆ Replaced (9) HVAC systems at various County facilities, improving energy efficiency, system performance and reliability.
- ◆ Completed the renovation project at the Juvenile Detention facility, converting a general housing unit to a full-service Video Visitation Office. This improved public access to video visitation services and eliminated the costs associated with the previous office rental space and related expenses.
- ◆ Completed phases one and two of the three phase Courthouse HVAC controls project.
- ◆ Completed office renovations for Land Management and GTV.
- ◆ Transitioned daily budget oversight and management for Recreation Building Maintenance funds to Facilities Management. Developed a zero-based maintenance and repair budget for all Recreation properties.

County Goal # 10: Improve/Expand Communication & Service to Citizens

- ◆ Renovated sections of the old Anastasia Mosquito Control Facility for conversion to a Beach Operation Center for the Sheriff Office.
- ◆ Implemented protective measures at various County facilities to reduce the spread of the COVID 19 virus.
- ◆ Provided necessary facility management services to place Fire Station 19 in service.
- ◆ Continued to promote and support increased technical capability and professional development through licensing and professional credentials and certifications.

KEY OBJECTIVES:

County Goal # 10: Improve/Expand Communication & Service to Citizens

- To promote ongoing training and education as a means of increasing employee productivity, proficiency, and job satisfaction.
- To implement the consolidation of building maintenance budgets for all County properties as a means of ensuring the proper allocation and most efficient use of maintenance funds.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	33	35	36
	Number of Trade Workers Only (FTEs)	21	21	22
	Total Operating and Maintenance Expenditures*	\$2,928,194	\$3,287,245	\$3,695,055
	Total Building Square Footage Maintained	1,953,406	1,997,406	2,006,288
O U T P U T	Total Work Order Trade Worker Staff Hours	39,015	36,327	40,480
	Total Number of Work Orders Completed	4,986	4,903	5,470
	Number of Preventative Work Orders	1,320	1,365	1,477
E F F I C	Program Cost per Square Footage Maintained	\$0.98	\$1.64	\$1.84
	Square Footage Maintained per Trade Worker	93,019	95,115	91,195
	Number of Staff Hours / Completed Work Order	7.82	7.40	7.40
E F F E C T	% of Assigned Outsource Projects Completed	90%	86%	100%
	Average Days to Complete Priority 1 Work Orders	1.91	1.93	1.93
	% of Preventative Work Orders	26%	27%	27%

*= does not include deferred maintenance

GENERAL FUND

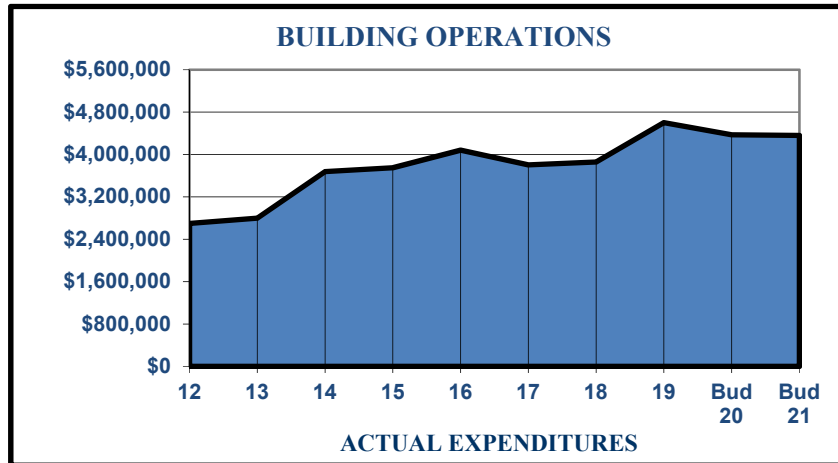
SERVICE AREA: GENERAL GOVERNMENT

DEPARTMENT: FACILITIES MANAGEMENT

PROGRAM: BUILDING OPERATIONS

PROGRAM DESCRIPTION: The Building Operations Division of the Facilities Management Department is responsible for property management, operations and the life safety and access control program for approximately 2 million square feet of County facilities (including the Hastings School building and the Health & Human Services building). In addition, Building Operations manages the Central Receiving Program, which processes and transports inter-departmental mail, USPS mail, and packages. Finally, the Maintenance and Housekeeping program provides janitorial and facility maintenance services to the Judicial/Administrative Campus and Annexes.

MISSION: To provide an attractive, clean, and safe environment for all users of County facilities in a cost effective manner, utilizing a knowledgeable and courteous staff with up-to-date equipment and methodologies.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily maintains a status quo in operating expenses due to budget constraints amid the COVID-19 Pandemic.

REVENUE:

The revenue to fund this program is provided by the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$1,381,548	\$1,406,811	\$1,439,572	\$1,668,137	\$1,625,383
Operating Expenses	2,423,093	2,408,103	2,527,415	2,656,703	\$2,735,793
Capital Outlay	0	43,715	633,845	46,784	0
TOTAL	\$3,804,641	\$3,858,629	\$4,600,832	\$4,371,624	\$4,361,176

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/ Expand Communications and Services to Citizens

- ◆ The Building Operations technical team completed 5,000 work requests in FY 2020. Promptly addressing needed building repairs and performing preventative maintenance activities that help to ensure that County buildings efficiently and reliably perform as designed.
- ◆ The administrative staff processed over 2,900 invoices, requisitioned more than 151 Purchase Orders, and managed 26 outside contracts, all totaling over \$1 million. More than 975 employee and agency identification badges were created for 10 agencies.
- ◆ Property Managers completed 36 Deferred Maintenance/Maintenance and Repair projects and assisted and end user departments with others.
- ◆ Completed the design process for the Medical Examiner’s facility renovations in an effort to accommodate the rapid increase in services provided by their office.
- ◆ Provided enhanced janitorial services to the Judicial/Administrative campus during the COVID-19 pandemic, allowing citizens to conduct their business more safely.

KEY OBJECTIVES:

County Goal #10: Improve/ Expand Communications and Services to Citizens

- To provide reliable, state of the art security services and systems through the addition of, and conversion of, access and life/safety systems utilizing newer, non-proprietary standards-based technologies.
- To move forward with initiating and combining service/maintenance agreements to provide better service at the most economical price.
- To improve mail and package delivery and to maximize the savings achieved by handling mail in bulk.
- To continue providing safe, attractive, and clean building environments for all users.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Requested FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	25	26	26
	Total Operating and Maintenance Expenditures	\$3,966,987	\$3,956,515	\$4,361,176
	Total Security Expenditures*	\$786,065	\$793,762	\$901,981
O U T P U T	Number of Work Requests Processed	4,624	5,256	6,044
	Number of Mail Bins & Packages Processed	19,094	17,135	18,848
	Total Square Footage Maintained	1,953,406	1,997,406	2,006,288
E F F I C	Average Staff Hours per Work Request	2.9	3.0	2.6
	Program Cost / Square Footage Maintained	\$2.03	\$1.98	\$2.17
	Square Footage Maintained per FTE	78,136	76,823	77,165
E F F E C T	% of Work Requests Completed on Time	80%	79%	95%
	% of Packages Delivered with Same-day Service	99.6%	99.7%	99.9%
	% Security Costs of Program Costs	19.7%	20%	20.6%

*Exclusive of some administrative and utilities cost.

GENERAL FUND

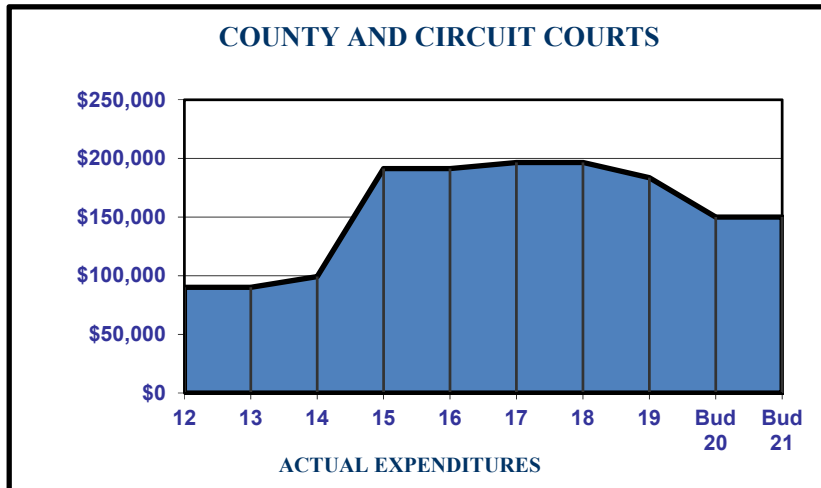
SERVICE AREA: GENERAL GOVERNMENT
DEPARTMENT: CONSTITUTIONAL OFFICERS & COURT SERVICES
PROGRAM: CLERK OF COURT
PROGRAM ELEMENT: COUNTY AND CIRCUIT COURTS

PROGRAM DESCRIPTION:

Article V, Section 14 of the Constitution of the State of Florida states that the County is responsible to “...fund the cost of communications services, existing radio systems, existing multi-agency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the circuit and county courts, public defenders’ offices, states attorneys’ offices, guardian ad litem offices and the office of the clerks of the circuit and county courts performing court related functions.” In this capacity, the Clerk’s functions are as follows:

- ◆ Servicing and maintaining the phone system including billing.
- ◆ Servicing and maintaining court-related financial and judicial hardware and software applications.
- ◆ Servicing and maintaining court-related facsimile equipment contracts including billing.

MISSION: The Clerk of the Circuit Court is responsible under Florida Statutes 34.032 for recording and handling all minutes and related duties for all misdemeanors, felonies, small claims and traffic cases for the County and Circuit Courts. The Clerk of the Court serves as the Clerk of the Board of County Commissioners, as well as auditor, recorder and custodian of all County funds.



FY 2021 BUDGET HIGHLIGHTS: The FY 2021 personnel services budget reflects a reduction in staff and contribution for Other Postemployment Benefits (or OPEB).

REVENUE:

The revenue to partially fund the Clerk of Court’s County Court budget is provided by the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$129,550	\$147,550	\$146,550	\$118,000	\$106,190
Operating Expenses	63,000	43,000	31,000	32,000	41,310
Capital Outlay	4,000	6,000	6,000	0	2,500
TOTAL	\$196,550	\$196,550	\$183,550	\$150,000	\$150,000

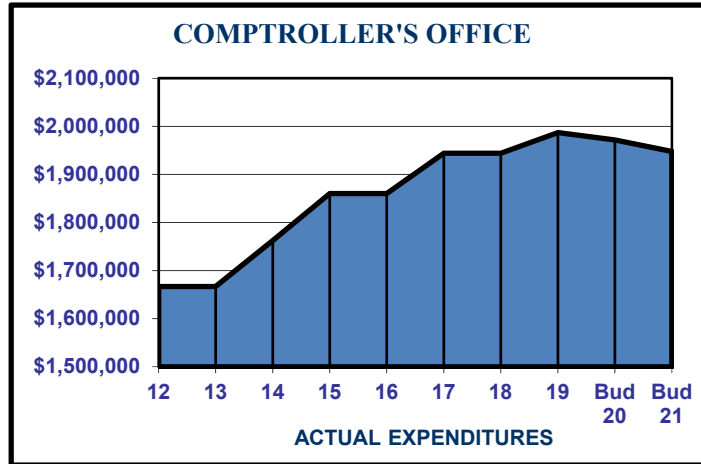
GENERAL FUND

SERVICE AREA: GENERAL GOVERNMENT
DEPARTMENT: CONSTITUTIONAL OFFICERS & COURT SERVICES
PROGRAM: CLERK OF COURT
PROGRAM ELEMENT: COMPTROLLER'S OFFICE

PROGRAM DESCRIPTION:

The Comptroller's Office is a department of the Clerk of Circuit Court. Article VIII of the Florida Constitution states "...the Clerk of the Circuit Court shall be the ex-officio Clerk of the Board of County Commissioners, auditor, recorder and custodian of all County funds." The Clerk has elected to organize the Comptroller's Office to include both responsibilities as ex-officio Clerk of the Board and duties as County auditor and custodian of County funds. These duties include all of the basic accounting functions including Accounts Payable, Payroll, General Ledger Maintenance, Vendor File Maintenance, Fund Accounting and Financial Reporting. Additionally, this department funds the Minutes and Records Office of the Board secretaries who are employed by the Clerk of Courts.

MISSION: Serve as the elected Chief Financial Officer, County Auditor, custodian of all County funds and official recorder.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating activities.

REVENUE:

The revenue to fund the Clerk of Court's Finance Department is provided by the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$1,757,750	\$1,718,700	\$1,770,700	\$1,794,400	\$1,746,450
Operating Expenses	175,850	216,000	208,700	169,900	181,350
Capital Outlay	10,600	9,500	7,500	7,500	20,000
TOTAL	\$1,944,200	\$1,944,200	\$1,986,900	\$1,971,800	\$1,947,800

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Processed over \$72.7 million in payroll for the County.
- ◆ Processed 57,221 accounts payable invoices totaling \$186.4 million for the County.
- ◆ Tracked over \$1.93 billion in County fixed assets.
- ◆ Continued receiving an Unmodified Independent Auditor Opinion on the County’s Comprehensive Annual Financial Report (CAFR).
- ◆ Received the GFOA Distinguished Certificate of Achievement for Excellence in Financial Reporting for the twenty- ninth (30) consecutive year.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Pre-audit all disbursement requests to ensure requests are for a lawful purpose.
- Maximize the investment income on County funds in accordance with the County Investment Policy.
- Receive GFOA Distinguished Certificate of Achievement for Excellence in Financial Reporting.
- Prepare financial statements in accordance with generally accepted accounting principles to meet the needs of decision-makers and comply with all legal requirements.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalent (FTEs)	21.99	22.24	21.44
	Total Operating and Maintenance Expenditures	\$1,979,400	\$1,964,300	\$1,927,800
O U T P U T	Total All Funds, All Expenditures (less Reserves)*	\$514,569,216	\$513,788,014	\$809,875,532
	Total County Budget	\$841,799,558	\$940,105,545	\$1,066,490,093
E F F I C	Program Cost per Capita (Adjusted for Inflation)	\$7.78	\$7.33	\$6.84
	Program Cost as % of Total County Budget (less Reserves)	0.32%	0.27%	0.23%
	Total Fund Expenditures per FTE	\$23,400,146	\$23,019,979	\$37,774,045
E F F E C T	Consecutive Years receiving the GFOA Distinguished Certificate of Achievement for Excellence in Financial Reporting	28	29	30
	% Compliance for an Unqualified Independent Auditor Opinion	100%	100%	100%
	Total County Interest Income	\$5,507,825	\$7,843,175	tbd

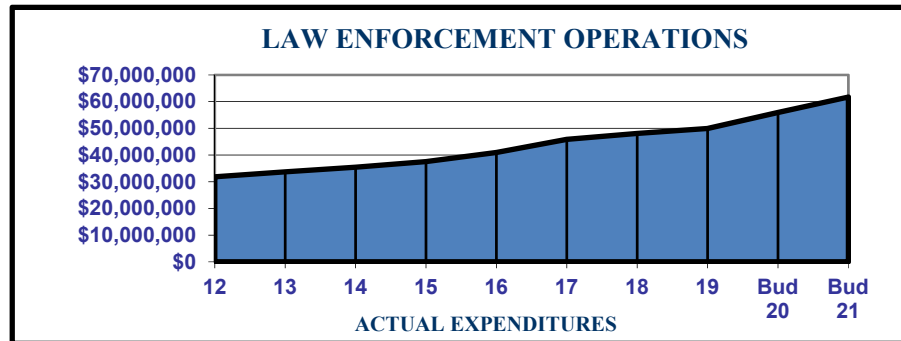
GENERAL FUND

SERVICE AREA: PUBLIC SAFETY
DEPARTMENT: CONSTITUTIONAL OFFICERS & COURT SERVICES
PROGRAM: SHERIFF'S OFFICE
PROGRAM ELEMENT: LAW ENFORCEMENT OPERATIONS

PROGRAM DESCRIPTION:

Law Enforcement Operations are principally comprised of uniform patrol, investigation units, traffic unit, communication center, and special teams (bomb team, crisis intervention, SWAT, marine unit, aviation, etc.). This program is under the direction of the constitutionally elected Sheriff and is responsible for the general welfare of the County's citizens and visitors, providing for their protection through patrolling all areas of the County, answering requests for assistance and investigating criminal activities. An additional responsibility of Homeland Security, as well as extensive operations during mutual aid requests due to natural disasters, has expanded the traditional roles and boundaries of the program. Law Enforcement Operations enforce County ordinances, State and Federal laws, investigates crimes, promotes crime reduction, and assists other Law Enforcement Agencies on these goals.

MISSION: To provide the most efficient and effective enforcement and police protection to all County citizens and visitors in an effort to maintain a safe and secure community.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects an increase in staff salaries and operational cost increases. Other expenditures relate to the fleet rotation-financing program.

REVENUE:

The Law Enforcement element of the St. Johns County Sheriff's Office is funded from the County's General Fund. Additional funding is received in the way of contracted services with St Johns County School Board for 31 School Resource Deputies and the Municipal Service District of Ponte Vedra for five (5) Deputies. Fees, grants and state crime prevention funding are also used to offset expenditures.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$35,140,117	\$37,277,690	\$39,123,299	\$42,780,582	\$45,574,064
Operating Expenses	8,616,305	8,409,437	8,243,241	9,423,337	11,639,697
Capital Outlay	787,470	944,201	801,850	1,317,514	1,215,414
Other	1,332,223	1,488,463	1,793,782	2,408,878	3,301,500
TOTAL	\$45,876,115	\$48,119,791	\$49,962,172	\$55,930,311	\$61,730,675

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #2: Promote the County’s Health, Safety, and Welfare

- ◆ With the implementation of the Sector Plan hired and placed additional deputies to allow for continuous coverage of St. Johns County.
- ◆ To comply with the Marjory Stoneman Douglas Public Safety Act the Sheriff’s Office Hired 11 Youth Resource Deputies in addition to 15 hired from the previous year to bring the total number of Youth Resource Deputies and Supervisors to 44.

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Continued to utilize Social Media to provide real time Law Enforcement updates to Citizens of St. Johns County.
- ◆ Established ALERT ST. JOHNS Emergency Notification System to alert the residents of St. Johns County of emergency public safety issues. This geographical based notification system sends emergency messages to targeted areas.

KEY OBJECTIVES:

County Goal #2: Promote the County’s Health, Safety, and Welfare

- Establish a new Training Facility to focus on in-depth training for deputies including, but not limited to, driving skills, weapons training and active shooter scenarios.

County Goal #10: Improve/Expand Communication & Services to Citizens

- Constructing a new Communications/Intelligence Center with modernized equipment to allow for better communications for emergency responses.

PERFORMANCE MEASURES		Actual FY ‘19	Estimated FY ‘20	Adopted FY ‘21
I N P U T	Number of Full-time Equivalents (FTEs)	436	471	506
	Total Operating and Maintenance Expenditures	\$47,366,540	\$52,203,919	\$57,213,761
O U T P U T	Calls for Service (excluding Routine Patrol)	209,449	226,159	242,868
	Traffic Crash Investigations Agency-wide	4,629	5,401	6,189
	Uniform Traffic Citations Issued	13,988	15,093	16,214
	Pieces of Evidence Taken In	17,458	17,808	18,158
E F F I C	Program Cost per Capita (Adjusted for Inflation)	\$186.18	\$195.06	\$203.22
	Average Minutes Spent on a Call	32.3	32.0	31.0
	Pieces of Evidence / FTEs Processing Evidence	1,643	1,653	1,662
E F F E C T	County Crime Rate Index (per 100,000)	1,187	1,003	857
	% of Florida Crime Rate Index	46%	39%	35%
	% Change in False Alarms	22.9%	1.2%	1.2%

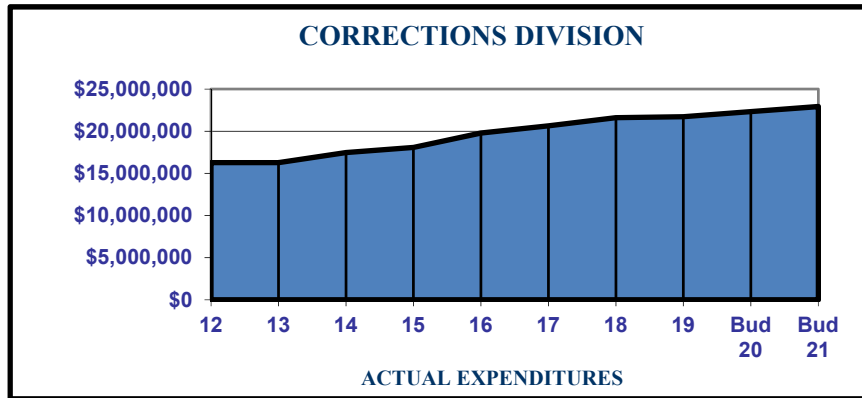
GENERAL FUND

SERVICE AREA: PUBLIC SAFETY
DEPARTMENT: CONSTITUTIONAL OFFICERS & COURT SERVICES
PROGRAM: SHERIFF'S OFFICE
PROGRAM ELEMENT: CORRECTIONS DIVISION / DETENTION FACILITIES

PROGRAM DESCRIPTION:

The Corrections Division is responsible for the security, care, custody and control of all inmates within St Johns County. This requires that all basic human needs be provided such as housing, food, and medical care. Additionally, other programs are provided, i.e., education and a variety of counseling opportunities. The Detention Facility has a present capacity of 39 cellblocks or 764 beds. Included in the 764 beds is the Community Release Center, which is a 100 bed minimum-security facility. This Center includes work release, county work squad, and other authorized inmate activities. Additionally, it is the responsibility of the Division to guarantee inmate appearance in court, provide transportation for court ordered activities (i.e., medical appointments, evaluations, etc.) while at the same time protecting society.

MISSION: To provide security, care, custody and control of all inmates incarcerated within the St Johns County Sheriff's Office Corrections Detention Center. Also provide programs for inmates to re-enter society after release from custody.



FY 2021 BUDGET HIGHLIGHTS: The budget reflects the staff and operating cost increases. The budget continues to maintain the required expenses to sufficiently sustain the daily operating costs of the detention facility.

REVENUE:

The Corrections Division of the St. Johns County Sheriff's Office is funded by the General Fund. Additional statutory allowed service charges provide some supplemental funding.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$15,913,902	\$16,805,960	\$17,016,301	\$17,147,769	\$17,935,205
Operating Expenses	4,533,289	4,587,923	4,643,835	5,086,960	4,919,902
Capital Outlay	134,225	167,778	17,600	95,665	66,552
Other	54,401	45,079	37,636	0	0
TOTAL	\$20,635,817	\$21,606,740	\$21,715,372	\$22,330,394	\$22,921,659

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #2: Promote the County's Health, Safety, and Welfare

- ◆ Added a mental health counselor position to assist the current Director of Mental Health.
- ◆ Moved off-site Video Visitation from Lewis Point to Avenue D saving more than \$70,000.00 in our budget.
- ◆ Started the implementation of door access control system security cameras with the main unit and work release center.
- ◆ Instituted several new security/safety measures within Corrections.

KEY OBJECTIVES:

County Goal #2: Promote the County's Health, Safety, and Welfare

- Continue to develop cooperative agreements with other community agencies to provide inmate services, such as drug and alcohol counseling, food services and educational programs.
- Continue to utilize the most recent technology and tools to enhance the security and maintain the solidity of the main Detention Center.
- Continue to establish community partnerships to assist those post-incarcerated as they re-enter the general public.
- Continue to enhance the integrity of the correctional complex in utilizing the highest standards for maintenance and structural safety.
- Continue additional officer training to enhance staff knowledge, skills and abilities to perform assignments.
- Continue to find more efficient/productive ways to limit the spread of Covid-19 and other diseases.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	205	210	216
	Total Operating and Maintenance Expenditures	\$21,677,736	\$22,234,729	\$22,855,107
O U T P U T	Average Daily Inmate Population	443	403	450
	Number of Inmate Admissions / Releases	11,279	9,292	12,000
	Number of Inmate Transports	5,185	4,398	5,400
E F F I C	Inmate/Staff Ratio	2.16	1.96	2.13
	Total Program Operating Cost per Inmate Per Day	\$134	\$151	\$139
	Work Release Inmate Participation Per Day	12	10	15
E F F E C T	% of Opened & Staffed Cellblocks	100%	100%	100%
	Average Minutes Spent per Inmate on the Booking Process	65	66	68
	Inmate Labor Value (based on minimum wage)	\$296,438	\$249,952	\$374,928

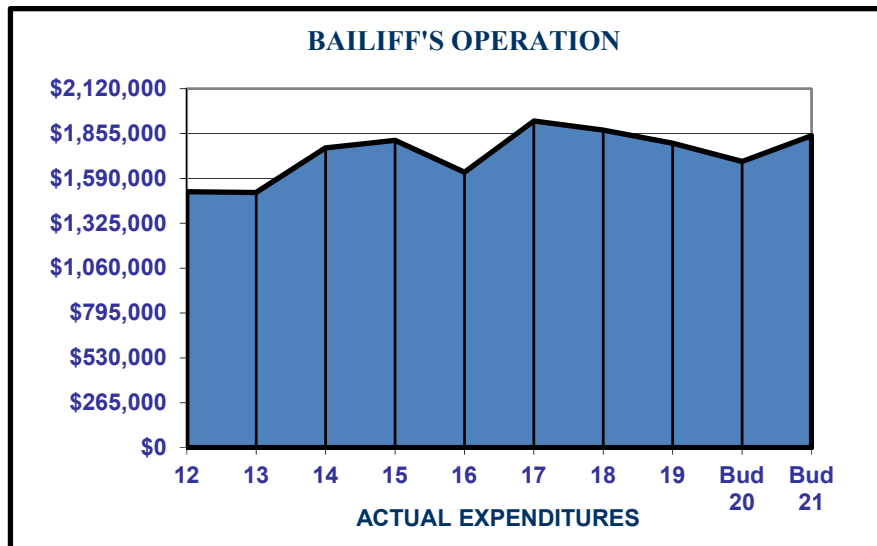
GENERAL FUND

SERVICE AREA: PUBLIC SAFETY
DEPARTMENT: CONSTITUTIONAL OFFICERS & COURT SERVICES
PROGRAM: SHERIFF'S OFFICE
PROGRAM ELEMENT: BAILIFF'S OPERATION

PROGRAM DESCRIPTION:

This program is under the direction of the constitutionally elected Sheriff. The primary function of the Bailiff's Operation is to provide safety and security for all those that enter the St. Johns County Judicial Complex, including security of the judiciary and courtrooms, the movement of inmates, jurors, victims, and witnesses, and monitoring the Video Surveillance System throughout the Courthouse. This program also assists the public with fingerprinting.

MISSION: Provide security and safety for all citizens who enter the St. Johns County Judicial Center Complex. Maintain security and safety for all judges, staff and Constitutional Officers of St. Johns County. Respond to calls for service within the Judicial Center Complex.



FY 2021 BUDGET HIGHLIGHTS: The budget continues to maintain the required expenses to sufficiently sustain the daily operating costs of the Bailiff's Operation.

REVENUE:

The Bailiff's Operation of the St. Johns County Sheriff's Office is funded by the General Fund.

EXPENDITURES:

Category	Actual Expenditure FY '17	Actual Expenditure FY '18	Actual Expenditure FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$1,825,349	\$1,775,358	\$1,707,437	\$1,595,910	\$1,759,406
Operating Expenses	100,346	94,098	90,825	88,510	83,141
Capital Outlay	3,014	6,000	0	5,500	0
TOTAL	\$1,928,736	\$1,875,456	\$1,798,262	\$1,689,920	\$1,842,547

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #2: Promote the County's Health, Safety, and Welfare

- ◆ Reviewed security to courthouse complex to include entrances and exits and Judge's courtrooms, and adjusted if needed
- ◆ Continued to provide training for all security and Deputy's to include providing active shooter training drills in the courtroom.

KEY OBJECTIVES:

County Goal #2: Promote the County's Health, Safety, and Welfare

- ◆ Continue to maintain and implement enhanced security procedures within the expanded Judicial Complex.
- ◆ Evaluate policies and procedures to enhance safety due to COVID-19.
- ◆ Continue to assess the needs of the Criminal Justice Complex and provide the best security and law enforcement services to the employees and citizens within the complex on a daily basis.
- ◆ Ensure Bailiff's unit personnel are current with their training for C.I.T

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	16	16	16
	Total Operating and Maintenance Expenditures	\$1,798,262	\$1,684,420	\$1,842,547
	Total Sitting Judges / Hearing Officers	9	9	9
O U T P U T	Total Number of Citizens Entering the County Courthouse	628,042	282,477	883,183
	Contraband Weapons Brought Through Security Checkpoints*	0	0	0
	New Arrests Made by the Bailiffs in the Courthouse	195	176	220
	Total Number of Fingerprinting Services	3,188	2,775	3,500
E F F I C	Per Capita Cost of Program (Adjusted for Inflation)	\$7.06	\$6.29	\$6.54
	Number of Citizens Entering / Staff per Day	80	95	119
	FTE's per Judge / Hearing Officer	1.88	1.88	2.00
E F F E C T	# Security Breaches	0	0	0
	% Video Surveillance Monitoring of Judicial Complex (to meet homeland security challenges)	100%	100%	100%

*Weapons no longer confiscated at the entrance. Visitors must return weapons to their vehicles.

GENERAL FUND

SERVICE AREA: PUBLIC SAFETY
DEPARTMENT: CONSTITUTIONAL OFFICERS & COURT SERVICES
PROGRAM: SHERIFF'S OFFICE
PROGRAM ELEMENT: SPECIAL PROGRAMS / INMATE MEDICAL

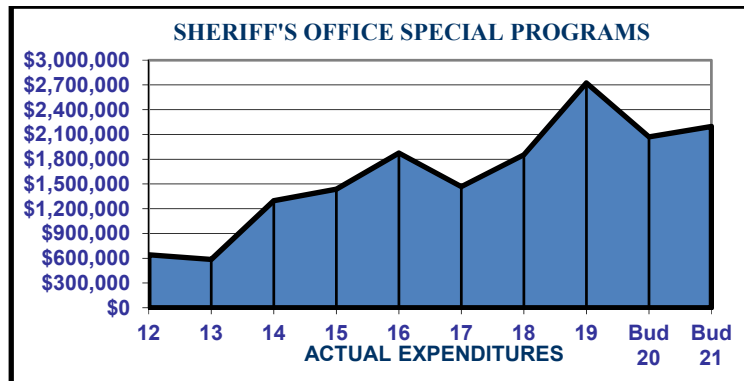
PROGRAM DESCRIPTION:

SCHOOL CROSSING GUARD: The School Crossing Guard Element is designed to provide safety to school age children and protect motorists traveling in the vicinity of St. Johns County Schools.

LAW ENFORCEMENT EDUCATION: The Law Enforcement Education Element was established to provide funding for the County's Criminal Justice Training Program. The funding was subsequently combined with the School Crossing Guard Element to allow the Sheriff the flexibility to shift funds where they are most needed.

SCHOOL SAFETY: The School Safety Element was established in compliance with the 2018 Marjory Stoneman Douglas High School Public Safety Act that outlines significant reforms to make Florida schools safer while keeping firearms out of the hands of mentally ill and dangerous individuals.

INMATE MEDICAL: The cost of providing inmate outside medical services primarily from hospitals has been shifted to the Board in FY 2014 in order to attempt to obtain better overall cost savings.



FY 2021 BUDGET HIGHLIGHTS: The budget reflects an increase related to School Crossing Guard personnel and the increasing cost of providing inmate healthcare.

REVENUE:

The revenue to fund the Law Enforcement Education Element is provided by fines collected through Florida Statutes 318.18 and 318.21 that allows counties to establish a training program and fund it through a County resolution. The funding for School Crossing Guards was changed in FY 2005 with Article V revisions and the General Fund now provides the funding for this program. Inmate Medical is also funded from the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
School Crossing Guards	\$703,649	\$774,470	\$788,227	\$974,920	\$1,102,613
School Safety	0	0	1,000,000	0	0
Inmate Medical	763,661	1,079,215	\$936,215	1,095,095	1,095,095
TOTAL	\$1,467,310	\$1,853,685	\$2,724,442	\$2,070,015	\$2,197,708

GENERAL FUND

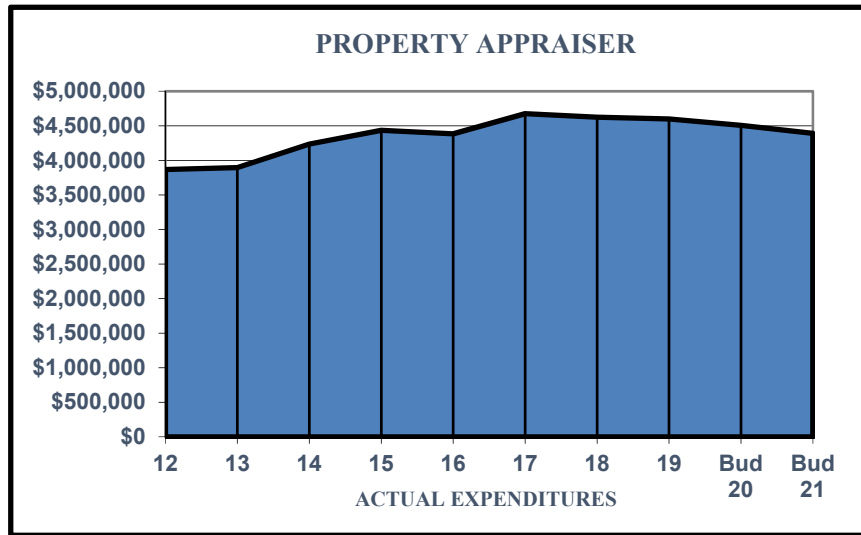
SERVICE AREA: GENERAL GOVERNMENT

DEPARTMENT: CONSTITUTIONAL OFFICERS & COURT SERVICES

PROGRAM: PROPERTY APPRAISER

PROGRAM DESCRIPTION:

The independently elected Property Appraiser is responsible for the assessment of all properties in the County and administers exemptions for all taxing authorities in the County under the Florida Constitution and Florida Statutes 193-196 and 200. Florida’s “Save Our Homes” legislation generally restricts, with some exceptions, annual increases in homestead-exempt residential property valuation to the lesser of the Consumer Price Index (CPI) or 3%. Annual increases for other property are restricted to 10% maximum.



FY 2021 BUDGET HIGHLIGHTS: The Property Appraiser’s budget is fee-based according to Florida Statutes and primarily reflects increases in total County property value assessments.

REVENUE:

The budget for the Property Appraiser is approved by the State Department of Revenue and is funded by the County’s General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other	4,675,584	4,624,498	4,599,177	4,506,432	4,391,019
TOTAL	\$4,675,584	\$4,624,498	\$4,599,177	\$4,506,432	\$4,391,019

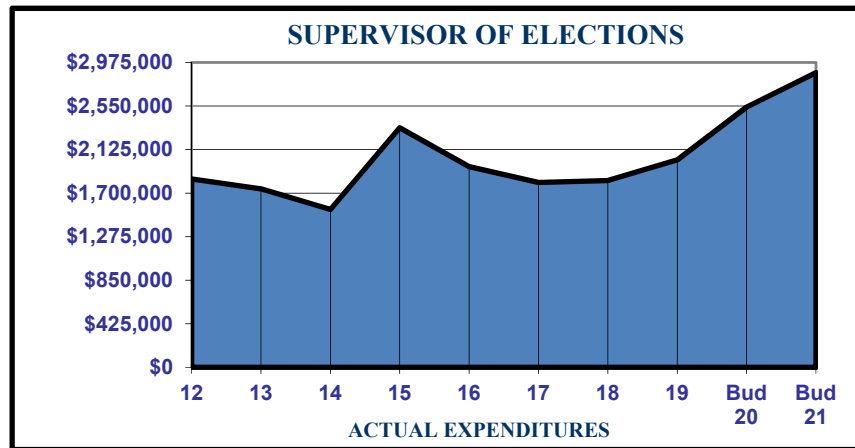
GENERAL FUND

SERVICE AREA: GENERAL GOVERNMENT
DEPARTMENT: CONSTITUTIONAL OFFICERS
PROGRAM: SUPERVISOR OF ELECTIONS
PROGRAM ELEMENT: ELECTION SERVICES

PROGRAM DESCRIPTION:

The Supervisor of Elections is independently elected and is vested with the responsibility and duty to update voter registration information into the statewide Florida Voter Registration System (FVRS) as the official custodian of documents received by the Supervisor related to the status of St. Johns County. The Supervisor is also charged with conducting federal, state, county, municipal and special district elections in St. Johns County in a fair and impartial manner in accordance with the Election Laws of the State of Florida (FS 97-106).

MISSION: Provide all citizens of the County the opportunity to register to vote and exercise their right to vote. Conduct fair and impartial elections in St. Johns County and assure that every vote is accurately counted.



FY 2021 BUDGET HIGHLIGHTS: The Supervisor of Elections budget will generally vary according to the number and type of elections during a fiscal year.

REVENUE:

The revenue to fund the Supervisor of Elections is provided by the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$1,154,375	\$1,140,837	\$1,222,249	\$1,490,614	\$1,527,511
Operating Expenses	564,717	668,870	746,642	1,032,469	1,297,565
Capital Outlay	85,291	12,213	55,779	\$15,786	51,175
TOTAL	\$1,804,383	\$1,821,920	\$2,024,670	\$2,538,869	\$2,876,251

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Accurately maintained voter registration records.
- ◆ Performed ongoing and bi-annual list maintenance activities in accordance with Section 98.075, Florida Statutes, by mailing out over 8,700 notices. These activities identify voters who have moved but failed to update their addresses.
- ◆ Maintained and tested all voting equipment.
- ◆ Continued to use new Elections Security Grant funds and budgeted county funds to strengthen the implementation of cyber security for election systems, enhance election technology and to continue election administration and voter education activities by printing and mailing Sample Ballots to registered voters.
- ◆ Received and verified thousands of constitutional amendment petition and candidate petition forms.
- ◆ Conducted a successful March 17, 2020, Presidential Preference Primary Election.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Maintain accurate voter registration records, which will be further enhanced by Florida's recent joining of the ERIC Project.
- Assure all polling places meet state and federal requirements of accessibility for disabled and elderly voters.
- Provide voter registration services and conduct voter education programs throughout the County to provide all citizens the opportunity to register to vote and participate in the election process.
- To conduct two successful elections: the August 18, 2020, Primary Election and the November 3, 2020, General Election.
- Provide choices in the way voters may cast their ballots: vote-by-mail, early voting, and election day voting.
- Convert all voting materials in the office to dual language, English/Spanish, this includes all precinct signage, voting equipment, voter information cards, all educational materials and election administration voter forms and handouts.
- Mail sample ballots to every registered voter prior to each election.
- Provide eight early voting locations for more convenient voting opportunities.
- Conduct federal, State, municipal, special district, and community development district elections in an honest, fair, accurate and impartial manner for all voters of the County and assure every vote is counted.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	11	11	12
	Total Operating and Maintenance Expenditures*	\$1,908,257	\$2,444,014	\$2,533,458
O U T P U T	Number of Registered Voters in County	187,736	191,505	205,000
	Number of New Voters Registered	11,407	3,769	13,495
	Number of Elections (including Primaries/Special)	1	2	1
E F F I C	Program Cost Per Capita (Adjusted for Inflation)	\$7.50	\$9.13	\$9.00
	Program Cost of Total County Budget	0.23%	.25%	.23%
	Program Cost per Registered Voter	\$10.16	\$12.76	\$12.36
E F F E C T	% Compliance with Election Laws	100%	100%	100%
	% of Registered Voters to Total County Population	73.79%	72.26%	74.25%
	% Increase of New Voters Registered	.32%	2.01%	7.05%

*= Net of Grant Expenditures

GENERAL FUND

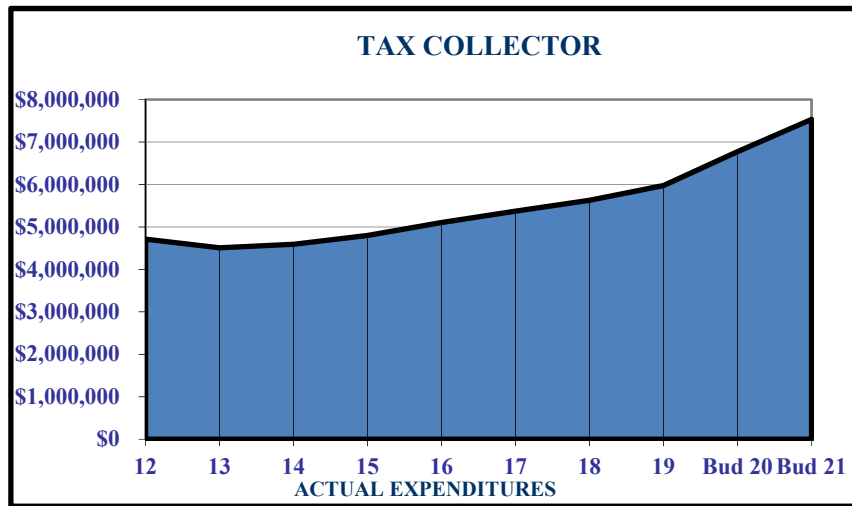
SERVICE AREA: GENERAL GOVERNMENT

DEPARTMENT: CONSTITUTIONAL OFFICERS & COURT SERVICES

PROGRAM: TAX COLLECTOR

PROGRAM DESCRIPTION:

The independently elected Tax Collector is responsible for: collection of revenue and public funding for a variety of State, regional and local governmental agencies and taxing authorities; enforcement against delinquency in payment of such revenues and funds; investment of public funds pending distribution; adherence to procedures designed to promote fairness to the taxpayer and efficiency and accountability; and serving within each County jurisdiction as the contact on a daily basis between citizens and the various State, regional and local governmental agencies and taxing authorities to whom they pay their monies.



FY 2021 BUDGET HIGHLIGHTS: The Tax Collector’s budget is fee-based according to Florida Statutes and reflects commissions on all property taxes collected for the County (including the School Board and municipalities). In November 2020, the Tax Collector returned \$5,859,354 in excess fees collected for the 2019-2020 Fiscal Year to the County.

REVENUE:

The source of funding for the Office of the Tax Collector is the General Fund. This Office, as outlined in Florida Statute 192.091, collects commissions on all real estate and tangible personal property taxes and special assessments collected and remitted. Funding is through statutory-based fees to implement State agency licensure functions, contract based charges and statutory based commissions.

EXPENDITURES:

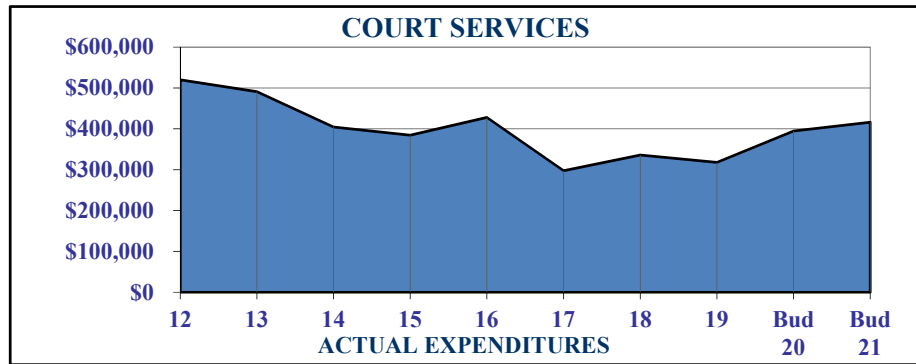
Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	5,371,235	5,626,833	5,973,551	6,772,680	7,351,898
Other*	0	0	0	0	0
TOTAL	\$5,371,235	\$5,626,833	\$5,973,551	\$6,772,680	\$7,351,898

GENERAL FUND

SERVICE AREA: GENERAL GOVERNMENT
DEPARTMENT: CONSTITUTIONAL OFFICERS & COURT SERVICES
PROGRAM: COURT SERVICES

PROGRAM DESCRIPTION:

Court Services consists of the following program elements: **Circuit Court** hears felony criminal cases, civil cases exceeding \$15,000, family law matters (dissolutions of marriage, child support, custody, visitation, and juvenile delinquency), probate/guardianship cases, and mental health/substance abuse cases. **County Court** hears all traffic cases, civil cases up to \$15,000, small claims, landlord tenant and misdemeanor criminal cases. **Court Reporting** covers court proceedings and provides court or other official transcriptions. **Guardian Ad Litem** represents Court appointed advocates for abused and neglected children. **Veterans Court** assists certain veterans involved in the criminal justice system. Florida Article V revisions also have resulted in certain defined County expenditures for the **State Attorney** and **Public Defender** being moved from the Additional Court Cost Trust Fund to the General Fund. The **Juvenile Justice** expenditure is a relatively new mandated requirement from the State for the County to fund pre-adjudication detention services for juveniles of County origin.



FY 2021 BUDGET HIGHLIGHTS: The budget reflects an increase in St. Johns County’s annual percentage share for the Juvenile Justice program and increased demand for deaf interpretation services in the Circuit Court.

REVENUE:

Revenue used to pay for expenditures reflected herein is derived from the General Fund. Article V revisions resulted in changes in the funding of such services by the State and County. Funding for the Drug Court program (originally a federal grant within Circuit Court) has been provided through the Court Innovation Fund.

EXPENDITURES:

Category	Actual Expenditures '17	Actual Expenditures '18	Actual Expenditures '19	Adopted Budget FY '20	Adopted Budget FY '21
Circuit Court	9,576	\$8,416	\$11,190	\$14,328	\$19,120
County Court	3,285	3,713	3,986	6,243	6,240
Court Reporting	1,375	1,346	1,339	1,498	1,495
Guardian Ad Litem	72,114	74,172	77,386	80,967	82,310
State Attorney	17,659	17,262	18,045	19,695	20,130
Public Defender	600	751	621	1,021	1,021
Juvenile Justice	157,879	165,047	137,713	192,121	211,070
Veterans Court	35,002	65,246	67,760	78,834	74,700
TOTAL	\$297,490	\$335,953	\$318,040	\$394,707	\$416,086

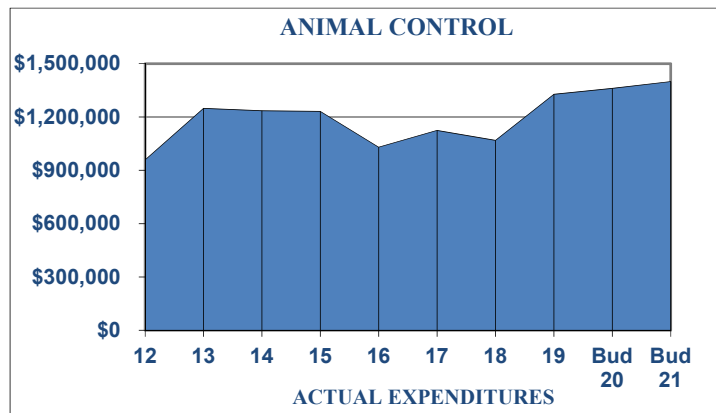
GENERAL FUND

SERVICE AREA: PUBLIC SAFETY
DEPARTMENT: FIRE RESCUE
PROGRAM: ANIMAL CONTROL

PROGRAM DESCRIPTION:

The Animal Control Program operates under County Ordinance 2017-36, which requires the enforcement of the Countywide leash law for dogs and cats, the trapping of nuisance animals, assisting with quarantine bite cases and returning animals to their owners. Due to the increasing County population, the demand for services from this program has continually exceeded its resources. In addition to trapping nuisance animals and picking up owner-released pets, the Dangerous Dog and Cat Ordinance has added responsibilities to the program, including investigating complaints, inspecting animal enclosures and assisting with related hearing procedures. Stray animals that are impounded by Animal Control Officers or brought in by citizens of St. Johns County are housed and available for adoption at the County’s Pet Adoption & Holding Center.

MISSION: To enforce the Countywide laws that relate to animals and increase public awareness of the care and responsibility associated with pet ownership.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating increases and activities. The Capital Outlay budget includes a replacement animal transport vehicle.

REVENUE:

The revenue to fund this program is provided by the General Fund with some program fee support.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$907,581	\$843,340	\$926,538	\$968,806	\$974,275
Operating Expenses	216,479	224,957	363,850	312,476	348,525
Capital Outlay	0	0	37,054	79,862	76,400
TOTAL	\$1,124,060	\$1,068,297	\$1,327,442	\$1,361,144	\$1,399,200

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Four Division staff members completed (56) hours of FEMA and ASPCA online training.
- Two Division staff members completed (42.5) hours of continuing education training through the North American Veterinary Community (NAVC). The Division revised and improved our volunteer program and added (22) new volunteers.
- Four Field Staff attended a University of Florida Veterinary Forensics and Animal Fighting Workshop.
- The Division partnered with the SPCA Tampa Bay out of Tampa and the Halifax Humane Society out of Daytona to aid in the rescue of (11) dogs and cats.
- During COVID-19 closure, the Division collaborated with local rescue groups and approximately (200) animals have been rescued.
- Officer Sarah Passalacqua nominated for Animal Control Officer of the Year by F.A.C.A.
- The Division partnered with the SJC Library System to educate the public on how to prepare their animal(s) to relocate to one of the counties two Pet Friendly Shelters should the need arise.
- Animal Control Officers investigated more than (571) (to date) animal bite cases for aggressive or dangerous classification, a slight increase over prior FY of (556).
- The Pet Center successfully adopted out (793) (to date) animals, this includes (139) cats/kittens adopted through our partnership with PetSmart Charities in St. Augustine during our Covid-19 closure.
- The Division performed over (100) spay/neutered services for Rescues, Sheriff's Office and residents.
- The Division partnered with radio station 97.9 KISS FM and iHeart Radio to highlight adoptable dogs on their weekly Instagram Live segment #FURBALLFRIDAY.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Recruit and train more volunteers to help with off-site pet adoption events.
- Continue to increase public awareness and education in regard to proper animal care and control.
- Increase training and education for department staff on animal control issues.
- Increase animal adoptions
- Improve relationships with local animal rescue groups.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	15.35	15.35	15.35
	Total O&M Expenditures (without grants)	\$1,199,147	\$1,095,063	\$1,322,800
	Number of Animal Control Officers (FTEs)	5	5	5
O U T P U T	Number of Calls per Year	5,006	5,600	6,000
	Number of Animals Impounded per Year	3,024	2,305	3,000
	Number of Citations per Year	107	120	130
E F F I C I E N C Y	Number of Calls per Animal Control Officer	1,001	1,120	1,200
	Average Response Time (hours)	18	16	14
	Average Daily Animal Population / FTEs	197	150	195
E F F E C T	% of Animals Impounded to Population	1.2%	0.9%	1.1%
	% of Animals Adopted/Reclaimed	57%	53%	54%
	% of Citations to Population	0.04%	0.05%	0.05%

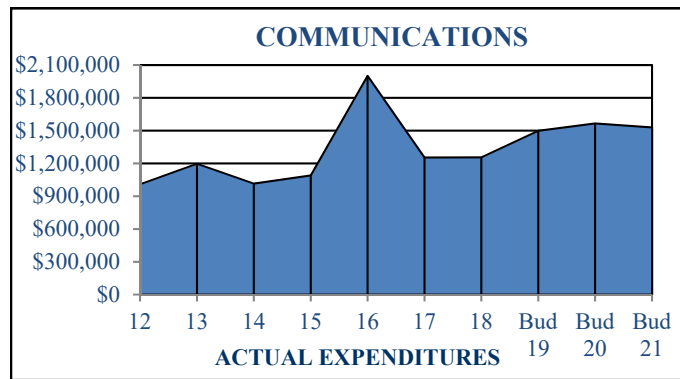
GENERAL FUND

SERVICE AREA: PUBLIC SAFETY
DEPARTMENT: FIRE RESCUE
PROGRAM: COMMUNICATIONS

PROGRAM DESCRIPTION:

Fire Rescue Communications is staffed with State of Florida certified Public Safety Telecommunication and Emergency Medical Dispatchers (EMD), dedicated to providing prompt emergency assistance to the citizens and visitors of St. Johns County, twenty-four hours a day, seven days a week. The program is responsible for the dispatch of County Fire Rescue stations, the St. Augustine Fire Department, Marine Rescue (seasonal lifeguard services), and after hours Animal Control. The program also works closely with all local agencies, providing communications support for Animal Control, Public Works, and Utility Services departments after regular business hours. Fire Rescue Communications is equipped with Enhanced 911 emergency system (E-911), Geographic Information System (GIS), Computer Aided Dispatch (CAD), APCO MEDS emergency dispatch software, and a Fire/EMS records management system.

MISSION: To serve as the vital first link in the County’s Fire/EMS system by responding to the needs of the public with a rapid and accurate response of emergency vehicles and personnel, while providing telephone pre-arrival instructions to immediately intervene in the preservation of lives and property. Fire Rescue Communications also commits to preparedness in response to natural/ man-made disasters and acts of terrorism.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating increases and activities. Capital outlay reflects the cost of new call center furniture.

REVENUE:

The revenue to fund this program is provided by the General Fund and the Fire District Fund. The Fire District Fund transfers an amount equal to 50% of the Communications budget to the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$1,224,897	\$1,233,700	\$1,434,791	\$1,449,129	\$1,463,261
Operating Expenses	28,999	22,188	56,833	98,790	63,148
Capital Outlay	0	0	6,731	18,100	2,000
TOTAL	\$1,253,896	\$1,255,888	\$1,498,355	\$1,566,019	\$1,528,409

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #2: Promote the County's Health, Safety, and Welfare

- ◆ Continued to provide training and education for all employees, focusing on achieving 48 hours annually per FTE including continuing education in Emergency Medical Dispatch, CPR/AED Training, State of Florida Public Safety Telecommunicator, and Response to Terrorism, Special Hazards, National Incident Management System and FEMA training courses.
- ◆ Continued improvements to Communications Operating system located at the Back-Up Public Safety Answering Point to assure operational redundancy with no disruption in service capabilities. This provides immediate activation of the Back-Up during any type of emergency or need for additional dispatch capabilities.
- ◆ The Department's Certificate of Approval for in-house State of Florida approved 911 Public Safety Telecommunication Training Program has been updated and approved through October 28, 2020, as recognition the program meets the standards as specified in Chapter 401, Florida Statutes.
- ◆ Continued to comply with National Incident Management System (NIMS) requirements set forth by the Department of Homeland Security and the NIMS Integration Center in order to remain eligible for Federal and State preparedness funding.
- ◆ Implemented and became proficient with the new Computer Aided Dispatch (CAD) functions and 800MHz radio system procedures utilizing the Premier 1 software.
- ◆ Developed policy and procedure in preparation for moving to the New Communications Center in coordination with the SJSO.

KEY OBJECTIVES:

County Goal # 2: Promote the County's Health, Safety, and Welfare

- Continue to provide continuing education to maintain and improve the high quality of professional service to the public and to other local agencies to comply with the State of Florida minimum standards for certification.
- Continue development of in-house training programs to provide better qualifications to support the needs of the public and other agencies statewide during mutual aid incidents and natural disasters.
- Continue to work with the Public Safety Agencies within and outside of St. Johns County to promote interoperability objectives during mutual and automatic aid events.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalent (FTEs)	20.675	20.675	21.00
	Total Operating and Maintenance Expenditures*	\$1,491,624	\$1,475,161	\$1,526,409
O U T P U T	Total 911 Calls for Service (telephone)	25,902	27,347	28,714
	Total Administrative Calls for Service (telephone)	26,014	27,314	28,679
	Fire Rescue Events Dispatched (CAD generated)	49,954	60,987	64,036
	Telecommunicator Completed Events	4,596	4,518	4,743
E F F I C	Average 911 Call Duration	137 sec.	120 sec	120 sec.
	Per Capita Cost of Program (Adjusted for Inflation)	\$5.86	\$5.51	\$5.42
	Total Number of Service Calls Per Program FTE*	1,253	1,323	1,389
E F F E C T	% Fire / EMS 911 Calls for Service	96%	94%	94%
	% Telecommunicator Completed Events	4%	4%	4%
	911 Average Answer Time in Seconds	2 sec.	2 sec.	2 sec.

*= net of Federal Grant Expenditures and Capital Outlay

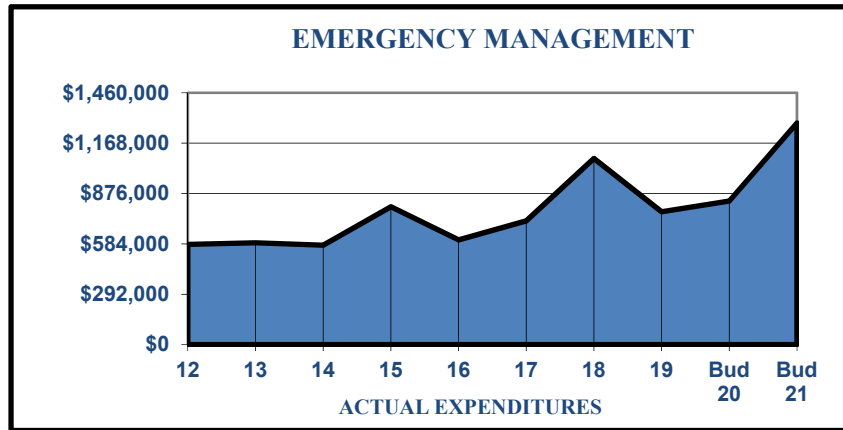
GENERAL FUND

SERVICE AREA: PUBLIC SAFETY
DEPARTMENT: EMERGENCY MANAGEMENT
PROGRAM: COUNTY EMERGENCY MANAGEMENT

PROGRAM DESCRIPTION:

St. Johns County Emergency Management was created by and operates under Florida Statute 252. This program provides for the development and management of the County’s Comprehensive Emergency Management Plan, Local Mitigation Strategy and Continuity of Operations Planning. In addition, this Program is responsible for mitigation, preparedness, response and recovery for any type of disaster that may occur in St. Johns County. Emergency Management strives to educate the residents and visitors of our County in disaster preparedness by conducting over thirty hurricane awareness programs a year. The County’s emergency management website, www.sjcemergencymanagement.org, provides information about public shelters, hurricane evacuation routes, preparing evacuation plans, and preparedness information for all hazards.

MISSION: The mission of the Division of Emergency Management is to protect the lives and property of the citizens of St. Johns County through the development and implementation of comprehensive disaster planning, mitigation, response, and recovery activities within our County.



FY 2021 BUDGET HIGHLIGHTS: The operating budget reflects WebEOC software upgrades. Capital outlay reflects a carryforward of funds for an ARES radio system. Aid to Govt. Agencies reflects a payment to St Johns County School District for construction of new shelter located on International Golf Parkway.

REVENUE: The revenue to fund Emergency Services is provided by the General Fund with State and Federal grants to augment and enhance service delivery.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$480,115	\$450,718	\$513,681	\$504,448	\$504,440
Operating Expenses	230,095	265,011	254,922	247,682	325,580
Capital Outlay	6,849	1,017	1,929	80,000	35,000
Aid to Govt Agencies	0	362,724	0	0	420,000
TOTAL	\$717,059	\$1,079,470	\$770,532	\$832,130	\$1,285,020

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #2: Promote the County’s Health, Safety, and Welfare

- ◆ Activated the EOC and Comprehensive Emergency Management Plan for COVID-19, to coordinate flattening the curve.
- ◆ Developed plans and procedures for St. Johns County Shelter and EOC operations in a COVID-19 environment.
- ◆ Coordinated with Fire Rescue and Flagler Hospital to establish, operate, and maintain a COVID-19 Testing site, including test result callbacks of over 4,000 participants.
- ◆ Activated the EOC and Comprehensive Emergency Management Plan for Hurricane Isaias and prepared to take emergency protective actions.
- ◆ Completed an agreement with State of Florida for placement of a generator at the Freedom Crossing K-8 Academy, expanding the special medical needs shelter spaces.
- ◆ Completed the Federally required five year update to the St. Johns County Local Mitigation Strategy.
- ◆ Completed the State required four year update to the Comprehensive Emergency Management Plan.
- ◆ Installed upgrades to WEBEOC in the SJC EOC as the information management platform to communicate locally, regionally and statewide.

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Installed Weather Stem – Smart Weather Technology at the Fire Station 8 in Hastings, and Station 9 South Ponte Vedra to provide real-time weather via Social Media to our residents.
- ◆ Coordinated the installation and activation of Alert St. Johns, An emergency notification and warning system that alerts residents and businesses about emergencies.
- ◆ Conducted 7 disaster preparedness public outreach programs (This number is dramatically lower than past years due to the COVID-19 pandemic).

KEY OBJECTIVES:

County Goal #2: Promote the County’s Health, Safety, and Welfare

- Revise and update Shelter Coordination and Evacuation Traffic Management Plans.
- Expand the use of WebEOC for incident management in St. Johns County. Provide training and technical consultation to each department.
- Develop a five year Strategic Plan for Emergency Management.

County Goal #10: Improve/Expand Communication & Services to Citizens

- Expand hurricane shelter spaces with the addition of the new High School under construction in the World Golf Village Area.
- Upgrade St. Johns County Special Needs Registry using the Everbridge System.
- Develop a Continuity of Operations Plan to include all St. Johns County Departments and Divisions.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalent (FTEs)	5	5	5
	Total Operating and Maintenance Expenditures*	\$637,136	\$622,349	\$617,077
	Storms/Other Events Tracked	6	8	7
O U T P U T	Number of Plans Revised	2	6	4
	Number of Grants Received	2	2	3
	Number of Health Care Facility Plans Reviewed	126	40	40
E F F I C	Program Cost Per Capita (Adjusted for Inflation)	\$2.50	\$2.33	\$2.19
	% Program Cost of Total County Budget	.07%	.07%	.06%
	% Total Shelter Capacity to County Evacuation Population	6.0%	6.5%	6.3%
E F F E C T	% of Citizens Attending Emergency Management Programs	30%	5%	15%
	% of Required Plans Reviewed	100%	100%	100%
	\$ of Grants Expenditures Utilized	\$131,466	\$179,157	\$212,943

* Net of Federal and State Grants

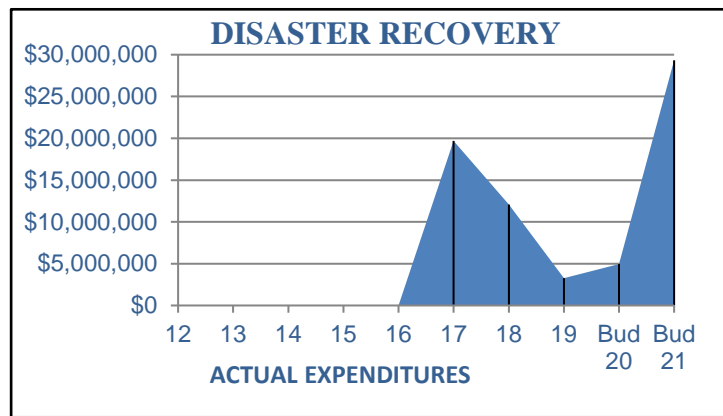
GENERAL FUND

SERVICE AREA: GENERAL GOVERNMENT
DEPARTMENT: FEMA PUBLIC ASSISTANCE DISASTER RECOVERY
PROGRAM: DISASTER RECOVERY & CARES ACT FUNDING

PROGRAM DESCRIPTION:

The Disaster Recovery Department was created in FY 2017 after St. Johns County received substantial damage from Hurricanes Matthew and Irma. This department tracks disaster recovery related grant and matching revenues and expenditures for the General Fund.

MISSION: To prioritize resources in order to respond to a declared emergency, including hurricanes, and in FY 20, the COVID-19 pandemic. To record disaster recovery revenues and expenditures for all disaster recovery activities in order to maximize St. Johns County reimbursement.



FY 2021 BUDGET HIGHLIGHTS:

The operating budget for disaster recovery includes resources to pursue reimbursement for disaster recovery projects, including CARES Act Funding, from federal and state government agencies.

REVENUE:

Through FEMA and State Public Assistance Grant Programs, St. Johns County anticipates up to a 75% reimbursement from FEMA and up to 12.5% reimbursement from the State on eligible expenditures. Department of Treasury Funding associated with CARES is a 100% reimbursement of eligible expenditures.

EXPENDITURES:

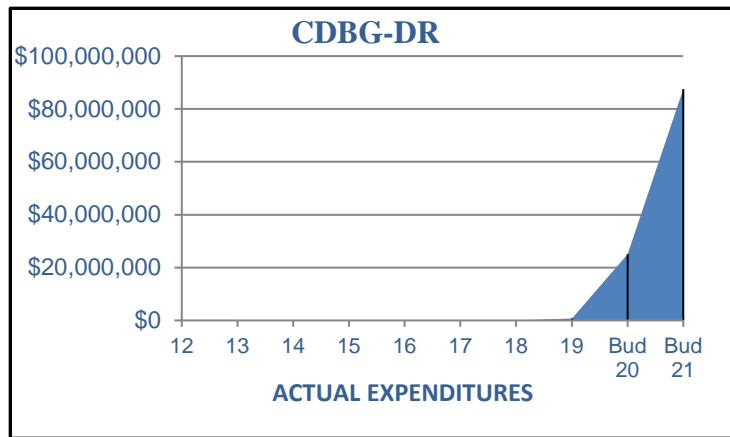
Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditure FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	83,806	\$565,104	\$175,855	\$156,171	\$162,485
Operating	41,776	60,2385	86,939	71,284	66,325
Grant Program	19,575,361	11,437,293	3,011.396	3,729,589	600,000
CARES Act Program	0	0	0	\$1,000,000	\$28,500,000
Other Expenses	0	0	0	0	0
TOTAL	\$19,700,943	\$12,062,635	\$3,274,190	\$4,957,044	\$29,328,810

GENERAL FUND

SERVICE AREA: GENERAL GOVERNMENT
DEPARTMENT: COMMUNITY DEVELOPMENT BLOCK GRANT – DISASTER RECOVERY
PROGRAM: DISASTER RECOVERY

PROGRAM DESCRIPTION: On February 21, 2018, St. Johns County entered into a grant award agreement with the Florida Department of Economic Opportunity to administer a federally funded Community Block Grant - Disaster Recovery program with funding of \$45,837,520. On September 12, 2019, the grant award agreement was amended to include additional funding of \$43,794,600. The County will use the total awarded CDBG-DR funds of \$89,632,120 to benefit principally low and moderate-income (LMI) persons impacted by Hurricane Matthew in a manner that ensures that at least 70 percent of the grant amount awarded is expended for activities that benefit such persons. Funds will be used for housing repair and reconstruction, affordable rental housing development, and infrastructure activities; as well as identify how any remaining unmet housing needs will be addressed and how program activities will contribute to the long-term recovery and restoration of housing in the most impacted and distressed areas.

MISSION: The CDBG-DR grant program aims address to address housing, infrastructure and economic development needs that remain after other assistance has been exhausted, including federal assistance as well as private insurance.



FY 2021 BUDGET HIGHLIGHTS: In FY 2021 the CDBG-DR program will continue to approve and implement rehabilitation projects, oversee the construction of a public housing project, and initiate and complete infrastructure projects.

REVENUE: The CDBG-DR program is 100% funded through a U.S. Department of Urban Development Community Block Grant for the purpose of Disaster Recovery. The General Fund has contributed funds necessary for the purchase of computer and communications equipment for CDBG-DR program staff.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
General Activities	\$0	\$3,296	\$3,770	\$0	\$4,633
Housing	0	25,845	504,973	9,306,667	27,880,456
Public Facilities	0	11,570	69,310	5,632,104	31,663,856
Infrastructure	0	9,368	155,357	10,117,748	28,042,389
TOTAL	\$0	\$50,079	\$733,410	\$25,056,519	\$87,586,701

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #2: Promote the County's Health, Safety, and Welfare

- ◆ The County has completed implementation phases on projects, some design, and started construction on several projects in accordance with an Agreement with DEO. The CDBG-DR funds principally benefit low- and moderate-income persons in a manner that ensures that at least 70 percent of the grant amount is expended for activities that benefit such persons impacted by Hurricane Matthew. St. Johns County will continue to offer a Housing Repair and Reconstruction Program (Restore St. Johns), two affordable multifamily rental communities with emergency shelters, and infrastructure improvements. Homes have been repaired, replaced & reconstructed.

The Restore

KEY OBJECTIVES:

County Goal #2: Promote the County's Health, Safety, and Welfare

- Mobilize and launch its production programs and projects to help people, properties, and communities recover from storm related damage due to Hurricanes Matthew.
- The County will offer a range of services primarily benefiting LMI residents impacted by Matthew that include a Housing Program, Public Facilities Program and Infrastructure Program.
- Affirmatively further fair and affordable housing to LMI residents within the county.
- Ensure decent, safe, and sanitary housing for LMI residents impacted by Matthew.
- Increase affordable housing stock depleted as a result of two major hurricanes.
- Increase emergency shelter capacity.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	8	9	9
	Total Grant Expenditures*	\$729,640	\$1,335,781	\$87,519,822
O U T P U T	# People Submitting Applications	591	48	N/A
	# Dwellings Repaired & Rehabilitated	0	3	100
	# Infrastructure projects completed	0	0	6
E F F I C	Repairs & Rehabilitation Average Cost per Unit	\$0	\$98,862.14	\$103,290.08
E F F E C T	% CDBG-DR Expenditures to Total Grant Award	.81%	1.49%	97.64%
	# Affordable Houses/Residences Created	0	0	80

*Total charged to grant projects net of General Fund contribution. In FY 2018, the General Fund contributed \$10,000 for the purchase of computer and communications equipment. \$1,597 was spent in FY 2018, \$3,770 was spent in FY 2019, and \$4,633 is budgeted to be spent in FY 2021.

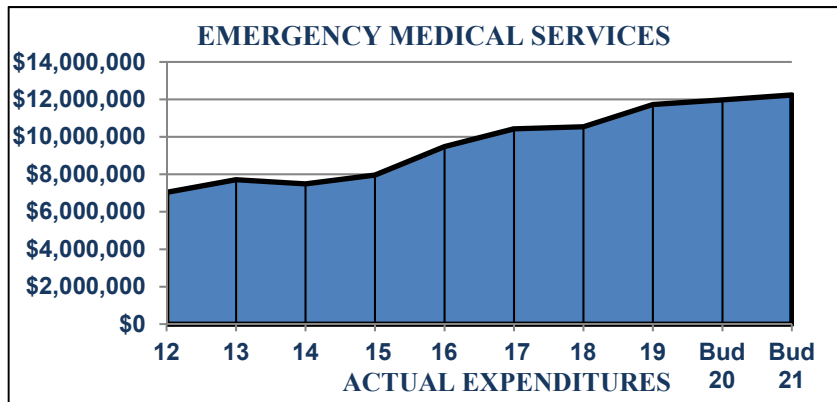
GENERAL FUND

SERVICE AREA: PUBLIC SAFETY
DEPARTMENT: FIRE RESCUE
PROGRAM: COUNTY EMERGENCY MEDICAL SERVICES

PROGRAM DESCRIPTION:

St. Johns County Fire Rescue is directly responsible for the County Emergency Medical Services (EMS) program, which delivers a highly developed, advanced pre-hospital emergency medical care and ambulance transportation system for the citizens and visitors of St. Johns County. In addition to this advanced care, assigned certified personnel perform life safety and fire suppression efforts at fires, motor vehicle accidents, disasters, hazardous materials incidents, specialized rescue situations, and marine rescue emergencies. The Program also performs ambulance billing and provides educational programs for the community and other County departments such as AED/CPR training, injury prevention, first aid and various other public safety awareness topics.

MISSION: To be dedicated to the highest standards of professionalism in public safety and life-saving services with the commitment to serve, courage to act, and ability to perform.



FY 2021 BUDGET HIGHLIGHTS: The budget reflects additional firefighter positions to staff a new northwest region fire station. Capital Outlay reflects the cost of remounting two ambulances.

REVENUE:

Revenue sources funding the EMS program include the General Fund, EMS State and Federal Grants, and user fees.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$7,791,411	\$7,887,712	\$8,855,988	\$9,198,429	\$9,051,129
Operating Expenses	1,491,568	1,465,246	1,642,865	1,739,356	2,036,911
Capital Outlay	1,143,749	1,183,620	1,226,702	1,035,804	1,146,384
TOTAL	\$10,426,728	\$10,536,578	\$11,725,555	\$11,973,589	\$12,234,424

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #2: Promote the County's Health, Safety, and Welfare

- ◆ Continued development of quality EMS delivery through the direction of the Associate Medical Director to assist in the delivery of EMS training and respond with crews to promote quality EMS care.
- ◆ Continued to work with the First Coast EMS Advisory Council on the implementation of a regional approach to improve the quality of care delivered to patients.
- ◆ Delivered more than 10,000 hours of staff EMS training on and evaluating medical competencies.
- ◆ Implemented new technology in cardiac arrest patient care which increased instances of return of spontaneous circulation.
- ◆ Replacement of advanced life support rescue units as part of continuing replacement program and service coverage expansion.
- ◆ Creation and management of COVID-19 response and protection procedures.

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Continued to improve our social media sites to educate citizens on the department, training opportunities, and provide information and warnings for significant emergency responses.
- ◆ Continued to work with Flagler Hospital, Baptist Health, and Mayo on STEMI (cardiac), hypothermic, and congestive heart failure protocols.
- ◆ Worked in coordination with the SJC School District and SJC EM to support the Stop the Bleed program in SJC schools.
- ◆ Continued work with community groups and the School District on basic first aid instruction and CPR/AED.
- ◆ Continued as an American Heart Association Training Center with several community CPR and automated external defibrillator (AED) programs delivered by affiliated sites for approximately 13,000 participants.

KEY OBJECTIVES:

County Goal #2: Promote the County's Health, Safety, and Welfare

- Due to increased EMS call volume, reorganize Operations Section staffing in order to implement additional advanced life support transport capability in Northwest St. Johns County.
- Purchase ambulances in accordance with replacement schedule for front line service.
- Continue improving the standard of medical care by the training of personnel on emergency medical skills and assessments through medical competency demonstrations as directed by the Medical Director.

County Goal #10: Improve/Expand Communication & Services to Citizens

- Continue to promote the Departments CPR and AED initiatives.
- Improve public communications of EMS initiatives through utilization of social media avenues.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs) (2,912 hour employees)	69.00	75.00	75.00
	Number of Full-time Equivalents (FTEs) (2,080 hour employees)	14.75	14.75	14.75
	Total Operating and Maintenance Expenditures *	\$10,473,746	\$10,813,991	\$10,682,130
	Number of ALS Ambulances Operating	14	14	14
O U T P U T	Total Department Responses (CAD generated)	57,302	60,161	63,169
	EMS Transports (patient reports generated)	13,604	13,735	14,148
	# Treated at Scene (patient reports generated)	5,516	5,761	6,934
E F F I C	Program Cost per Capita (Adjusted for Inflation)	\$41.17	\$40.41	\$37.94
	Average Urban Response Time-transport (minutes)	5:47	6:00	7:29
	Average Rural Response Time-transport (minutes)	7:52	8:00	9:48
E F F E C T	% Urban Response-transport unit < or = 8 minutes	90%	90%	90%
	% Rural Response-transport unit < or = 15 minutes	90%	90%	90%
	% Service Revenue Collected to Expense**	58.01%	49.10%	52.75%

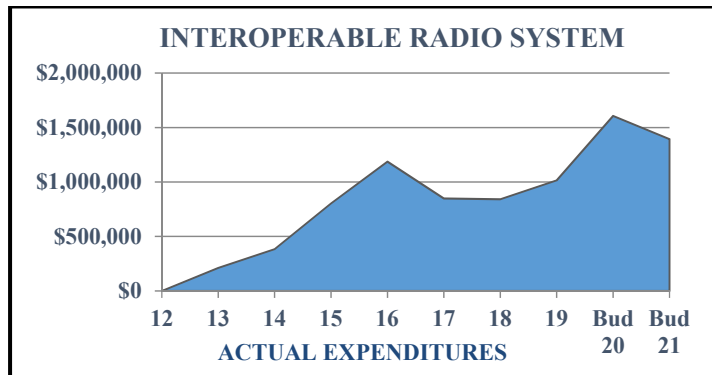
GENERAL FUND

SERVICE AREA: PUBLIC SAFETY
DEPARTMENT: FIRE RESCUE
PROGRAM: INTEROPERABLE RADIO SYSTEM & TOWERS

PROGRAM DESCRIPTION:

On March 18, 2013 the public safety agencies within St. Johns County switched to the new \$26 million 800 Megahertz (MHz) Interoperable Radio System. The new emergency radio system provides interoperability between jurisdictions and public safety agencies which include Law Enforcement, Fire Rescue, and Public Works for the City of St. Augustine Beach, City of St. Augustine, Town of Hastings and St. Johns County. This same system compliments countywide interoperability with regional interoperability between St. Johns County and surrounding counties of Duval, Flagler and Clay who are all using 800MHz technology. In addition to regional interoperability, the system also includes required 800MHz Mutual Aid channels to maintain interoperability with State and Federal agencies. Governance of the 800 MHz Interoperable Radio System is achieved through a users group consisting of representatives of all government agencies operating on the system and the Radio Systems Manager, who is responsible for the day to day activities of system management control. Interoperable communications enhance the ability of all agencies to provide for public safety on a daily basis as well as during natural and man-made disasters.

MISSION: To provide a robust public safety radio communications infrastructure and maintain interoperability between different agencies within and outside of the County for the benefit of the public health, safety and welfare.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects the continued 24 hour/7 day per week maintenance and support of the system plus ensuring all infrastructure and software platforms remain up to date. Additional operating expenses for FY 21 include computer hardware upgrades and a carry forward of funds from FY 2019 for a tower relocation. The capital outlay budget includes a legacy tower demolition.

REVENUES:

The revenue to fund the Interoperable Radio System & Towers is provided by the General Fund. A specific General Fund millage increase of 0.14 mills was implemented in FY 2012 to fund the associated debt service and operating expenses for the system.

EXPENDITURES:

Category	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$114,948	\$114,995	\$123,784	\$126,517	\$127,794
Operating Expenses	734,115	721,490	816,392	1,200,697	1,259,207
Capital Outlay	0	5,567	75,253	279,182	20,000
TOTAL	\$849,063	\$842,052	\$1,015,429	\$1,606,396	1,407,001

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal # 2: Promote the County's Health, Safety, and Welfare

- Supported all users with changes in programming, inventories, system aliases, radios and repairs.
- Managed all radio facilities throughout the County ensuring sites are 100% functional and looking new.
- Completed hot standby dispatch location for all county agencies.
- Completed geo-redundant prime site switching in case of major failure.
- Dealt with the aftermath of several hurricane seasons and manage the damage left behind at several radio facilities.
- Planning and infrastructure work related to the new combined SJSO and SJCFR Communications Center.

KEY OBJECTIVES:

County Goal # 2: Promote the County's Health, Safety, and Welfare

- Implement a successful upgrade in concert with the primary vendor to radio system infrastructure in Q4-2018 to ensure the system remains under the latest software release.
- Upgrade system core for enhanced data capability.
- Continued work on the PV Tower relocation to ensure un-interrupted service and radio coverage.
- Implement Inter-Sub-System Interface (ISSI), to connect Duval, Clay and Flagler radio systems together with St. Johns for eventual roaming capabilities.
- Work closely with SJSO and SJC BoE to implement a more effective communications network in case of school emergencies.
- Continue operational maintenance and oversight of all facilities associated with the County radio system and all individual radio subscribers
- Continue to work closely as the regional technical lead with local, regional and Federal agencies to establish enhanced communications interoperability.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	1	1	1
	Total Operating and Maintenance Expenditures*	\$940,176	\$980,230	\$1,387,001
	Number of 800 MHz System Towers in Operation	11	11	11
O U T P U T	Associated 800 MHz System Debt Service	\$1,279,634	\$1,279,456	\$1,279,817
	Total 800 MHz System Cost with Debt Service	\$2,219,810	\$2,259,686	\$2,666,818
	Property Tax Value of 0.14 Mil (at 95%)	\$3,635,936	\$3,988,838	\$4,432,607
E F F I C I C	Program Cost Per Capita (Adjusted for Inflation)	\$3.70	\$3.66	\$4.93
	% Program Cost of Total County Budget	0.11%	0.10%	0.13%
	% Total System Cost of Total County Budget	0.26%	0.24%	0.25%
E F F E C T	% of System Tower Sites Operational	100%	100%	100%
	% Total System Cost to 0.14 Mil Property Tax	61.05%	56.65%	60.16%

* = Net of State grant expenditures and non-recurring items.

GENERAL FUND

SERVICE AREA: PUBLIC SAFETY

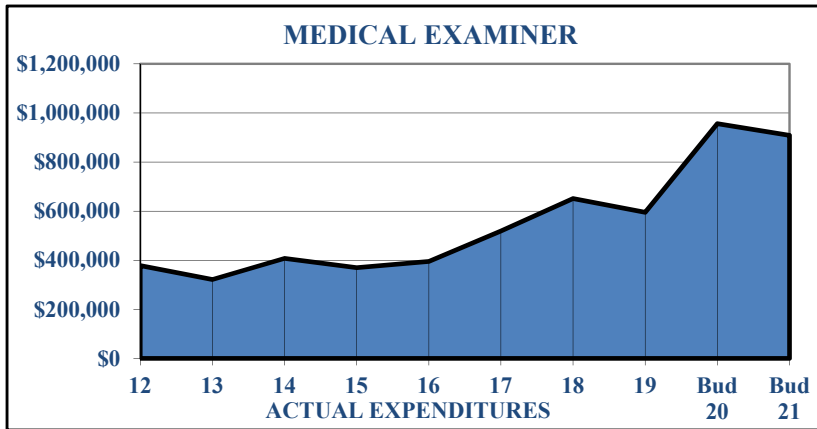
DEPARTMENT: MEDICAL EXAMINER

PROGRAM: MEDICAL EXAMINER

PROGRAM DESCRIPTION:

The Medical Examiner investigates by contract all deaths in St. Johns, Putnam and Flagler counties that fall under Florida Statute 406. Every death reported to the Medical Examiner’s Office must be evaluated for the purpose of accepting jurisdiction and, if accepted, for the purpose of determining cause and manner of death. This Program is responsible for fully investigating such deaths and performing any examinations it deems necessary (complete autopsy, radiographs, toxicological and microscopic studies). The Medical Examiner is also responsible for gathering evidence and assisting law enforcement agencies in death investigations.

MISSION: To determine the cause and manner of reported deaths in a timely and professional manner and provide professional assistance for death scene investigations to law enforcement agencies.



FY 2021 BUDGET HIGHLIGHTS: The FY 2021 operating budget primarily reflects an increase in transportation costs.

REVENUE:

A Tri-County agreement exists between St. Johns, Putnam and Flagler Counties in which the cost of the operation is paid by each County’s percentage of Medical Examiner services. These percentages are based on the relative caseload estimated for each of the three counties that comprise the District 23 Medical Examiner’s Office. Cremation fees are \$50 per approval contributing approximately \$125,000 annually to the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$874,659	\$960,352	\$981,274	\$1,304,663	\$1,299,100
Operating Expenses	200,596	184,096	198,764	251,800	274,860
Capital Outlay	58,649	27,800	15,912	132,600	88,500
Putnam/Flagler Reimbursement	(615,147)	(520,955)	(600,999)	(732,751)	(753,366)
TOTAL	\$518,757	\$651,293	\$594,951	\$956,312	\$909,094

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Shanté Hill, M.D. was hired to fill the Associate Medical Examiner vacancy
- ◆ The office remodel has created much needed work space
- ◆ New staffing positions have increased efficiency and timeliness of work performed
- ◆ 100 percent of autopsies were completed within 48 hours.
- ◆ 100 percent of all cremations were approved or denied within 24 hours.
- ◆ 100 percent of the autopsy reports were completed within 3 to 5 days (except those requiring special studies).
- ◆ 100 percent of the autopsy reports were sent to investigating agencies within 1 to 5 days after completion.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- To approve or deny cremation authorizations within 24 hours.
- To continue to provide training for local law enforcement agencies, hospitals and physicians.
- To complete autopsy reports within 3 to 5 days (except for those requiring special studies).
- To complete autopsies within 48 hours.
- To continue to conduct thorough investigations to determine cause and manner of death.
- To improve cremation fee invoice system and to recover lost revenue

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalent (FTEs)	7.00	12.00	12.00
	Total Operating and Maintenance Expenditures (net of Flagler/Putnam County reimbursement)*	\$576,089	\$780,008	\$815,646
O U T P U T	Number of Death Certificates & Autopsies	389	600	650 est.
	Number of Cremations Approved	2,989	3,200	3,400 est.
	Number of Total Cases	3,378	3,800	4,050 est.
E F F I C	Per Capita Cost of Program (Adjusted for Inflation)	\$2.26	\$2.91	\$2.89
	# Death Certificates & Autopsies per FTE	55.5	50.0	54.1
	# of Cremations Approved per FTE	427.0	266.6	283.3
E F F E C T	% of Autopsies Performed within 48 Hours	100%	100%	100%
	% of Cremations Approved within 24 Hours	100%	100%	100%
	% of Autopsy Reports Completed in 3-5 Days	100%	100%	100%

*Net grant expenditure

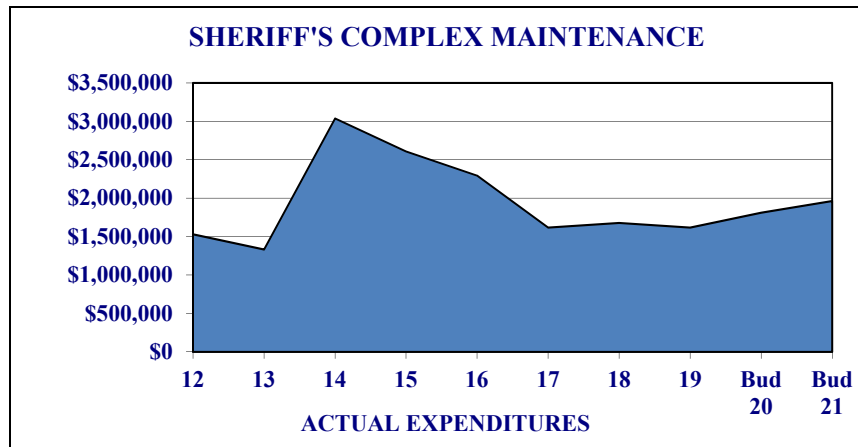
GENERAL FUND

SERVICE AREA: PUBLIC SAFETY
DEPARTMENT: FACILITIES MANAGEMENT
PROGRAM: SHERIFF'S COMPLEX MAINTENANCE

PROGRAM DESCRIPTION:

The Sheriff's Complex Maintenance Division of the Facilities Management Department provides maintenance, repair, minor renovations and supervision of outside contractors for the St. Johns County Criminal Complex and related field offices. The division manages over 260,000 square feet of occupied space which includes a 128,640 square foot correctional facility. The program is managed with the use of computerized maintenance management software (CMMS). The CMMS is utilized for work scheduling, reporting, cost accounting, and performance measures. In addition, the CMMS provides a platform to ensure that all facility related accreditation requirements for the Sheriff Office are completed as required. The Board of County Commissioners took over this program from the Sheriff Office in FY 2012.

MISSION: To support the St. Johns County Sheriff's Office by providing maintenance and repair services in a cost effective, customer focused manner to maintain safe, functional, and reliable facilities.



FY 2021 BUDGET HIGHLIGHTS: The budget reflects an increase in operating primarily due to the anticipated completion of the new Sheriff Training Facility. Deferred maintenance at the Sheriff's complex is funded through the facilities maintenance department. Capital includes the purchase of a vehicle related to a new position.

REVENUE:

The revenue to fund this program is provided by the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$411,503	\$492,969	\$475,856	\$506,395	\$564,405
Operating Expenses	1,205,713	1,129,583	1,131,266	1,170,318	1,372,476
Capital Outlay	0	55,322	10,739	32,998	25,626
TOTAL	\$1,617,216	\$1,677,874	\$1,617,861	\$1,809,711	\$1,962,507

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal # 4: Address the County's Deferred and Emerging Infrastructure

- ◆ Completed (21) deferred maintenance projects addressing several critical systems and safety issues including, water boilers, relocation of smoke exhaust system ductwork, HVAC system replacements, and security related building element replacements.
- ◆ Continued implementation and relocation of the I-CON (water management system) throughout the Jail, reducing water consumption and improving worker safety through improved accessibility of control components.
- ◆ Installed 1,704 LED light bulbs/fixtures, reducing electric usage by 31,028 watts per hour.

County Goal # 10: Improve/Expand Communication & Services to Citizens

- ◆ Promoted ongoing training and education to improve employee proficiency, productivity and job satisfaction.
- ◆ Provided the necessary facility maintenance levels as required under the Florida Model Jail Standards as well as comply with the reaccreditation criteria under the Florida Corrections Accreditation Commission Standards.
- ◆ Continued the implementation of energy conservation measures to improve the operating efficiency of Sheriff Office facilities.
- ◆ Completed the renovations to the Juvenile Detention facility, converting a housing unit to a full-service Video Visitation Office. This improved public access to video visitation services and eliminated the costs associated with the previous office rental space and related expenses.

KEY OBJECTIVES:

County Goal #4: Address the County's Deferred and Emerging Infrastructure

- Perform the necessary preventive maintenance to promote reliability and maximize facility service life.
- Explore methods of improving the security control system at the Correctional Facility.

County Goal # 10: Improve/Expand Communication & Services to Citizens

- Increase levels of predictive and preventive maintenance to increase reliability and decrease failure rates.
- Continue to develop in-house technician skill levels.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N F R A S T R U C T U R E	Number of Full-time Equivalent (FTEs)	7	7	8
	Total Operating and Maintenance Expenditures*	1,617,861	1,656,058	1,936,881
	Total Building Square Footage Maintained	249,932	260,000	322,013
O P E R A T I O N S	Total Number of Work Orders Completed	3,754	4,177	4,636
	Work Order Trade Worker Staff Hours	10,295	9,169	10,000
	Number of Preventative Work Orders	1,120	1,517	1,669
E F F I C I E N C Y	Program Cost per Square Footage Maintained	\$6.47	\$6.37	\$6.11
	Square Footage Maintained per Trade Worker	49,986	52,000	64,403
	Number of Staff Hours / Completed Work Order	2.74	2.19	2.16
E F F E C T I V E	Number of Outsource Contract Dollars	\$185,650	\$175,271	\$170,849
	Average Days to Complete Work Orders	8.2	9.44	9
	% of Preventative Work Orders	30%	36%	36%

*net of deferred maintenance projects

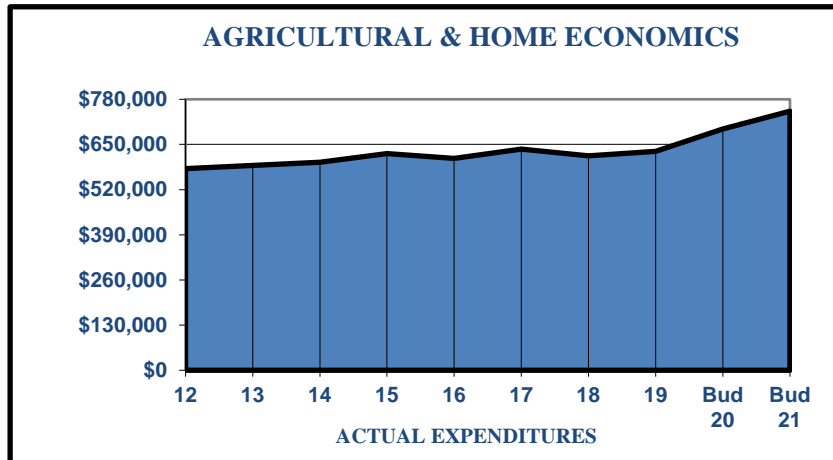
GENERAL FUND

SERVICE AREA: PHYSICAL ENVIRONMENT
DEPARTMENT: AGRICULTURAL EXTENSION SERVICES
PROGRAM: AGRICULTURE & HOME ECONOMICS

PROGRAM DESCRIPTION:

The St Johns County Cooperative Extension Service (Agricultural Extension Services) is a joint program with the University of Florida that conducts research-based educational programs in agriculture, horticulture, community resource development, family and consumer sciences, marine interests, and 4-H/youth development. This nationwide, educational network links the expertise and resources of Federal, State and local partners. 4-H clubs develop leadership and good citizenship for youths. The Family Nutrition Program provides nutritional education to limited income youths and adults. Master Gardeners provide gardening problem solving to help citizens enhance their gardens in an environmentally friendly way. Programs in Agriculture focus on economic development by expanding profit and sustainability for that industry.

MISSION: The mission of the University of Florida’s St. Johns County Agricultural Extension Service is to communicate research-based information and provide educational programs based on community need in agriculture or natural resources and family living in order to improve the quality of life for the citizens of St. Johns County.



FY 2021 BUDGET HIGHLIGHTS: The County has moved entirely to a contracted service with the University of Florida beginning in FY 2015. The budget reflects continued services through this contract as well as Capital Outlay for the facility.

REVENUE:

The revenue to fund this program is provided by the General Fund as well as external grants. Although the latter funding is not part of the County Budget, the University of Florida supplements County funding with a total over \$500,000 in direct faculty and staff salaries, \$180,000 in direct service multi-county agents support and a Federal grant administered by the University of Florida, in which St. Johns County receives over \$150,000. Extension staff have applied for and received additional grants and in-kind donations to supplement total program funding.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	624,750	609,488	630,476	657,761	703,752
Capital Outlay	12,229	8,145	0	36,510	42,000
TOTAL	\$636,979	\$617,633	\$630,476	\$694,271	\$745,752

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #1: Promote Economic Development

- ◆ Coordinated the Annual Datil Pepper Fall Festival that highlights local restaurants, agricultural and extension office awareness and agricultural education to over 3,000 attendees.
- ◆ Provide educational programming to commercial row crop farmers through one-on-one and virtual programming. More than 20,000 acres of potatoes are grown in the Tri-County Agricultural Area, which is more than 60% of Florida's total potato acreage.
- ◆ Continued to work with local growers to identify and remedy pest issues and educate them on best practices for fertilizer application, irrigation and pest management.
- ◆ Evaluated newly developed, value-added, feed sources using cull potatoes and cull hay to make feed for cattle.
- ◆ The St. Johns County Commercial Agriculture Agent manages a plant pathology triage lab located at the Hastings Agricultural Extension Center. This lab is operational and is currently serving commercial agriculture producers.

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ The St. Johns County Horticulture Department provided 50 educational training hours to 21 new Master Gardeners, while current Master Gardeners donated over 10,592 hours of volunteer service to the community which equates to more than \$254,631 of in-kind services in a calendar year.
- ◆ St. Johns County 4-H volunteers provides more than 10,700 hours of volunteer time related to youth development, which equates to more than \$257,228 of in-kind services in a calendar year.
- ◆ The 2020 4-H/Tropicana Public Speaking Contest was planned but subsequently cancelled due to COVID-19.
- ◆ The 4-H Embryology project provided educational programming to 737 students and 28 teachers. Beginning in March 2020, once schools were converted from in-person to virtual, our Embryology program converted to virtual program providing 297 participants an opportunity to participate in this year's activities.
- ◆ Two stakeholder meetings were developed to provide an opportunity for the public to learn about the SJC Extension Office and provide feedback on programs they would like to see in the future.
- ◆ Our Agriculture Department conducts more than 250 on-farm site visits each year to help clientele one-on-one.

KEY OBJECTIVES:

County Goal #1: Promote Economic Development

- ◆ Continue to support the County's agriculture industry with focus on profitability, diversity and sustainability.

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Offer program services that will improve the economic, environmental and social quality of life for SJC citizens.
- ◆ Recruit and train volunteers to maximize efforts in support of extension education programs.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	0	0	0
	Total Operating and Maintenance Expenditures	\$630,476	\$652,860	\$703,752
	Volunteer Hours	22,902	12,000	20,000
O U T P U T	Number of Client Contacts*	39,610	28,000	45,000
	Volunteer Training Hours	3,700	2,200	3,500
	Volunteer Contacts	9,000	5,500	9,000
E F F I C	Program Cost per Client Contact	\$15.92	\$23.32	\$15.64
	Per Capita Cost of Program (Adjusted for Inflation)	\$2.48	\$2.44	\$2.50
	Client Contacts* /Contracted FTE	4,451	3,129	5,052
E F F E C T	% Client Satisfaction	99%	99%	99%
	Volunteer FTE Equivalent (Volunteer Hours/2080 hrs.)	8.9	9.6	9.9
	Volunteer Hours to Contracted Staff Hours	1.0	1.1	1.1

*Excluding media contacts

GENERAL FUND

SERVICE AREA: **PHYSICAL ENVIRONMENT**

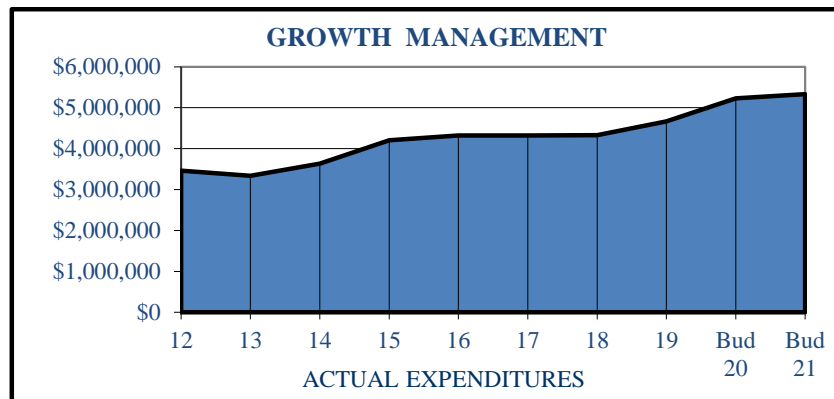
DEPARTMENT: **GROWTH MANAGEMENT**

PROGRAM: **GROWTH MANAGEMENT**

PROGRAM DESCRIPTION:

The Growth Management Department consists of four divisions: Planning and Zoning, Transportation Development, Operations, and Environmental Services. It also includes the Department Director who has oversight and supervision over these divisions. The Growth Management Department administers land development policies and regulations such as the Comprehensive Plan, the Land Development Code, the Habitat Conservation Plan (HCP), the Ponte Vedra Zoning Ordinance, impact fees and concurrency. Growth Management also provides professional, technical, and administrative support on land development issues to elected and appointed boards and the public. Growth Management manages the review of all land development applications including: Comprehensive Plan Amendments, Rezonings, Planned Unit Developments (PUDs), and residential subdivisions and commercial construction plans.

MISSION: To provide for planned, orderly growth, the protection of life and safety, the enhancement of the County’s quality of life and the protection of economic and natural resources through the effective development, administration, and enforcement of the County’s land use and zoning while maintaining consistency with the Comprehensive Plan.



FY 2021 BUDGET HIGHLIGHTS: The 2021 budget reflects a net increase of 1.785 FTEs due to the re-allocation of salaries of some employees from the Building Services department to Growth Management as a result of a re-organization.

REVENUE:

The revenue to fund this program is provided by the General Fund, and is supplemented by federal and state grants and user fees (i.e., Plan Review Fees, Planning and Zoning fees, Plans & Specification fees).

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$4,031,219	\$4,151,602	\$4,392,601	\$4,933,401	5,072,408
Operating Expenses	205,009	177,908	275,885	229,612	258,495
Capital Outlay	83,828	0	0	66,920	2,500
TOTAL	\$4,320,056	\$4,329,510	\$4,668,486	\$5,229,933	\$5,333,403

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #1: Promote Economic Development

- ◆ Pursued new development/permitting database that will decrease time in review and costs for applicant
- ◆ Expedite economic development projects and facilitate project permits for multiple non-residential projects, including Durbin Pavilion, PGA Tour, Last Mile Distribution Facility, Rulon factory Renovation, and others.

County Goal #6: Maintain and Enhance the County's Quality of Life

- ◆ Reviewed all rezoning projects for compatibility to adjacent and surrounding areas and consistency with the LDC
- ◆ Participated in TPO regional Long Range Transportation Plan through 2045
- ◆ In collaboration with other county departments, worked to apply an anticipated \$7.5M in legislative appropriations for FY 2020-21 roadway improvements
- ◆ Maintained compliance with the County's HCP and facility compliance with State and federal laws.
- ◆ Comprehensive Plan amendment and code changes to address affordable housing

County Goal #10: Improve/Expand Communications and Services to Citizens

- ◆ Worked with communities to address neighborhood concerns on growth and development
- ◆ Hosted an ongoing stakeholder workshop series on LDC amendments including topics of tree regulations, streamlining, and technical standards, and short-term rental housing
- ◆ Completed initiation and planning stage for new development/permitting database that will increase efficiencies, enhance customer online interaction and decrease application/permitting processing and review times

KEY OBJECTIVES:

County Goal #1: Promote Economic Development

- ◆ Update the County's Comprehensive Plan and Land Development Code where necessary to promote business.
- ◆ Expedite permitting for qualified businesses.

County Goal #6: Maintain and Enhance the County's Quality of Life

- ◆ Update the County's Comprehensive Plan and Land Development Code provisions and incentivize community values such as business and industrial development, environmental protection, affordable housing and high quality infrastructure.
- ◆ Continue to participate in regional programs including transportation planning, trails planning, coastal hazards, water resources, healthy community efforts and resiliency planning.
- ◆ Develop and present methods to increase affordable housing through land use and growth management.

County Goal #10: Improve/Expand Communications and Services to Citizens

- ◆ Continue to manage and improve the use of the Neighborhood Bill of Rights program.
- ◆ Host and engage interested parties on land development code amendments of interest in stakeholder meetings
- ◆ Develop and implement updates to the LDC to improve regulatory efforts, clarify and streamline code provisions.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
	Number of Full-time Equivalents (FTEs)	58.965	60.965	62.75
I N P U T O U T P U T E F F I C E F F E C T	Total Operating and Maintenance Expenditures*	4,668,486	4,600,237	\$5,330,903
	# of Land Development Application Reviews	17,800	18,000	19,000
	# of Residential Clearance Sheets Reviews	26,800	27,000	21,000
	# of Site Inspections	20,475	21,000	19,000
	# of Land Development Application Reviews/ FTE	302	320	305
	# of Residential Clearance Sheets Reviews/FTE	455	460	335
	Per Capita Cost of Program (Adjusted for Inflation)	\$18.35	\$17.18	\$18.93
	% Compliance with the Land Development Code	100%	100%	100%
	% Time Meeting Agenda Deadlines Met	100%	100%	100%
	% Compliance with the Comprehensive Plan	100%	100%	100%
% of NBR Notices Met	100%	100%	100%	

*Net of Grant Expenditures

GENERAL FUND

SERVICE AREA: PHYSICAL ENVIRONMENT

DEPARTMENT: COUNTY ADMINISTRATION

PROGRAM: INDEPENDENT AGENCIES (AS DESCRIBED BELOW)

PROGRAM: HASTINGS AGRICULTURAL RESEARCH CENTER

This Hastings Agricultural Research Center serves the agricultural industry of St. Johns County by helping to keep the vegetable industry strong in the County. Information from research is directly transferred to growers through a respective agricultural extension agent, contact with direct growers and other means. This information includes new potato varieties, better nematode and corky ringspot disease control, "Blitecast" and several other management practices.

PROGRAM: SOIL & WATER CONSERVATION DISTRICT

The St. Johns County Soil & Water Conservation District is a legal subdivision of the State, established by the Soil Conservation Act of 1937. The District provides technical assistance to agricultural producers, local government agencies and property owners in making land-use decisions. It also encourages practices that conserve soil and water while maintaining or improving production. The District is composed of five supervisors who are non-salaried, locally elected public officials. The members of the District work with the USDA Soil Conservation Service to protect and improve land and water resources within St. Johns County.

PROGRAM: ST. JOHNS RIVER PROJECT

The St. Johns River Project is a multi-county effort to improve the water quality of the St. Johns River. Counties adjacent to the River's boundaries are requested to contribute funds to this project to improve water quality based on farm population.

PROGRAM: NORTHEAST FLORIDA REGIONAL PLANNING COUNCIL

This Independent Agency supports seven counties: Baker, Clay, Duval, Flagler, Nassau, Putnam and St. Johns. The Planning Council provides comprehensive planning support, review of developments of regional impact and hazardous material research service. The appropriation for the Council is set on a per capita basis for the participating counties.

PROGRAM: NORTHEAST FLORIDA REGIONAL TRANSPORTATION COMMISSION

This Commission is to develop a Multimodal Regional Transportation Plan for Northeast Florida (the same 7 counties listed above) and to advance regionally significant projects by focusing on coordinating regional transportation with Federal and State initiatives and creating the organizational framework to implement the plan. The appropriation for the Commission is based on the county's population.

PROGRAM: PONTE VEDRA ZONING & ADJUSTMENT BOARD

This Board provides support to St. Johns County in the administration and application of zoning regulations within the Ponte Vedra Zoning District boundaries.

GENERAL FUND

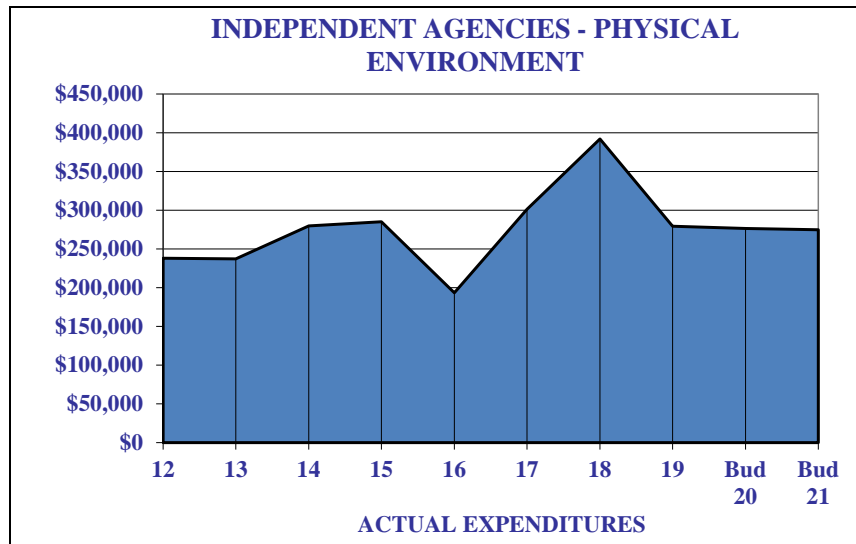
FY 2021 BUDGET HIGHLIGHTS: The 2021 budget reflects normal operating expenditures.

REVENUE:

The revenue to fund a portion of these Independent Agencies is provided by the General Fund. The County contributes toward the funding of the independent agencies listed below.

EXPENDITURES:

Agency	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Hastings Agricultural Research Center	\$94,469	\$187,198	\$93,599	\$93,599	\$93,599
Soil & Water Conservation District	58,778	60,242	62,262	64,928	64,733
St. Johns River Project	46	0	0	0	0
NE Fla. Regional Planning Council	87,562	90,340	94,183	97,884	97,884
NE Fla. Regional Transportation Commission	40,440	40,440	0	0	0
Ponte Vedra Zoning Board	19,773	13,784	19,415	20,186	18,641
TOTAL	\$301,068	\$391,969	\$279,462	\$276,597	\$274,857



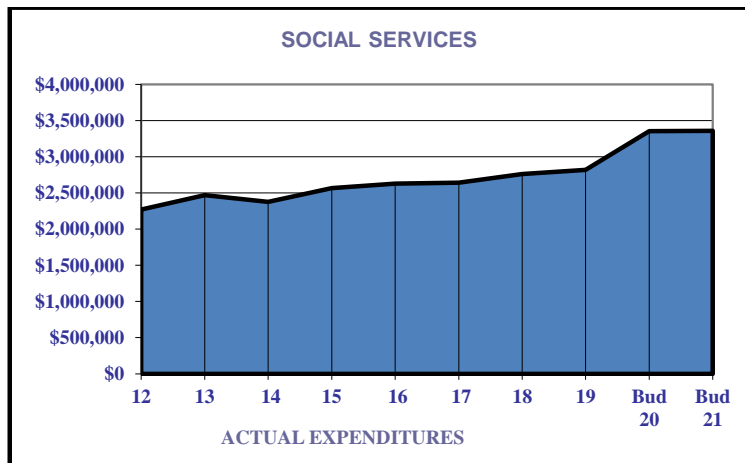
GENERAL FUND

SERVICE AREA: HEALTH & HUMAN SERVICES
DEPARTMENT: HEALTH & HUMAN SERVICES
PROGRAM: SOCIAL SERVICES

PROGRAM DESCRIPTION:

The Social Services Program primarily serves as a navigator among community agencies to provide a holistic system of care to clients in need. Assistance is offered by Social Services to eligible County residents that includes Medical and General Assistance Programs, indigent cremation, State mandated Medicaid Participation and Health Care Responsibility Act (HCRA) programs. The program is a full partner with Department of Children and Families ACCESS program. Resource centers are located at two locations; Hastings and St Augustine, to provide staff support to assist residents in applying for programs such as Food Stamps, Medicaid, Unemployment, and Social Security and are equipped with computer labs and other equipment to assist in this process. The Outreach program of Social Services is a vital component in connecting with other community service providers to reinforce a partnership in providing unduplicated services with limited resources. Social Services staff also works with the Clerk of Courts, the County Tax Collector and Fire Department to screen clients and determine eligibility for the Solid Waste Exemption Program, Humanitarian Waiver as well as EMS transportation services. Staff support is also provided for the Health and Human Services Advisory Council.

MISSION: To reduce social and economic dependency by providing a bridge of interim assistance and other available services to qualified individuals and families who are residents of St. Johns County and address those needs by partnering with other service providers to maximize service delivery and insure the most efficient and effective use of resources by eliminating duplication of services.



FY 2021 BUDGET HIGHLIGHTS: The 2021 budget reflects normal recurring operating expenses which have increased in the past to respond to greater indigent population services.

REVENUE:

The revenue to fund these programs is provided by the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$898,326	\$855,321	\$899,724	\$1,034,377	\$1,037,328
Operating Expenses	\$1,742,021	1,907,330	\$1,921,323	\$2,321,779	\$2,319,588
Capital Outlay		0	0	0	1,500
TOTAL	\$2,640,346	2,762,651	\$2,821,047	\$3,356,156	\$3,358,416

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communications & Services to Citizens

- ◆ The Social Services program has been accredited by the Council on Accreditation, which distinguishes a limited number of county-operated programs.
- ◆ Continuing to strengthen the navigator role and to introduce creative initiatives to help clients become aware of and utilize community resources. Social Services continues to provide existing clients with the tools to improve self-sufficiency, financial literacy, budgeting, resume writing, job search coaching, educating and training the public to apply online for State and Federal Programs.
- ◆ Social Services has partnered with Flagler Hospital co-locating a Case Specialist in the hospital to better assist clients upon discharge, to assist eligible clients with services and additionally with navigation of Federal and State programs.
- ◆ Distributed \$27,600 through the CHALLENGE Rapid Rehousing and Prevention grant. This funding provides financial assistance to stabilize and give individuals and families housing permanency. Prevention client's income must be below 200% of the Federal Poverty Guidelines with rental, mortgage or utility assistance.
- ◆ Distributed \$17,572 for Rapid Rehousing through HUD NOFA funding. This financial assistance assist homeless individuals and families move into permanent housing as quickly as possible with little to no barriers to stabilize and give individual and families housing permanency.
- ◆ Distributed \$14,250 for Homeless Prevention & Rapid Re-housing through the ESG grant. This provides financial assistance to stabilize and give individuals and families housing permanency.
- ◆ Distributed \$15,641 through the TANF Prevention grant. This provides financial assistance to families with household income below 200% of the Federal Poverty Guidelines with rental, mortgage or utility assistance.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communications & Services to Citizens

- Social Services will not only be a primary navigator and hub of various community services, but is continuing to transition to a case management model to bridge the gap between immediate need and long-term solutions.
- Provide ongoing training and education to better equip staff in assisting potentially eligible clients with applications for State and Federal Programs to further enhance their quality of life.
- Continue expansion in strengthening navigation services that promote community partnerships in order to reach the mutual goal of improving self-sufficiency while streamlining processes.
- Continue to focus, encourage and educate residents on community resources and services in order to address their short and long term needs.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21*
I N P U T	Number of Full-time Equivalents (FTEs)	13.21	14.44	14.44
	Total Operating and Maintenance Expenditures	\$2,821,047	\$3,413,647	\$3,356,916
O U T P U T	Total # of Clients Requesting Services (annually)	9333	6122*	7727
	# of Clients receiving General Assistance (annually)	247	228	237
	# of Case Management Services Provided (annually)	582	677	724
	# Assisted Client State/Federal Applications	5194	3503*	4348
E F F I C	Program Cost Per Capita (adjusted for inflation)	\$11.09	\$12.76	\$11.92
	Average Client Contact per Staff per Day	5.28	5.04	5.16
	# of Service Events Performed per Staff annually	7770	7755	7762
E F F E C	# Clients medically assisted while pending SSI / Medicaid	34	32	33
	# Clients that received SSI/SSDI during assistance period	16	6**	11
	#Clients medically assisted during assistance period	109	121	127

* The FY 20 client numbers of clients coming into our office have been significantly reduced due to COVID-19

* The FY 21 numbers are an average of FY 19 & 20 due to the uncertainty of how the COVID-19 pandemic will affect client contact

** The Case Specialist that works with clients applying for disability had health issues this year and was out for 4 months on FMLA then out again when Governors executive order 20-83 advised people with underlining health issues to self-isolate.

GENERAL FUND

SERVICE AREA: HEALTH & HUMAN SERVICES

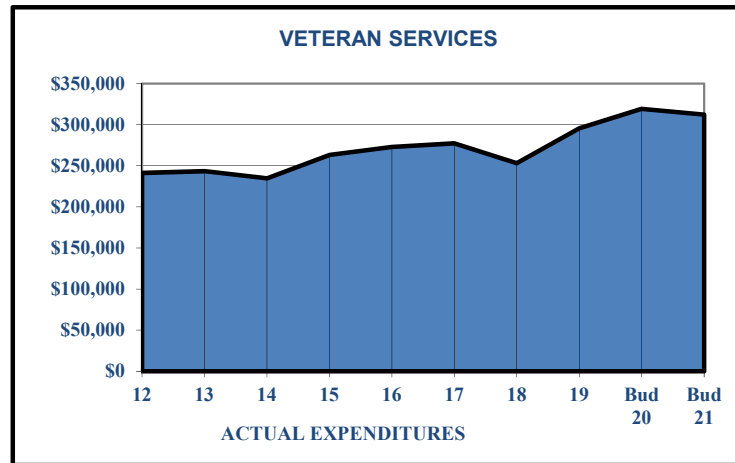
DEPARTMENT: VETERANS SERVICE OFFICE

PROGRAM: VETERANS SERVICE ADMINISTRATION

PROGRAM DESCRIPTION:

The responsibility and obligation of the County Veterans Service Office is to render effective and responsible service to veterans and their dependents residing in the County. The provision of this service is accomplished through cooperation with the Veterans Administration (VA), the five (5) branches of the Armed Services, other County and State Veteran Service Officers and representatives of the service organizations as recognized by the Congress of the United States. In addition, it is the program’s responsibility to assist veterans and their dependents in the preparation of claims and to ensure that every effort is made to attain entitled rights and benefits.

MISSION: To provide effective and efficient assistance to veterans and their dependents in St. Johns County in applying for appropriate veteran benefits and to refer, as appropriate, individuals who need services from other agencies.



FY 2021 BUDGET HIGHLIGHTS: The budget reflects recurring operating activities.

REVENUE:

The revenue to fund the Veterans Service Office is provided by the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$267,426	\$244,123	\$284,086	\$303,677	\$291,987
Operating Expenses	9,783	8,969	11,361	15,585	20,030
Capital Outlay	0	0	0	0	0
TOTAL	\$277,209	\$253,092	\$295,447	\$319,262	\$312,017

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communications & Services to Citizens

- ◆ Successfully enhanced the Community Outreach Program and maintained communications with local nursing homes and assisted living facilities to assist veterans/widows throughout the County in filing claims.
- ◆ Completed 25 intake forms for Vets-4-Vets that resulted in veterans receiving emergency assistance for rent, utilities, food, gas and emergency shelter totaling \$9,000.00.
- ◆ Working with Fire Watch; crisis interception for suicide prevention of service members, veterans and their families.
- ◆ Supported virtual veterans outreach through Virtual Veterans Experience Action Center (V-VEAC).
- ◆ Completed Phase II of paperless environment by scanning veterans' files.
- ◆ Continued to support and enhance the "Veteran's Court Program", which was implemented in fiscal year '17 by the County Commissioners to help reduce veterans' incarceration rate and provide help to veterans in need.
- ◆ Flagler College Veteran Students Orientation.
- ◆ Supported and participated in events sponsored by the Memorial Day Observance and Veterans Day Observance, "Wreaths across America", the "Purple Heart Day Observance", "Vietnam War Commemoration", "The Senior Expo", Cecil Field "POW/MIA Memorial" observance.

KEY OBJECTIVES:

County Goal #1: Promote Economic Development

- Assist veterans and/or dependents to ensure a maximum award on their benefit claims.

County Goal #10: Improve/Expand Communications & Services to Citizens

- Increase the level of contacts with veterans and/or dependents by making formal benefits presentations to veterans' organizations and community referral service organizations.
- Organize and implement a Homeless Veterans Stand-down.
- Repurpose VA Clinic to Veterans Homeless Shelter.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	4	4	4
	Total Operating & Maintenance Expenditures	\$295,446	\$299,552	\$312,017
	Number of Veteran Service Officers	3	3	3
O U T P U T	Number of Service Contacts with Veterans/Dependents	16,610	16,660	16,700
	Number of Events Supported	16	7	10
	Number of New Clients Served	775	820	850
E F F I C	Per Capita Cost of Program (Adjusted for Inflation)	\$1.16	\$1.12	\$1.11
	Service Contacts Per Veteran Service Officer	5,536	5,553	5,566
	Number of New Clients Served per Officer	258	266	283
E F F E C T	Amount of Awards Processed to Clients *	\$4,050,000	\$4,100,000	\$4,150,000
	% of New Clients Served	5.3%	5.4%	5.5%
	Number of Days Services were Provided to Outlying Areas	15	7	10

*This amount includes awards processed through Florida Department of Veterans Affairs, Disabled American Veterans & Veterans of Foreign War.

GENERAL FUND

SERVICE AREA: HEALTH & HUMAN SERVICES

DEPARTMENT: HEALTH & HUMAN SERVICES

PROGRAM: INDEPENDENT AGENCIES (AS DESCRIBED BELOW)

PROGRAM DESCRIPTION:

There are two types of Health & Human Services Independent Agency programs. The first type consists of those programs by which agencies apply for funding through the “Partnering for Results Request for Proposal” process under the County Purchasing Department. The County’s Health and Human Services Advisory Council (HHSAC) reviews the proposals independently and makes recommendations regarding County funding support. **These programs are designated below with an asterisk.** The second type consists of programs for which there exists either a mandate for funding support or a need identified by the County.

PROGRAM: ALPHA-OMEGA MIRACLE HOME *

Alpha-Omega Miracle Home works to bring stability to woman and children encountering homelessness. Alpha-Omega’s goal is to fill in all the gaps so that when they leave the program they will be stable and can successfully take care of themselves and their children.

PROGRAM: BETTY GRIFFIN HOUSE *

The Betty Griffin House is a 24-hour facility that provides temporary shelter alternatives and direct client services to an increasing number of domestic violence and sexual assault victims. The Betty Griffin House has expanded to include a transitional housing component.

PROGRAM: BOYS & GIRLS CLUB *

The Boys & Girls Club has opened a new branch in West Augustine. The County sponsors membership for 21 youths. The Club enables disadvantaged and at risk youth with school and other activities to realize their full potential.

PROGRAM: CHILDREN’S HOME SOCIETY *

Children’s Home Society provides care and services to abused and neglected children. The Family Life Education Program is a child abuse prevention program whose purpose is to provide ongoing parenting classes to parents that are at risk of child abuse and neglect or at risk of re-abuse and re-neglect of their children.

PROGRAM: EMERGENCY SERVICE / HOMELESS COALITION *

The Homeless Coalition provides transitional shelters and supportive services for families with children who are homeless or at risk of becoming homeless.

PROGRAM: EPIC COMMUNITY SERVICES *

EPIC is dedicated to community health and wellness issues including alcohol and drug abuse. Funding of the Youth/Parent Prevention and THINK programs provide a variety of education, prevention, early intervention services, crisis intervention and substance abuse aftercare programs.

PROGRAM: EPIC COMMUNITY SERVICES ADULT & JUVENILE DRUG COURT *

EPIC's pro-active programs provide a variety of education, prevention, early intervention services, crisis intervention and substance abuse programs for adults and juveniles.

PROGRAM: EPIC RECOVERY (DETOXIFICATION) CENTER *

A 16-bed, 8,000 square foot facility focusing on medically supervised detoxification from substance abuse that is recovery focused and helps clients integrate a recovery program into their daily lives including aftercare support groups.

PROGRAM: GOOD SAMARITAN HEALTH CENTERS, INC. *

Good Samaritan Health Centers, Inc. provides free medical and dental services and health education to St. Johns County residents who are uninsured and whose income falls at or below 200% of the Federal Poverty Guidelines.

INDEPENDENT AGENCIES – HEALTH & HUMAN SERVICES (continued)

PROGRAM: HOME AGAIN ST. JOHNS *

Home Again St. Johns (also referred to as “Home Again”) is a non-profit organization working in a multi-agency coordinated system to alleviate homelessness in St. Johns County by actively engaging homeless individuals in implementing their own return to self-sufficiency.

PROGRAM: LEARN TO READ OF ST. JOHNS COUNTY *

The Learn to Read Program helps individuals improve their quality of life by teaching them how to read, write and solve math problems. Participants are also coached on some subjects of the GED test.

PROGRAM: ST. JOHNS COUNTY COUNCIL ON AGING *

The Council on Aging provides grant management for a variety of services that include nutrition, transportation and in-home services throughout the County. These services directly impact the safety, health and welfare of County residents. COA has recently added another component at the Sunshine Center. The Center provides care and support services for aging/infirm adults with Alzheimer’s and dementia, enabling their family members to work and to relieve caregiver stress. The OAA/CCE Program amount also includes an appropriation to insure the County facility on Marine Street.

PROGRAM: EARLY LEARNING COALITION OF PUTNAM AND ST. JOHNS *

The School Readiness Coalition provides childcare services to children identified as being at risk of abuse and neglect and to low income working families. The program also coordinates the monitoring of financial, educational, nutritional, health, and social service programs.

PROGRAM: ST. JOHNS COUNTY WELFARE FEDERATION *

The St. Johns County Welfare Federation provides an assisted living facility for low income and indigent residents of St. Johns County at the Buckingham Smith Memorial Home.

PROGRAM: STEWART-MARSHMAN (SMA) BEHAVIORAL HEALTH SERVICES, INC. *

SMA Behavioral Health Service, Inc contracts through the State to provide behavioral health services to the residents of St. Johns County. In addition, the State mandates that counties contribute a certain minimum to support services.

PROGRAM: ST. FRANCIS HOUSE *

The St. Francis House provides Emergency Shelter and Client Support Services to the homeless and those at risk of homelessness. The array of services provided to the homeless and near homeless assist them with a way to rise from their situation and become productive.

PROGRAM: ST. JOHNS HOUSING PARTNERSHIP *

Provides emergency repairs to low-income County residents and also provides youth employment initiatives as part of job training programs.

PROGRAM: MEDICAID BUYBACK/LIP

Flagler Hospital provides healthcare services to citizens of St. Johns County who are indigent or qualified Medicaid recipients. Through a State program (LIP) County funds are leveraged to augment Medicaid payments to the hospital.

PROGRAM: BAKER ACT

The Baker Act is a law mandated by the State of Florida enabling emergency mental health services and temporary detention of patients impaired by their mental illness and unable to determine their needs for treatment. The State requires counties to financially support local hospital efforts relative to the Act.

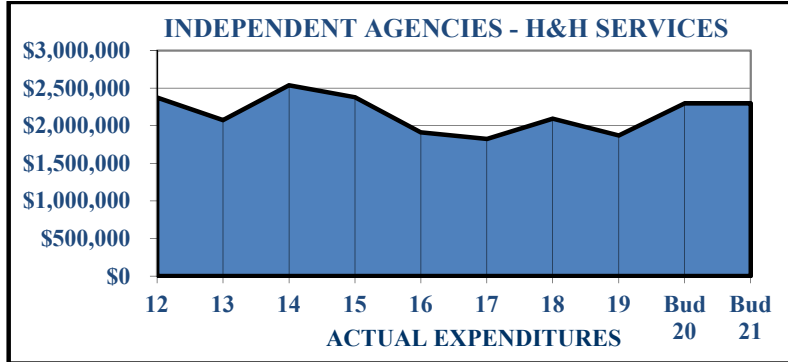
PROGRAM: AZALEA CLINIC

A Federally Qualified Health Center with County locations in St. Augustine and Hastings that provides affordable medical and dental care for qualifying patients with sliding fees for low income and uninsured patients.

PROGRAM: ST. AUGUSTINE YOUTH SERVICES *

SAYS is a nonprofit agency that submitted an application and was recommended by the HHS Advisory Council to receive County funding to provide the Mobile Crisis Response Team (MCRT), a community healthcare program that helps to improve child safety and well-being plus increase access to mental health care resources for youth and their families.

INDEPENDENT AGENCIES – HEALTH & HUMAN SERVICES (continued)



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects funding at levels recommended by the HHSAC. A priority in FY 2021 is to address homelessness and substance abuse. These agencies continue to receive funding as a result of the RFP process.

REVENUE:

The revenue to fund a portion of these Independent Agencies is provided by the General Fund. The County contributes toward the funding of the independent agencies listed below:

HHSAC REVIEWED EXPENDITURES:

Agency	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY'20	Adopted Budget FY'21
Alpha Omega Miracle Home	\$0	\$0	\$0	40,834	40,834
Betty Griffin House	204,102	204,102	189,059	236,324	236,324
Betty Griffin House –Hope Program	0	0	0	50,000	50,000
Emergency Services/ Homeless Coalition	60,252	60,252	66,581	83,226	83,226
EPIC Community Services	50,000	0	0	0	0
EPIC Drug Court – Adult Substance Abuse Program**	108,432	158,432	171,928	214,910	214,910
EPIC –SJC Intensive Care Coordination	0	0	132,377	165,471	165,471
EPIC – Detoxification Center	250,000	250,000	287,214	348,663	348,663
Good Samaritan Health Centers	61,580	61,580	60,012	101,653	101,653
Home Again St. Johns	150,000	27,053	0	0	0
SJC Council on Aging/ Adult Day Care	35,875	35,875	0	0	0
SJC Council on Aging for OAA and CCE Programs***	127,188	127,188	166,766	157,701	157,701
St. Augustine Youth Services-Community Action Team	0	0	0	58,623	58,623
St. Augustine Youth Services-Mobile Crisis Response Team	0	0	111,006	138,758	138,758

HHSAC REVIEWED EXPENDITURES (continued)

Agency	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY'20	Adopted Budget FY'21
Early Learning Coalition of Putnam and St. Johns	133,712	133,712	133,712	133,712	133,712
SJC Welfare Federation	105,064	499,451	105,064	94,558	94,558
SMA Behavioral Health Services	350,000	350,000	350,000	230,000	230,000
Flagler Hospital Care Coord	0	0	0	120,000	120,000
St. Francis House	102,301	102,301	76,063	95,079	95,079
St. Johns Housing Partnership	85,000	85,000	20,700	29,938	29,938
SUBTOTAL	\$1,823,373	\$2,094,946	\$1,870,482	\$2,299,450	\$2,299,450

NON-HHSAC REVIEWED EXPENDITURES:

Agency	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY'20	Adopted Budget FY'21
Council on Aging Insurance	\$4,091	\$4,337	\$4,538	4,850	5,166
Medicaid Buyback/LIP****	350,000	350,000	350,000	350,000	350,000
Baker Act	0	120,000	120,000	120,000	120,000
Detox Expansion	0	0	0	100,000	200,000
Fire Watch Council	0	0	0	0	25,000
HHS Software	27,190	27,190	37,190	37,190	40,221
SUBTOTAL	\$381,281	\$501,527	\$511,728	\$612,040	\$740,387

* Graph includes both HHSAC reviewed and Non-HHSAC reviewed expenditures.

** Adult Drug Court appropriations began in FY 2006 and were funded strictly from Special Revenue Fund "Alcohol & Drug Trust". Beginning in FY 2011, the General Fund in addition to the "Alcohol & Drug Trust Fund" provides funding.

***In addition to the Aid to COA for OAA and CCE Programs, the General Fund has funded the insurance cost for this program, which is \$9,448 for FY 2013, \$12,217 for FY 2014 and \$7,382 for FY 2015.

**** Starting in FY 2012 the County began participating in a Medicaid Buyback Program, officially called the State's "Enhanced Federal Medical Assistance Percentage Program" or Low Income Pool (LIP). Through this program, the State will bill the County quarterly to cover additional Medicaid patients that utilize Flagler Hospital. Prior to FY 2012, funding for this Program was included in the St. Johns County Social Services department budget. In FY 2015 Flagler Hospital will support the Azalea Clinic separately through their LIP payment.

TOTAL ALL EXPENDITURES:

Agency	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY'20	Adopted Budget FY'21
TOTAL	\$2,204,654	\$2,596,473	\$2,382,210	\$2,911,490	\$3,039,837

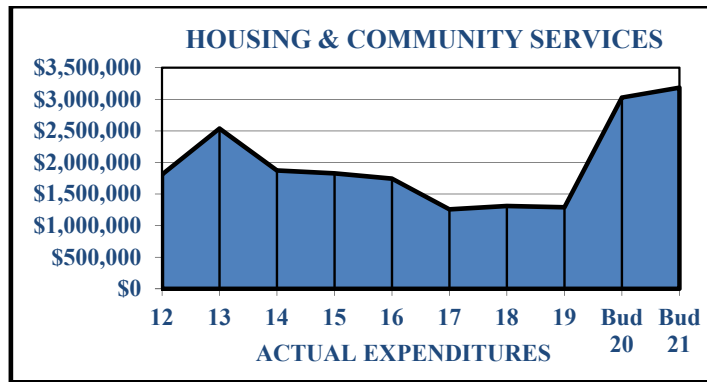
GENERAL FUND

SERVICE AREA: ECONOMIC ENVIRONMENT
DEPARTMENT: HEALTH & HUMAN SERVICES
PROGRAM: HOUSING & COMMUNITY DEVELOPMENT

PROGRAM DESCRIPTION:

Housing & Community Development is primarily responsible for the promotion of affordable housing and related community redevelopment issues within the County. Housing & Community Development also serves as the staff for the Housing Finance Authority (HFA) of St. Johns County and the Affordable Housing Advisory Committee (AHAC). The HFA provides tax-exempt bond financing for very low, low, and moderate-income level home ownership and rental housing. Housing & Community Development serves as a resource clearinghouse for affordable housing opportunities in the County, including homeownership, rehabilitation, rental, and foreclosure prevention. The program serves individuals, builders, lenders, realtors and non-profit organizations while acting as a conduit for the delivery of available State and Federal program funding. The program administers Community Development Block Grant (CDBG) financing to support economic development, housing construction and rehabilitation and neighborhood revitalization activities. The program also explores single-family and multi-family opportunities and provides input to the housing element of the Comprehensive Plan for Developments of Regional Impact (DRI) and Planned Unit Developments (PUD).

MISSION: To promote the expansion of affordable housing and neighborhood revitalization throughout the County to serve vulnerable and work force populations.



FY 2021 BUDGET HIGHLIGHTS: The budget reflects activities associated with grant-funded housing and community development initiatives, specifically recurring Community Development Block Grant funding.

REVENUE: The HUD CDBG economic development and housing grants along with U.S.D.A. Rural Development and State grants promote neighborhood revitalization strategies. All other funding is provided by the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$189,980	\$247,528	\$283,246	\$393,656	\$398,181
Operating Expenses	27,590	379,309	667,065	2,266,276	1,881,086
Capital Outlay	0	0	21,961	0	0
Other	1,039,024	684,405	316,992	367,591	904,693
TOTAL	\$1,256,594	\$1,311,242	\$1,289,264	\$3,027,523	\$3,183,960

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #1 & #9: Promote Economic Development and Emphasize Community Redevelopment

- ◆ Worked with Growth Management to establish a Residential Housing zone that will provide affordable ownership units for low to moderate-income households.
- ◆ Implementation of Development of Regional Impact (DRI) funds via Habitat for Humanity to purchase property that will create up to 26 affordable housing units for low to moderate-income households.
- ◆ The CDBG grant continues to fund a public service project aimed at preventing homelessness and assisting individuals obtain housing by providing case management and subsistence payments.
- ◆ The CDBG grant continues to fund a public service project aimed at serving school-age children in West Augustine with tutoring services, non-traditional learning opportunities, and recreational opportunities. .

County Goal #10: Improve/Expand Communications & Services to Citizens

- ◆ Served as current designated referral agent for individuals on need of affordable housing by collaborating with County Social Services for implementation and administration. Provide affordable referrals to Housing Authorities in both Duval and Flagler County.
- ◆ Attended Community Redevelopment Area (CRA) meetings and other community meetings throughout the County.
- ◆ Held Fair Housing Workshops and activities conducted by consultants to provide fair housing education to the public.
- ◆ Housing staff collaborated with St. Augustine Amphitheater staff to organize and execute two community food drives with the assistance of the St. Johns County Cultural Events Division, United Way of St. Johns County and the St. Augustine Beach Police Department. Two events generated close to 30 tons of food collected as part of a response to the negative impact of COVID-19 on the community.

KEY OBJECTIVES:

County Goal #1 & #9: Promote Economic Development and Emphasize Community Redevelopment

- Expand infrastructure, affordable rental housing development, homeownership, and homeless initiatives.
- Explore opportunities to obtain further federal and state funding to more effectively serve our residents. Initiatives include CDBG Economic Development Grant, USDA Rural Development, and additional Florida Housing Finance Corporation programs.
- Continue to administer the West Augustine, Vilano Beach and Flagler Estates CRAs: West Augustine is focused on programs at the Solomon Calhoun Community Center and the removal of blight, policing and affordable housing, infrastructure and street light installation; Vilano Beach is focused primarily on economic revitalization and maintenance of their Town Center; Flagler Estates is focused on improved roads, street signs and lighting, public safety, and a future community center and food pantry.

County Goal #10: Improve/Expand Communications & Services to Citizens

- Enable and develop more organizational capacity for non-profit housing and service providers.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	3.7	5.3	5.3
	Total Operating and Maintenance Expenditures*	\$345,717	\$462,854	\$492,968
O U T P U T	State / Federal Grant Applications Submitted	1	2	2
	Non-Profit Organizations Assisted	4	7	7
	# Homebuyer Applicants Served	213	293	250
E F F I C	Program Cost per Capita* (Adjusted for Inflation)	\$1.36	\$1.73	\$1.75
	% Program Cost of Total General Fund Budget*	0.2%	0.2%	0.2%
	# Homebuyer Applicants Served / FTEs	57.6	55.3	47.2
E F F E C T	# Affordable Houses/Residences Created	3	2	3
	HFA Housing Units Financed-Single & Multifamily	0	0	0
	“Affordable” New Developer / Builder Contacts	4	4	4

* = net of non-salary grant expenditures and non-recurring items. Salary activities included in the operating expenditure above may be offset by grant revenues.

GENERAL FUND

SERVICE AREA: ECONOMIC ENVIRONMENT

DEPARTMENT: COUNTY ADMINISTRATION

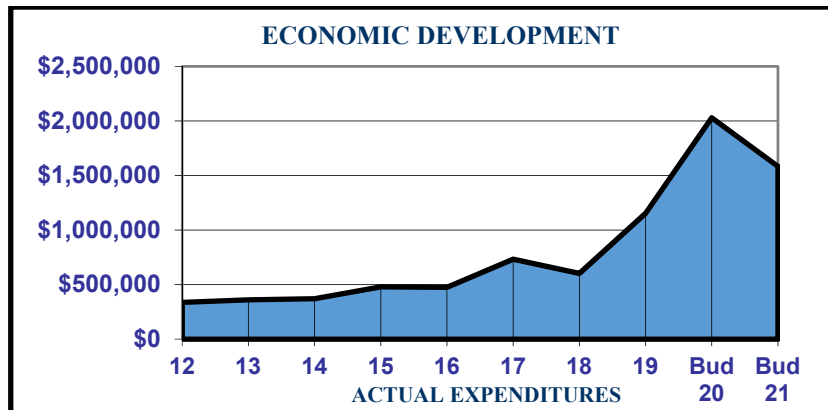
PROGRAM: ECONOMIC DEVELOPMENT

PROGRAM DESCRIPTION:

The County maintains an Economic Development (ED) program in order to help expand and diversify the commercial tax base and promote job creation for local residents through the growth of existing businesses and attraction of new businesses to the County. The County desires to be a pro-business community, encouraging a balance in economic growth, environmental stewardship and quality of life. The Economic Development program was implemented in 2011 to create a more proactive, sustained effort to attract and retain businesses and work cooperatively with community partners to achieve this goal. To further leverage resources, the County maintains membership in JAXUSA Partnership, a regional agency promoting economic development for northeast Florida on a national and international scale. Additionally, the County contracts with the St. Johns County Chamber of Commerce to conduct business development and retention programs and the University of North Florida Small Business Development Center to provide technical assistance to small businesses.

MISSION:

To expand and diversify the County tax base and strengthen the employment base through efforts to attract and retain businesses by cooperatively working with other governments, the Chamber of Commerce and other agencies, and offering appropriate County economic development incentives.



FY 2021 BUDGET HIGHLIGHTS:

The FY 2021 budget reflects recurring activities, including a BCC-implemented buyback program for non-residential impact fees.

REVENUE:

The revenue to fund these programs is provided by the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$190,554	\$180,568	\$164,790	\$210,687	\$173,582
Operating Expenses	224,394	212,253	215,367	228,257	223,627
QTI & Tax Incentives	316,139	209,865	485,256	440,000	487,151
QTI & Tax Incentives	0	678	288,341	1,150,000	700,000
TOTAL	\$732,429	\$603,364	\$1,153,754	\$2,028,944	\$1,584,360

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #1: Promote Economic Development

- ◆ Continued to work with the St. Johns County Chamber of Commerce for economic development support services focused on targeted activities in business retention, education/training and entrepreneurship.
- ◆ Continued to work with JAXUSA Partnership to promote economic development.
- ◆ Continued to work with the University of North Florida Small Business Development Center providing technical assistance to new and existing small businesses in the County.
- ◆ The BCC approved an economic development incentive agreement for a speculative office building totaling more than 62,500 square feet in Ponte Vedra Beach. The project is expected to be complete in the end of 2020.
- ◆ The BCC approved economic development incentives for The Link, a technology innovation hub, co-working space and activity center to be located in Nocatee Town Center. A groundbreaking for The Link, a 22,500 square foot building, was held in June 2020. The project is expected to be complete in 2021.
- ◆ St. Johns County was named the Best Florida County to Live in by 24/7 Wall St.
- ◆ St. Johns County was named the Healthiest County in Florida for the ninth year in a row by the Robert Wood Johnson Foundation / University of Wisconsin Population Health Institute.
- ◆ In November and December, St. Johns County's unemployment rate was 2.2%, the lowest rate in more than a decade. Florida's unemployment rate in December was 3%, the lowest rate recorded since the program began in 1976.
- ◆ St. Johns County assisted hundreds of local small businesses during the COVID-19 crisis by providing general support, funding programs and personal protection equipment (PPE).

KEY OBJECTIVES:

County Goal #1: Promote Economic Development

- Expand the County commercial and sales tax revenue to reduce the tax burden on residential property owners.
- Increase total employment within the County.
- Enhance resources to provide incentives to encourage new business attraction and existing business expansion.
- Continue to enhance economic development presence on the County's website, as well as other materials to promote County attributes for business development with periodic updates on related programs and activities.
- Attend business organization meetings to enhance local and regional relationships.

PERFORMANCE MEASURES		Actual FY '19	Projected FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalent (FTEs)	2	2	2.25
	Total Operating and Maintenance Expenditures	\$392,821	\$437,957	\$397,209
	Value of Approved Incentives Paid – (ED Grant payments only)	\$485,256	\$440,000	487,151
O U T P U T	# of Businesses and Entrepreneurs Assisted through Economic Development (ED) Partners	510	520	530
	# of Jobs Created (reported by DEO)	3,400	3,500	3,600
	# Annual New Business Prospects	99	100	110
E F F I C	Per Capita Cost of Program (Adjusted for Inflation)	\$1.54	\$1.63	\$1.41
	Incentive Paid per Job Created	\$142.72	\$125.71	\$135.32
	% Program Cost of Total County Budget	0.08%	0.09%	0.03%
E F F E C T	% Non-Residential Tax Base of Total Tax Base (includes Tangible Personal Property)	15.1%	14.9%	15.2%
	County Sales Tax Revenue Per Capita	\$78.95	\$64.32	\$56.81
	County Unemployment Rate (September)	2.8%	4.1% est.	4.1%

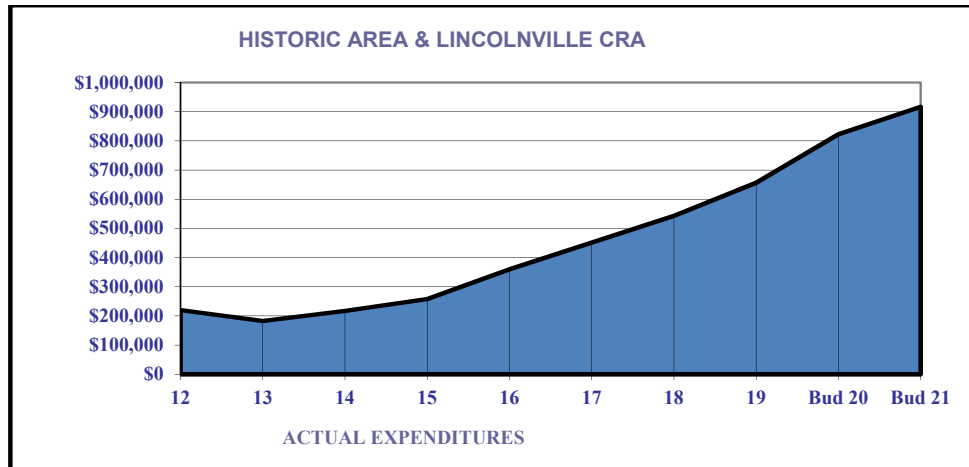
GENERAL FUND

SERVICE AREA: ECONOMIC ENVIRONMENT
DEPARTMENT: COUNTY ADMINISTRATION
PROGRAM: HISTORIC AREA CRA & LINCOLNVILLE CRA

PROGRAM DESCRIPTION:

The Historic Area Community Redevelopment Area (HACRA) was established in Fiscal Year 2002 to assist in the redevelopment of the City of St. Augustine’s “Old City” area. The funds appropriated to the HACRA are to be used to fund or support projects such as a parking garage that alleviates transportation and parking blight within the Historic Area Community Redevelopment Area. The Lincolnville Community Redevelopment Area was established in Fiscal Year 2013 to assist in the redevelopment of the blighted conditions within the historic Lincolnville area.

MISSION: To alleviate transportation and parking blight within the Historic Area Community Redevelopment Area of the City of St. Augustine and to redevelop and rehabilitate the historic Lincolnville area through the use of Tax Increment Financing (TIF).



FY 2021 BUDGET HIGHLIGHTS: The FY 2021 operating budget reflects the incremental tax increment financing apportionment from the City of St. Augustine’s CRAs (Historic Area and Lincolnville) for St. Johns County.

REVENUE:

The revenue to support the Historic Area CRA and the Lincolnville CRA budgets is provided by the General Fund. The annual amount of funding is determined through a methodology established in the Florida Statutes for Tax Increment Financing (TIF).

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '20
HACRA	\$300,468	\$341,142	\$392,449	\$485,088	\$536,404
Lincolnville CRA	151,012	201,856	264,010	337,621	380,295
TOTAL	\$451,480	\$542,998	\$656,459	\$822,709	\$916,699

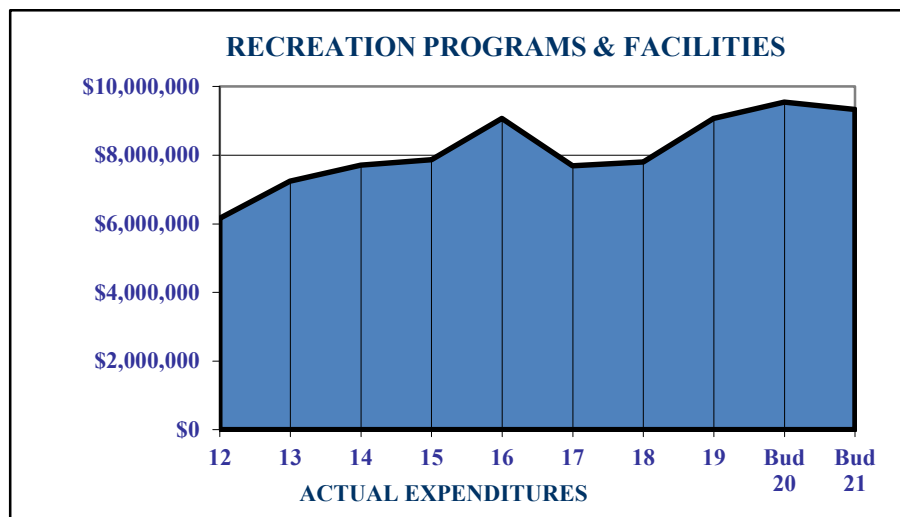
GENERAL FUND

SERVICE AREA: CULTURE & RECREATION
DEPARTMENT: PARKS & RECREATION
PROGRAM: RECREATION PROGRAMS & FACILITIES

PROGRAM DESCRIPTION:

The St. Johns County Parks and Recreation program maintains boat ramps, various active and passive parks throughout the County and provides adult and youth programming. The program manages and maintains over 4,515 acres representing 87 parks. This program also identifies and develops plans for parkland acquisition, reviews new applications for conformance to level of Service Standards for the Recreation and Open Space Element of the County’s Comprehensive Plan, and handles related grant applications and administration.

MISSION: To protect and facilitate access to the County’s natural resources, provide recreational opportunities for residents and visitor’s, and contribute to the County’s economic, social, and environmental sustainability and resiliency.



FY 2021 BUDGET HIGHLIGHTS: The Personal Services budget continues to reflect rising employee healthcare and Workers Compensation costs. The 2021 budget continues to reflect operations with little to no increases to programs and services. Capital increases include carryforwards of prior year appropriations for countywide projects as well as replacements of maintenance equipment.

REVENUE:

The revenue to fund Recreation Programs & Facilities is primarily provided by the General Fund, but partly from tournaments, user fees and concessions. Additionally, this program has sought grants from the State of Florida for further St. Johns County parkland acquisition and development.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$4,670,329	\$4,819,768	\$4,900,806	\$5,139,013	\$5,009,419
Operating Expenses	2,803,513	2,764,731	2,975,254	3,513,512	3,035,710
Capital Outlay	212,508	213,776	108,714	887,453	1,283,486
TOTAL	\$7,686,350	\$7,798,275	\$9,068,701	\$9,539,978	\$9,328,605

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #6: Maintain and Enhance the County's Quality of Life

- ◆ Parks and Recreation staff provided over 245 educational/recreational programming totaling over 2,000 hours.
- ◆ Partnered with the Florida/Georgia Pickleball Classic to host over 320 competing players.
- ◆ Introduced family fishing program, adult yoga, Alpine Groves porch talks.
- ◆ Hosted 10 Regional Baseball Tournaments with over 350 teams competing from all over the southeastern United States.
- ◆ Department completed ADA/Safety training and is developing a department wide ADA strategic plan.
- ◆ Completed four ADA Park upgrades, began two additional projects that will be completed in FY21 in addition to adding an ADA accessible playground in partnership with Field of Dreams.
- ◆ Acquired River Town II Athletic Complex
- ◆ Completed two sport lighting projects at Plantation Park and Gamble Rogers.

County Goal #10: Improve Communications & Services to Citizens

- ◆ SJC Parks and Recreation Instagram page has had an increase from 1,488 followers to 1,678 followers.
- ◆ SJC Parks and Recreation Facebook page has had an increase from 5,609 followers to 7,733 followers.
- ◆ SJC Parks and Recreation newsletter database (Constant Contact) has had an increase from 6,588 subscribers to 7,133 subscribers.
- ◆ Increased Facebook content to provide online educational material and activities.

KEY OBJECTIVES:

County Goal #6: Maintain and Enhance the County's Quality of Life

- Obtained one additional park in the Northwest section of the county.
- Received \$7 million in surplus funding to expand Davis Park, construct, and develop Villages Park West.

County Goal #10: Improve Communications & Services to Citizens

- Reorganization of department divisions to better service the residents visiting St. Johns County parks.
- Implementation of new software tools to allow for tracking park inventory, asset and participant management.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	78.425	76.425	76.425
	Total Maintenance Expenditures*	\$5,479,674	\$5,703,566	\$6,523,163
	Total Programming Expenditures*	\$2,505,100	\$2,209,799	\$2,805,442
O U T P U T	Number of Recreation Partners	41	45	52
	Number of County Programs Offered	381	395	245
	Number of County Parkland Acres	2,999	4,393	4,515
E F F I C	Cost of Maintenance per Parkland Acre	\$1,827	\$1,298	\$1,445
	Program Cost per Capita (Adjusted for Inflation)	\$35.64	\$29.56	\$33.13
	Acres of County Parks per 1,000 County Residents	18.58	14.35	16.03
F F E C T	Carryover of All Recreation Capital Projects	\$1,093,739	\$1,008,518	\$763,025
	% Maintenance Expenditures to Total Operating	68.6%	72%	70%
	Total Grant Dollars Received**	\$27,313	\$506,825	\$187,232

*=net of State Grant Expenditures

GENERAL FUND

SERVICE AREA: CULTURE & RECREATION

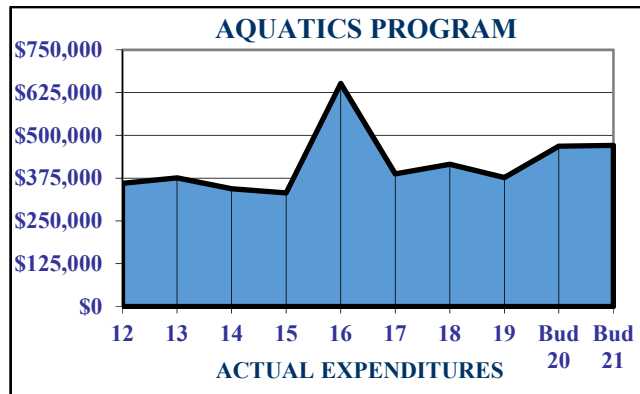
DEPARTMENT: PARKS & RECREATION

PROGRAM: AQUATICS PROGRAM

PROGRAM DESCRIPTION:

In FY 2006 the County established the Aquatics Program that included the current Galimore Center Pool with the expectation that other community pools will eventually be built in the County. The Galimore Center was operated under an inter-local agreement with the City of St. Augustine. This facility had offered the only community center swimming pool in the County. In April of FY 2009 the Solomon Calhoun Community Center and Pool in West Augustine opened, expanding the Aquatics Program. During FY 2011 the County discontinued the inter-local agreement and returned the operations of Galimore Center to the City in exchange for \$400,000 needed for pool repairs. After-school programs, summer programs, a Masters Swimming Program and youth programs are offered at the Solomon Calhoun facility. The County High Schools also utilize the pool for practice and for meets. Exercise classes are also offered to the community and community organizations can utilize the Center for meeting purposes.

MISSION: To continue to serve the community through the provision of swimming activities and other programs and the sharing of facilities for community events.



FY 2021 BUDGET HIGHLIGHTS: The budget reflects recurring operations of the Solomon Calhoun pool.

REVENUE:

The revenue to fund the Aquatics Program is provided primarily by the General Fund, and is supplemented to a minor degree by pool fees, swimming lessons, concessions and building rentals. The County is entirely responsible for the costs of operation for the Solomon Calhoun Community Center and Pool.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	387,279	415,449	376,735	468,516	470,515
Capital Outlay	0	0	0	0	0
TOTAL	\$387,279	\$415,449	\$376,735	\$468,516	\$470,515

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Continued to provide access to Fire Rescue for their Marine Rescue Division.
- ◆ Continued to utilize the Solomon Calhoun Pool for the County's Fire Rescue Jr. Lifeguard Program.
- ◆ Continued to offer summer programs, exercise classes and youth programs.
- ◆ Continued to accommodate the Masters Swimming Program and High School and other independent swim teams and meets.
- ◆ Increased participation in adult and children swim programs.
- ◆ Continued a multi-year contract with the YMCA for the operation of the Solomon Calhoun Pool.
- ◆ Collaborated with the St. Augustine YMCA to provide swim lessons.
- ◆ Partnered with the Special Olympics to host their annual swim meet.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- To expand programs and opportunities for increased pool usage.
- To continue developing programs to serve the St. Johns County community.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	0	0	0
	Total Operating and Maintenance Expenditures	\$376,735	\$357,963	\$470,515
	Number of County Pools Operated	1	1	1
O U T P U T	Number of People Using the Pool	27,431	18,600	30,200
	Number of Passes Sold	-	2028	2500
	Number of Rentals of the Center	15	7	15
E F F I C	Program Cost per Capita (Adjusted for Inflation)	\$1.48	\$1.33	\$1.67
	Program Cost per Swimmer	\$13.73	\$19.24	\$15.58
	Collected Charges per Swimmer*	\$0.00	\$0.00	\$0.00
E F F E C T	Collected Charges for Services*	\$0	\$0	\$0
	Operating Subsidy (Program Cost less Charges)	\$376,735	\$357,963	\$470,515
	% Increase (Decrease) in People Using the Pool	37%	15%	(1%)

*= under terms of the operating contract these charges now go directly to the contractor (YMCA).

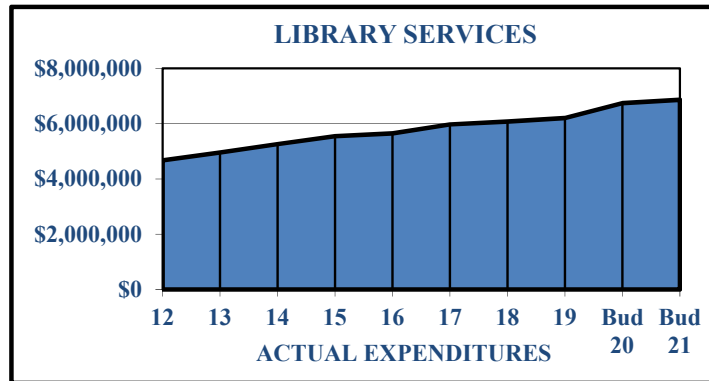
GENERAL FUND

SERVICE AREA: CULTURE & RECREATION
DEPARTMENT: LIBRARY SERVICES
PROGRAM: COUNTY LIBRARY SYSTEM

PROGRAM DESCRIPTION:

The County Library System Program is comprised of four main divisions. The **Administration** division, located in the Southeast Branch Library, provides planning, budgeting, purchasing, personnel, volunteers, and overall operational support and management of the County Library System. The System currently includes: the Anastasia Island Branch, the Bartram Trail Branch, the Hastings Branch, the Ponte Vedra Beach Branch, the Southeast Branch, and the Main Library. The **Technical Services** division is responsible for: acquisition, cataloging and processing of all library materials; management of the bibliographic database; collection development; centralized interlibrary loan service; the library website and virtual services; research, maintenance and support of library technologies; and technical skills training. The **Public Services** division provides library materials and services to assist County residents of all ages in obtaining information to meet their personal, educational, professional, and recreational needs. Services include: Circulation, Adult Services, Reference, and Young Adult and Children’s Services. The **Extension Services** division includes: three bookmobiles, community deposit collections, Books-by-Mail, and programming in assisted living centers, daycare centers, VPK programs, and areas of the County currently underserved by a library branch.

MISSION: To welcome and offer residents of all ages opportunities to continue lifelong learning; to nurture a love of reading; to find, evaluate and utilize information in a variety of formats; and to enjoy a community gathering place. To connect, learn, and enjoy at their local library.



FY 2021 BUDGET HIGHLIGHTS: The budget reflects recurring operations for six branch libraries and the bookmobile program.

REVENUE:

The General Fund provides the majority of revenue for this program. A State matching aid package is expected to contribute \$104,481 in FY 2021; the separate County Law Library Fund will receive 25% of funds recognized from traffic court fees. Additionally, the County libraries receive donations from individuals and other third parties.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$4,317,767	\$4,460,844	\$4,561,275	\$5,167,316	\$5,136,627
Operating Expenses	1,571,532	1,494,172	1,621,236	1,547,163	1,713,159
Capital Outlay	81,755	124,703	23,316	25,898	14,380
TOTAL	\$5,971,054	\$6,079,719	\$6,205,827	\$6,740,377	\$6,864,166

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communications & Services to Citizens

- ◆ Celebrated National Friends of the Library Week in October. Friends of the Library are non-profit volunteer groups that provide financial and other support to SJCLPS and number almost 1,400 members.
- ◆ Hosted the fifth annual “Community FOCUS Hastings” back-to-school event providing school supplies, free physicals, vision and hearing screenings to over 750 attendees, with 326 school kits distributed that day.
- ◆ Staged the 15th annual “St. Johns Reads” Community Reads Project, in partnership with our seven Friends of the Library groups and funding from the Florida Humanities Council, featuring “Where the Crawdads Sing” by Delia Owens. This year we introduced a 5K run, *Lace Up for Libraries*, as a fundraiser for the project. Funds raised will assist with literary programming in the future.

KEY OBJECTIVES:

County Goal #9: Emphasize Community Redevelopment

- Explore alternatives to address issue of aging Hastings Branch Library facility.
- Explore inclusion of libraries in SJC concurrency process to address areas without a local library branch.

County Goal #10: Improve/Expand Communications & Services to Citizens

- Expand public library programming and training into the online virtual realm through zoom and Facebook Live!
- Utilize additional FTE to enhance public services to the community.
- Expand and enhance applicable technology services and resources for library patrons and staff.
- Continue to grow use of the Library, as reflected by monthly/annual library usage over the previous year.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	73.650	78.625	78.625
	Total Operating and Maintenance Expenditures*	\$6,037,978	\$6,010,627	\$6,688,975
	Number of Volunteer Hours	24,351	12,000	15,000
O U T P U T	Circulation Totals	1,599,202	1,000,000	1,300,000
	Library Materials Holdings	343,081	332,641	345,000
	Number of Registered Card Holders	94,003	95,651	96,000
E F F I C	Circulation Totals / FTE	21,714	12,719	16,534
	Total Registered Card Holders / FTE	1,276	1,217	1,221
	Program Cost per Capita (Adjusted for Inflation)	\$23.73	\$22.46	\$23.76
E F F E C T	Registered Card Holders As % of Population	36.9%	36.1%	34.8%
	Circulation/Collection Turnover Rate	4.7	2.9	3.8
	Increase (Decrease) in Registered Card Holders	(1.4%)	1.8%	0.4%

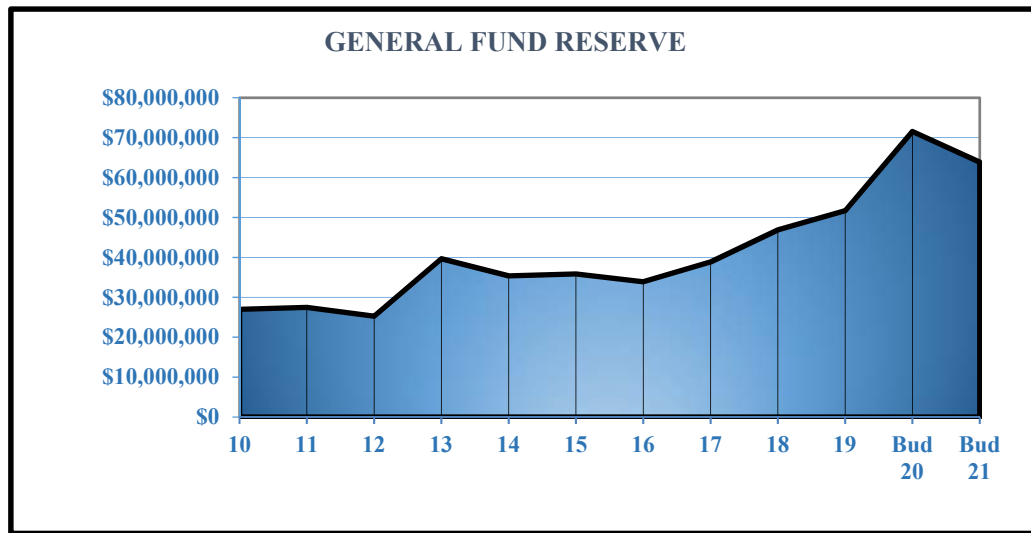
*Net of Federal and State Grant Expenditure, Donations and capital

GENERAL FUND

SERVICE AREA: NON-OPERATIONAL
DEPARTMENT: COUNTY ADMINISTRATION
PROGRAM: EMS BAD DEBTS / TRANSFERS / RESERVE

PROGRAM DESCRIPTION:

General Fund **EMS Bad Debts/Misc.** primarily represent uncollectible ambulance fees (bad debts) for the County’s Emergency Medical Services (EMS). **Transfers** represent budgeted monies contributed to other funds from the General Fund. Details on all interfund transfers including the General Fund can be found on the Interfund Transfer Matrix at the very back of the “Budget Summary” section of this budget document. The **Reserve** represents funds set aside for contingencies or other unforeseen expenditures as well as stabilizing funds for the following year’s budget.



FY 2021 BUDGET HIGHLIGHTS: EMS bad debts are increasing due to increasing Ambulance Service revenue. FY 2020 General Fund transfers includes the Commission’s appropriation of \$16,580,000 for 2019 capital projects derived from reserves in excess of targeted General Fund reserves.

REVENUE:

The revenue to support the Non-Operational budget is provided by the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
EMS Bad Debts/Misc.	\$1,607,352	\$1,680,843	\$1,326,987	\$1,973,024	\$1,930,600
Transfers	5,070,089	5,877,555	8,018,553	22,909,810	5,956,912
Reserve	0	0	0	46,674,777	55,988,271
TOTAL	\$6,677,441	\$7,558,398	\$9,345,540	\$71,557,611	\$63,875,783

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenues that are legally restricted or otherwise restricted by policy for specified purposes. The name of the Special Revenue Fund usually indicates the restricted purpose. For example, County Local Option Gas Taxes in the Transportation Trust Fund can only be used for transportation expenditures as defined in section 336.025(7), Florida Statutes.

TRANSPORTATION TRUST FUND \$95,165,210

The Transportation Trust Fund provides an accounting of revenue and expenditures to be used to provide County transportation services including street maintenance, signs and pavement markings, transportation planning and right-of-way maintenance as well as capital expenditures related to transportation services.

FIRE DISTRICT FUND \$51,918,488

The Fire District Fund provides an accounting of revenue and expenditures to be used to provide administrative support for all programs related to fire protection and control in the County. Fire Services is responsible for the coordination of eighteen fire stations staffed by professional firefighters.

HEALTH DEPARTMENT FUND \$487,867

The Health Department Fund is used to account for the revenue and expenditures associated with the County's portion of the County Health Department Budget. The Board of County Commissioners levies a countywide ad valorem millage to fund a portion of the Health Department. The remainder of the funding for the Health Department is derived primarily from the State of Florida as well as service charges and is not reflected in this fund.

BUILDING SERVICES FUND \$29,196,188

Activities accomplished through the Building Services Trust Fund are fully funded by its fees. Its activities comprise the review of construction plans for conformance with State and County Codes, the issuance of permits, construction inspections, and other licensing and record-keeping activities related to ensuring the construction of safe structures and the regulation of the individuals authorized to undertake such projects.

STATE HOUSING INITIATIVES PARTNERSHIP FUND \$1,360,727

This local affordable housing Fund for eligible lower-income residents provides an accounting of revenue and expenditures to be used for services related to the State Housing Initiatives Partnership (SHIP). SHIP began in FY 1993 as a unique program allowing local governments to decide which housing initiatives best serve their own communities and to administer a program using money allocated from the State.

ALCOHOL & DRUG ABUSE TRUST FUND \$28,839

The Alcohol and Drug Abuse Trust Fund, established in 1998, provides that when any person is found guilty of any misdemeanor under the laws of Florida in which the unlawful use of drugs or alcohol is involved, there shall be an additional court charge of \$14.00 that will be deposited in this Fund. These funds are to be used as assistance grants for alcohol and other drug abuse treatment or education programs.

COMMUNITY BASED CARE FUND \$7,779,335

The Community Based Care Fund provides an accounting of revenue and expenditures to be used to create a comprehensive, community based network of providers to deliver services and support to meet the needs of children and families currently within the system of foster care and related services. This program began in FY 2003 and is currently funded by a contract with the State of Florida Department of Children and Families.

BEACH SERVICES FUND**\$2,124,566**

The Beach Services Fund provides an accounting of revenue and expenditures related to the operation, maintenance and safety of St. Johns County Beaches. This Fund supports services provided by the St. Augustine Beach Police, St. Johns County Sheriff's Office, County toll collectors, County lifeguards and beach maintenance crews.

COUNTY PIER FUND**\$533,284**

The Pier Fund provides an accounting of revenue and expenditures for the operation and maintenance of the County Pier. The County Pier provides full service fishing and sightseeing opportunities for residents and visitors. This facility offers a bait and tackle shop which includes a concession stand.

TOURIST DEVELOPMENT TAX FUND**\$13,863,765**

The Tourist Development Tax Trust Fund is used to account for the collection of the County's Tourist Development Tax. The Tourist Development Tax is a four (4%) percent tax essentially on all County hotel/motel beds. The Board of County Commissioners has set by ordinance the division of the first two (2%) percent of the tax on a 40-30-30 percentage basis with 40 percent going to (Category I) Advertising and Promotion, 30 percent going to (Category II) Cultural and Special Events and 30 percent going to (Category III) Beaches and Recreation. The additional two (2%) percent is divided between Category I advertising and promotion of St. Johns County as a tourist destination and Category IV Administration and Special Uses.

CULTURAL EVENTS FUND**\$15,495,177**

This Fund was established in FY 2008 as a Special Revenue Fund; prior to FY 2008, the Amphitheatre operations and renovations were accounted for via an Enterprise Fund. In FY 2003 the County received a State Grant to begin critical renovations of the amphitheater. During the ongoing renovation, performance acts were presented as renovation permitted. Renovations were primarily completed in August 2007. Expenditures primarily will now relate to St. Augustine Amphitheatre operations and other alternative County venues such as the County Fairgrounds.

TREE BANK FUND**\$1,912,330**

The Tree Bank Fund provides an accounting of revenue and expenditures relative to the imposition of a "tree bank" fee on developers when a larger number of trees are removed and not replaced on commercial and larger residential construction sites in the County. Expenditures can be used for the landscaping of County roadways and other public facilities.

IMPACT FEE FUNDS**\$72,671,652**

Impact Fee Funds are used to account for the revenue collected by the County's Impact Fees. These fees are collected to support the service demands required by new growth. The Impact Fees are divided by ordinance into five (5) County categories: Public Buildings, Police Protection, Fire Protection & Emergency Medical Services, Roads and Parks. The Roads Impact Fees and the Parks Impact Fees are collected and expended by zone. The other fee categories are collected and expended countywide.

E-911 COMMUNICATIONS FUND**\$2,103,666**

E-911 is an emergency contact system within the County available from phones and funded through a \$0.50 per month surcharge on all phone bills. The revenues and expenditures that result from this surcharge are accounted for in the E-911 Communications Fund in accordance with Florida Statute 365.171.

LAW ENFORCEMENT TRUST FUND**\$81,443**

Florida Statute 932.705 enables the establishment of this Fund. Its purpose is to account for the revenues and expenditures that accrue from the sale of properties confiscated by the Sheriff during his lawful operations.

CRIMES PREVENTION TRUST FUND**\$74,100**

Effective July 1, 2004 by Florida Statute 775.083 with Article V revisions, the Crimes Prevention Trust Fund accounts for the additional \$50 for a felony and \$20 for any other offense levied in each instance a defendant pleads nolo contendere to, or is convicted of, or adjudicated delinquent for, a felony, a misdemeanor, or a criminal traffic offense under State law, or a violation of any municipal or county ordinance if the violation constitutes a misdemeanor under State law. The county, in consultation with the sheriff, must expend such funds for crime prevention programs in the county, including safe neighborhood programs.

COURT INNOVATION TRUST FUND**\$139,923**

Effective July 1, 2004 by Florida Statute 939.185 with Article V revisions, the Court Innovation Trust Fund is funded by 25% of a \$65 additional court cost levy imposed when a defendant pleads nolo contendere to, or is convicted of, or adjudicated delinquent for, a felony, a misdemeanor, or a criminal traffic offense under State law. The funds are to be used to fund innovations to supplement state funding for the elements of the State courts system identified in Section 29.004 and county funding for local requirements under Section 29.008(2)(a)2.

LEGAL AID FUND**\$341,850**

Effective July 1, 2004 by Florida Statute 939.185 with Article V revisions, the Legal Aid Fund is funded by 25% of a \$65 additional court cost levy imposed when a defendant pleads nolo contendere to, or is convicted of, or adjudicated delinquent for, a felony, a misdemeanor, or a criminal traffic offense under State law. The funds are to be used to assist counties in providing legal aid programs under Section 29.008(3) of Florida Statutes.

LAW LIBRARY FUND**\$40,333**

Effective July 1, 2004 by Florida Statute 939.185 with Article V revisions, the Law Library Fund is funded by 25% of a \$65 additional court cost levy imposed when a defendant pleads nolo contendere to, or is convicted of, or adjudicated delinquent for, a felony, a misdemeanor, or a criminal traffic offense under State law. The funds are to be used for personnel and legal material for the public as part of a law library.

JUVENILE ALTERNATIVE PROGRAMS**\$41,800**

Effective July 1, 2004 by Florida Statute 939.185 with Article V revisions, the Juvenile Alternative Programs Fund is funded by 25% of a \$65 additional court cost levy imposed when a defendant pleads nolo contendere to, or is convicted of, or adjudicated delinquent for, a felony, a misdemeanor, or a criminal traffic offense under state law. The funds are to be used to support teen court programs, except as provided in s. 938.19(7), juvenile assessment centers, and other juvenile alternative programs.

COURT TECHNOLOGY TRUST FUND**\$7,028,420**

Effective July 1, 2004 with Article V revisions, the Court Modernization Trust Fund is funded by a \$2 per page increase in recording fees to fund court-related information technology needs of State Attorneys, Public Defenders, and Courts.

COMMUNICATIONS SURCHARGE FUND**\$350,456**

Established in 1996, the Communications Surcharge Fund accounts for the additional \$12.50 fine levied on all moving violations cited in St. Johns County under Florida Statute 318.21(9). The funds are to be used toward an intergovernmental radio communication program approved by the Department of Management Services.

FLORIDA BOATING IMPROVEMENT FUND**\$338,993**

The Florida Boating Improvement Program (FBIP) uses funds derived from boat registration fees to support and improve local boating facilities. Items such as channel marking, public launching facilities and other recreational boating-related activities are provided through this Fund.

WATERWAY ACCESS MANAGEMENT FUND**\$0**

The Waterway Access Management Fund was established in FY2020 and will be used to account for expenditures related to ongoing maintenance, dredging projects, and other improvements that will increase to the thirteen Countywide boat ramps.

NORTHWEST TOWER FUND**\$333,718**

The Northwest Tower Fund was established to account for funds paid to St. Johns County for the placement of a communications tower at one of its recreation facilities. Revenues from this source are used for park and recreation facility enhancements.

COURT FACILITIES TRUST FUND**\$495,781**

The Court Facilities Trust Fund is funded by a civil surcharge to fund upgrades to court facilities. Prior to FY 2002 this fund was maintained as part of the General Fund, but, due to size and the restricted nature of the revenues, was established as a Special Revenue Fund in FY 2002.

DRIVER'S SAFETY EDUCATION FUND**\$77,134**

The Driver's Safety Education Fund was established in FY 2003 when the Board of County Commissioners approved an additional assessment to traffic fines to be used to fund additional driver safety education programs in St. Johns County schools.

WEST AUGUSTINE CRA FUND**\$450,551**

The West Augustine CRA (Community Redevelopment Agency) Fund is funded by Tax Increment Revenues with additional funding coming from a developer's contribution through a development order for the provision of affordable housing within the West Augustine Community. This fund was created in FY 2002 for area revitalization to account for any related expenditures.

FLAGLER ESTATES CRA FUND**\$195,674**

The Flagler Estates CRA Fund is funded by Tax Increment Revenues for the provision of the development of roads and drainage within the Flagler Estates Community. This fund was created in FY 2003 to account for any related expenditures.

VILANO CRA FUND**\$470,143**

The Vilano CRA Fund is funded by Tax Increment Revenues for revitalizing the infrastructure of the beachfront commerce area within the Vilano Community. This fund was created in FY 2003 to account for any related expenditures.

TRANSIT SYSTEM FUND**\$7,330,935**

The Transit System Fund was established in FY 2005 to account for the costs associated with grants to St. Johns County from the Federal Transit Administration (FTA) and the State of Florida for improved transit bus services as provided by an independent agency, the St. Johns County Council on Aging, Inc. (COA). On March 23, 2005, the Board approved the required Sub-agreement between the Board and COA to more fully comply with the obligations and requirements of the County awarded FTA Grant Agreements. The County subsequently has received (2) types of FTA grants: 1) "Section 5309" grants primarily for the acquisition of buses and operations and 2) "Section 5307" grants initially primarily for engineering and design and site acquisition for a new bus facility. Subsequently, additional grants have been awarded to construct and operate the transit bus facility.

GOLF COURSE FUND**\$1,948,755**

The Golf Course Fund provides for the administration, cart operation, and maintenance of the County's Golf Course. A 9-hole expansion from 18 to 27 holes of the County's Golf Course was completed in FY 2001. However, in FY 2011 9-holes were permanently closed to better align expenditures with course revenue. The Fund was originally accounted for as an Enterprise fund. In FY 2015, the County Commission approved changing the Fund from an Enterprise fund to a Special Revenue fund in recognition that the fund was unlikely to cover its full business cost. In FY 2015, the Commission also approved paying off all related debt except for that associated with energy saving equipment and golf cart leasing.

SPECIAL DISTRICT FUNDS

These Special Revenue funds generally provide an accounting of revenue and expenditures for various Municipal Services Taxing Units (MSTU's) and Municipal Services Benefit Units (MSBU's) in the County. These taxing or benefit units provide a variety of services within a defined jurisdictional boundary and are approved by a majority of the residents that reside therein and funded by the related property owners:

Vilano Street Lighting District (MSTU) Fund:**\$36,235**

The Board of County Commissioners created the Vilano Street Lighting District in 1967 to provide necessary street lighting for the Vilano Beach area.

Elkton Drainage District (MSTU) Fund:**\$50,805**

This District was created in 1917 to drain and relieve flooding problems in the farm area located to the north of Elkton, Florida.

St. Augustine South Street Lighting District (MSTU) Fund:**\$97,462**

The Board of County Commissioners created this Lighting District at the request of many residents in this very large subdivision to provide adequate street lighting for the area.

Treasure Beach (MSBU) Fund:**\$255,360**

The Treasure Beach Canal MSBU was established at the request of area residents. Its goal was to fund canal acquisition, dredging, and other related improvements. This fund was closed out during FY 2002. However, it was re-established in 2014 under further Board direction to fund dredging and other necessary maintenance.

CH Arnold Road Grading (MSBU) Fund:**\$0**

The CH Arnold MSBU was established to account for funds utilized to improve and maintain CH Arnold Road within the County. Related property owners pay an annual non-ad valorem assessment for these services.

Deerwood Lane ROW (MSBU) Fund:**\$10,198**

The Deerwood Lane Right-of-Way (ROW) MSBU was established to account for funds utilized to improve and maintain the Deerwood Lane ROW within the County. Related property owners pay an annual non-ad valorem assessment for these services.

Durbin CTITF Fund:**\$438,908**

In February 2015, the Board created a Tax Increment Financing (TIF) area as part of the Durbin Creek National LLC commercial intensive development. This fund has been established to account for the related funds that will eventually help finance transportation infrastructure within the tax increment district in accordance with the County's development agreement.

Summer Haven MSTU Fund:**\$356,400**

This fund was established in FY 2008 to determine the feasibility and design options for a more durable solution to the beach erosion in the Summer Haven area.

Coastal Highway Dune & Beach MSTU Fund: \$86,115

In March 2019 the Board created a MSTU for the provision of dune and beach restoration, erosion control and storm protection for property and roadway access, and related maintenance services, facilities, improvements, and programs for Vilano beaches.

South Ponte Vedra Blvd Dune & Beach MSTU Fund: \$439,963

In March 2019 the Board created a MSTU for the provision of dune and beach restoration, erosion control and storm protection for property and roadway access, and related maintenance services, facilities, improvements, and programs for South Ponte Vedra beaches.

Ponte Vedra Beach Dune & Beach MSTU Fund: \$0

In December 2018, the Board created a MSTU to provide for the reimbursement of County funds for the preliminary work necessary for development of a beach renourishment project.

Sidewalk Mitigation Fund \$53,795

The Sidewalk Mitigation Fund provides an accounting of revenue and expenditures relative to the imposition of a “sidewalk mitigation” fee when a waiver to the sidewalk requirement of the Land Development Code is approved for a developer due to the fact that it is impractical or not environmentally feasible to place a sidewalk in a development. Expenditures can be used for the construction of County sidewalks.

TRANSPORTATION TRUST FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Taxes					
Ad Valorem Tax - Current	\$17,249,473	\$18,760,704	\$25,690,713	\$26,734,952	4.1%
Ad Valorem Tax - Delinquent	33,805	37,860	15,000	15,000	0.0%
Communication Service Tax	251,709	267,994	311,112	270,941	-12.9%
Franchise Fees	1,220,986	1,293,007	1,400,000	1,300,000	-7.1%
Subtotal	\$18,755,973	\$20,359,565	\$27,416,825	\$28,320,893	3.3%
Intergovernmental Revenue					
Public Safety Federal Grant	\$0	\$107,481	\$11,294,627	\$10,098,548	-10.6%
Transportation Federal Grant	0	0	0	1,813,065	100.0%
Public Safety State Grant	0	0	1,325,957	1,267,949	-4.4%
Physical Environment State Grant	0	22,844	0	0	0.0%
Other Physical Environment Grant	0	0	290,400	141,445	-51.3%
Transportation State Grant	253,367	355,366	6,749,492	4,200,000	-37.8%
Local Option Gas Tax	5,571,556	5,376,274	5,585,266	4,267,145	-23.6%
9th Cent Gas Tax	239,071	237,975	243,097	202,279	-16.8%
State Alternative Fuel User Tax	0	0	0	0	0.0%
Gas Tax - County Surplus 80%	2,152,958	2,238,098	2,284,565	1,902,383	-16.7%
Gas Tax - County Fuel	1,183,103	1,212,228	1,248,040	1,030,394	-17.4%
Gas Tax - County Surplus 20%	538,240	559,524	571,141	475,596	-16.7%
Motor Fuel Use Tax	3,341	4,821	0	1,800	100.0%
Subtotal	\$9,941,636	\$10,114,611	\$29,592,585	\$25,400,604	-14.2%
Charges for Service					
Fleet Maintenance - Vehicles	\$1,675,530	\$1,796,313	\$1,649,626	\$1,909,327	15.7%
Fleet Maintenance - Fuel	1,830,762	1,825,486	2,114,610	2,036,705	-3.7%
Fuel Tax Refund	103,321	99,153	115,000	115,000	0.0%
Development Fees	4,269,912	2,822,516	2,175,008	2,581,880	18.7%
Recycling Receipts	3,662	5,262	3,500	2,000	-42.9%
Plan Review Fees	75,141	80,295	80,000	100,000	25.0%
Street Light Revenues	26,692	42,261	61,885	63,741	3.0%
Sale of Maps/Publications	96,717	89,387	95,000	80,000	-15.8%
Road Fees - State	62,440	62,440	62,440	0	-100.0%
Traffic Signal Revenues	355,011	384,467	384,467	426,000	10.8%
Cash Short & Over	(4)	(1)	0	0	0.0%
Sales Royalties	26,682	0	0	61,000	100.0%
Sales Tax Commission	21	13	25	0	-100.0%
Subtotal	\$8,525,887	\$7,207,592	\$6,741,561	\$7,375,653	9.4%

TRANSPORTATION TRUST FUND REVENUE SUMMARY, Cont.

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Miscellaneous Revenue					
Interest Earnings	\$4,259	\$4,838	\$2,000	\$2,000	0.0%
Interest Earnings - SBA	82,928	46,279	40,000	80,000	100.0%
Interest Earnings - Tax Collector	12,339	43,062	11,500	0	-100.0%
Interest Earnings - Surplus Funds	359,204	456,704	335,000	350,000	4.5%
Interest Earnings - Money Market	19,384	17,245	8,300	1,000	-88.0%
Interest Earnings - Short Term	1,965	0	3,000	0	-100.0%
FEIT Earnings	20,020	41,145	7,700	25,000	224.7%
FEIT Fixed Earnings	42,792	154,338	20,000	30,000	50.0%
Net Incr. in FV of Investment	(370,395)	681,458	0	0	0.0%
Land & Right of Way Lease	13,086	51,225	13,000	53,000	307.7%
Rental Income	0	43,710	45,021	46,371	3.0%
Insurance Proceeds	2,680	69,148	0	0	0.0%
Contributions	30,000	1,000,000	88,000	0	-100.0%
Contributions - Proportionate Share	1,138,360	5,040,410	504,709	0	-100.0%
Developer Bond / LOC Settlement	0	0	0	0	0.0%
Refund Prior Year Expenditures	131,910	1,549	0	0	0.0%
Miscellaneous Revenue	300	442	0	0	0.0%
Subtotal	\$1,488,832	\$7,651,553	\$1,078,230	\$587,371	-45.5%
Total Estimated Revenues	\$38,712,328	\$45,333,321	\$64,829,201	\$61,684,521	-4.9%
Less Statutory Reduction	0	0	(2,033,439)	(2,010,874)	-1.1%
Est Rev Available for Approp	\$38,712,328	\$45,333,321	\$62,795,762	\$59,673,647	-5.0%
Other Financing Sources					
Transfers from Funds	\$180,000	\$0	\$8,794	\$9,362	6.5%
Subtotal	\$180,000	\$0	\$8,794	\$9,362	6.5%
Estimated Cash Carryforward	\$27,701,888	\$29,031,225	\$31,824,923	\$35,482,201	11.5%
Total Available Resources	\$66,594,216	\$74,364,546	\$94,629,479	\$95,165,210	0.6%

TRANSPORTATION TRUST FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Transportation					
Public Works Administration	\$2,118,697	\$2,558,505	\$3,325,245	\$3,147,130	-5.4%
Road & Bridge Maintenance	7,627,437	8,095,479	9,730,236	9,089,381	-6.6%
Fleet Maintenance & Fleet Fuel	3,782,823	3,887,522	4,756,132	4,483,267	-5.7%
Traffic & Transportation	2,032,853	2,066,572	2,522,395	2,376,748	-5.8%
Engineering / Project Administration	1,776,561	1,757,424	2,560,579	2,458,842	-4.0%
Land Management Systems	2,164,983	2,221,080	2,389,638	2,334,090	-2.3%
Capital Improvement Projects	16,747,491	18,834,477	38,591,001	46,291,665	20.0%
Disaster Recovery	1,217,854	821,801	14,551,755	13,357,202	-8.2%
Non-Operational					
Transfers to Funds	\$96,471	\$96,471	\$854,230	\$856,017	0.2%
Refund Prior Year Revenues	0	77	0	0	0.0%
Special Contingency	0	0	233,739	0	-100.0%
Reserve	0	0	970,362	897,574	-7.5%
Capital Outlay Reserve	0	0	2,230,527	5,724,442	156.6%
Restricted Developer Reserve	0	0	11,393,010	4,148,852	-63.6%
Department Reserves	0	0	520,630	0	-100.0%
GRAND TOTAL	\$37,565,170	\$40,339,408	\$94,629,479	\$95,165,210	0.6%

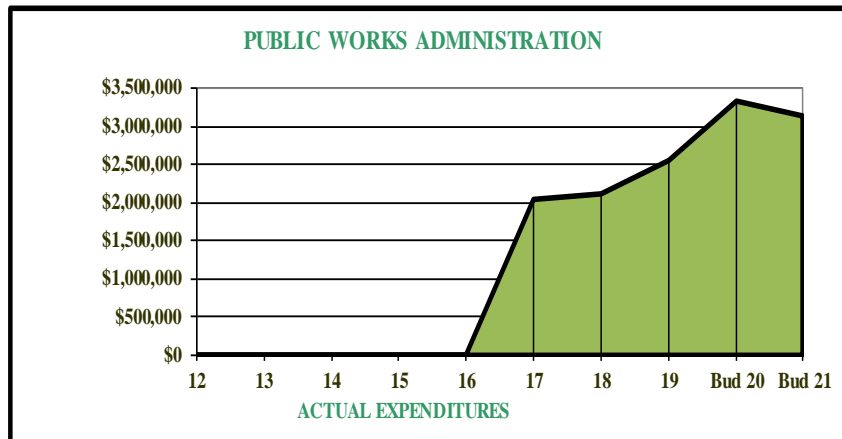
SPECIAL REVENUE FUNDS

SERVICE AREA: TRANSPORTATION
DEPARTMENT: PUBLIC WORKS
PROGRAM: PUBLIC WORKS ADMINISTRATION

PROGRAM DESCRIPTION:

In addition to managing the 5-year Transportation Services Capital Improvement Program (CIP), this program serves as a communications hub for developers, consultants, engineers and contractors. The department also provides administrative support to the road and bridge maintenance; County fleet maintenance including providing fuel purchased at wholesale to County departments; traffic operations; engineering/project administration including stormwater management.

MISSION: To maintain, preserve and protect the Transportation infrastructure of the County in the most efficient and effective manner possible.



FY 2021 BUDGET HIGHLIGHTS: FY 2021 is the fifth year budgeting for this new division of Public Works. The decrease in operating expenses is due to a one-time project in that was included in FY 2020 to identify and assess the public works assets and to develop a process to accurately account and track the assets.

REVENUE:

The revenue to fund this program is provided by the Transportation Trust Fund. The primary revenue sources for the Transportation Trust Fund are gas taxes and Ad Valorem tax levy (0.8444 mils).

EXPENDITURES:

Category	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$981,317	\$967,931	\$1,240,617	\$1,417,919	\$1,413,182
Operating Expenses	1,042,875	1,150,766	1,288,772	1,902,956	1,732,698
Capital Outlay	17,981	0	29,116	4,370	1,250
TOTAL	\$2,042,173	\$2,118,697	\$2,558,505	\$3,325,245	\$3,147,130

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #4: Address the County’s Deferred and Emerging Infrastructure Needs

- ◆ Administered over a \$54.8 million Capital Improvement Program project budget for FY 2020.
- ◆ Allocated \$10 million to fund needed pavement management projects throughout the County.
- ◆ Captured maintenance related to 10,266 work orders in CityWorks, the Public Works Maintenance Software.

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Maintained and supported CityWorks the maintenance tracking software for the Public Works Department.
- ◆ Continued the process of converting County vehicles to run on CNG, which when all vehicles are converted will save an estimated \$5 million over the next 20 years in fuel costs and will be better for environment.
- ◆ Received and processed 2,554 service requests from citizens.

KEY OBJECTIVES:

County Goal #4: Address the County’s Deferred and Emerging Infrastructure Needs

- Continue to address funding for pavement management, stormwater management, and other Transportation infrastructure needs.

County Goal #10: Improve/Expand Communication & Services to Citizens

- Continue improving citizen communications by having all incoming calls answered by a staff member 45 hours per week and updating the County’s Public Works website.
- Administer the Public Works department in the most efficient and effective manner possible.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	14.85	15.1	15.15
	Total Operating and Maintenance Expenditures	\$2,529,389	\$2,685,183	\$3,145,880
	Total Transportation CIP Budget Managed	\$43,564,783	\$53,529,444	\$57,906,552
O U T P U T	County Paved Roads Maintained (in miles)	974.63	975.86	1,044.7
	County Unpaved Roads Maintained (in miles)	14.6	14.6	14.6
	Number of Service Requests Processed	2,697	2,554	2,700
E F F I C I E N C Y	% Program Cost of Total Transportation Budget (excluding Reserves)	6.3%	6.5%	3.8%
	Service Requests per Customer Service Staff (5)	540	511	540
	Public Works Total FTE's / Program FTE's	9.82	9.95	9.99
E F F E C T	% of Capital Dollars Spent to Budget	43.7%	39.1%	50.0%
	Pavement Management Expenditures	\$10,326,704	\$10,091,366	\$10,000,000

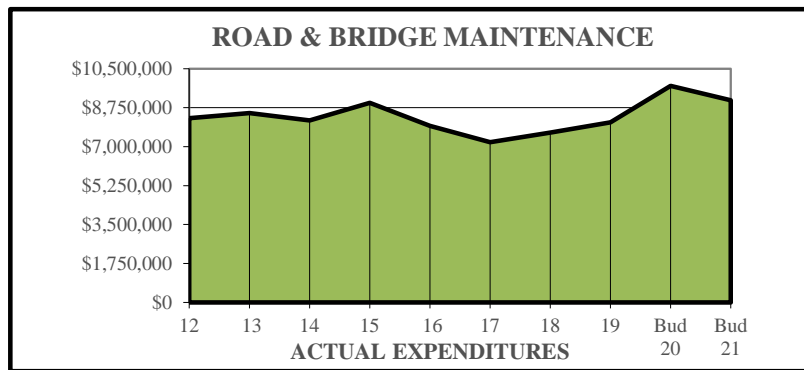
SPECIAL REVENUE FUNDS

SERVICE AREA: TRANSPORTATION
DEPARTMENT: PUBLIC WORKS
PROGRAM: ROAD AND BRIDGE MAINTENANCE

PROGRAM DESCRIPTION:

The Road and Bridge Maintenance Program maintains County roadways, roadsides, bridges, drainage facilities and other County assets as needed. Roadway maintenance activities include grading unpaved roads, base and subbase stabilization, asphalt patching, pothole repair and dead animal removal. Roadside maintenance activities include filling washouts, tree trimming and removal, mowing, brush cutting, herbicide application and litter removal. The drainage facilities related activities include roadside ditch excavation and regrading, culvert and pipe network cleaning and outfall ditch mowing and excavation. These collective activities protect the County’s infrastructure investments and provide safe, well maintained roadways for the transportation of people and goods. The Program provides staking of culvert and swale driveway elevations for residential properties as well as final inspections for these driveways to ensure proper installation has been achieved.

MISSION: To provide overall maintenance services for all County roadways, roadsides and drainage facilities throughout St. Johns County in the most timely and efficient manner possible.



FY 2021 BUDGET HIGHLIGHTS: The FY 2021 budget primarily reflects the addition of 1 FTE for Inspections and recurring operating activities; with continued replacement of aged equipment in the Road & Bridge fleet [reflected in Capital Outlay].

REVENUE:

The revenue to fund this program is provided by the Transportation Trust Fund. The primary revenue sources for the Transportation Trust Fund are gas taxes and Ad Valorem tax levy (0.8444 mils).

EXPENDITURES:

Category	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$4,013,604	\$4,052,591	\$4,164,232	\$4,855,887	\$4,657,343
Operating Expenses	2,357,159	2,450,596	3,139,885	3,150,287	3,206,606
Capital Outlay	832,279	1,124,250	791,362	1,724,062	1,225,432
TOTAL	\$7,203,042	\$7,627,437	\$8,095,479	\$9,730,236	\$9,089,381

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #4: Address the County's Deferred and Emerging Infrastructure Needs

- ◆ Maintained a six-week, rotating grading maintenance schedule on all unpaved County roads.
- ◆ Purchased a concrete grinder used to address misaligned sidewalk in significantly less time than through traditional methods.
- ◆ Repurposed existing staff to operate two boom mowers fulltime instead of one. This will reduce the cycle time of these operations, resulting in an increased level of service and increased production.

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Developed and implemented a County-wide mechanical street sweeping program. The program provides a higher level of service at a lower cost than the previous manual operation. Over 50,000 lbs. of debris was collected on the first cycle.
- ◆ Reevaluating current work processes to identify cost savings and potential outsourcing contract opportunities.
- ◆ Assessing current equipment utilization policies to determine actual cost of ownership versus leasing.

KEY OBJECTIVES:

County Goal #4: Address the County's Deferred and Emerging Infrastructure Needs

- Continue utilizing recycled concrete and asphalt millings for maintenance activities.
- Continue filling Onion Patch Pit to gain additional material and equipment storage areas.
- Continue evaluation of staffing and work division according to priorities.

County Goal #10: Improve/Expand Communication & Services to Citizens

- Create an additional position to improve residential driveway inspection activities and improve the ditch and culvert maintenance operation.
- Improve the Road & Bridge website to make it more interactive and display updated project information.
- Establish a residential driveway culvert replacement program incentivizing residents to replace deteriorating culverts with matching funds from the County.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	74.0	74.0	75.0
	Total Operating and Maintenance Expenditures	\$7,304,117	\$7,491,709	\$7,863,949
	Capital Equipment Outlay	\$791,632	\$1,142,028	\$1,225,432
O U T P U T	County Paved Roads Maintained (in miles)	974.63	975.86	1,044.7
	Number of Work Orders Completed	7,252	7,230	7,300
	Culverts Cleaned	4,797	4,815	5,000
E F F I C	% Program Cost of Total Transportation Budget (Excluding Reserves)	18.1%	18.2%	9.3%
	Program Cost Per Work Order	\$1,007.19	\$1,036.20	\$1,077.25
	Cost per Culvert Cleaned	\$32.74	\$38.83	\$38.00
E F F E C T	Road Mile per Employee	13.17	13.19	13.93
	Number of Public Initiated Service Requests per Mile	2.77	6.62	2.58
	Number of Work Orders per Work Crew (12 Crews)	604	602	608

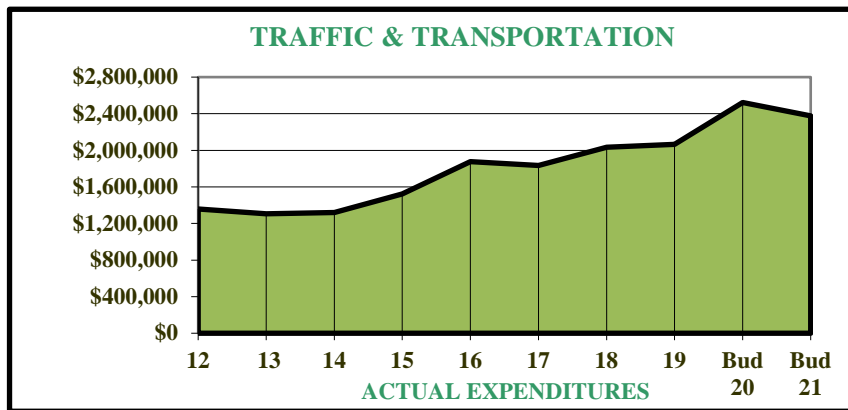
SPECIAL REVENUE FUNDS

SERVICE AREA: TRANSPORTATION
DEPARTMENT: PUBLIC WORKS
PROGRAM: TRAFFIC & TRANSPORTATION

PROGRAM DESCRIPTION:

The Traffic & Transportation program is responsible for the design, operations and maintenance of traffic control devices and systems along the St Johns County road network. Responsibilities and functions of staff includes traffic counts and studies; operations and maintenance of traffic signals, communications systems and Intelligent Transportation System (ITS); signing, pavement marking and other delineation devices; traffic crash monitoring and annual reporting. Staff also provides design review and construction inspection of traffic control device related improvements on both development and capital improvement projects in the County. With the exception of the City of St. Augustine, the Traffic and Transportation program maintains all traffic signals in St. Johns County including those on State Highways. The traffic signals are monitored from a central computer with the ability to immediately report signal malfunctions. Traffic counts and studies are performed to determine the need for traffic control signals or signs as well as other safety improvements and the annual traffic count program is used to annually evaluate the roadway levels of service for use by transportation planning to adequately capture the existing background traffic levels. Traffic crash monitoring and reporting utilizes a computerized database to identify high crash locations and trends and prioritize traffic safety improvements.

MISSION: To perform traffic operational evaluations, design and maintenance activities that provide the safest, most efficient County transportation network possible.



FY 2021 BUDGET HIGHLIGHTS: The FY 2021 budget primarily reflects a reduction in operating expenditures related to traffic signal maintenance.

REVENUE:

The revenue to fund this program is provided by the Transportation Trust Fund. The primary revenue sources for this Fund are gas taxes and a 0.8444 mil Ad Valorem tax levy.

EXPENDITURES:

Category	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$933,592	\$965,986	\$950,005	\$1,082,647	\$1,082,426
Operating Expenses	854,226	899,956	1,112,579	1,439,748	1,282,072
Capital Outlay	47,696	166,911	3,988	0	12,250
TOTAL	\$1,835,514	\$2,032,853	\$2,066,572	\$2,522,395	\$2,376,748

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communications and Services to Citizens

- ◆ Continued to implement new daily maintenance operations for all street lighting within the Traffic Signal maintenance group. This includes tracking and inspecting all street lights throughout the County with the three Electric Authorities, FDOT lighting Systems, County and CRA lighting systems and special lighting districts.
- ◆ Expanded the Intelligent Transportation System (ITS) that monitors signalized intersections in the Traffic Operations Section in real-time video and evaluates current traffic conditions to determine appropriate response to equipment malfunctions, traffic incidents and congestion. The St. Johns County Sheriff's office and the City of St. Augustine now have access to the parts of the ITS infrastructure.
- ◆ Continued to implement video, thermal detection technology to improve the vehicle detection capabilities at new and existing signalized intersections.
- ◆ Maintained the St. Johns County's sign inventory of over 19,800 sign structure locations and over 37,000 signs. Completed a night time visual inspection of the entire inventory and inspected 8,000 signs with the reflectometer.
- ◆ Continued implementation of the Neighborhood Traffic Calming Program focusing on reducing excessive speeds and cut-through traffic through studies initiated by residents.
- ◆ St. Johns County signal inventory consists of 148 fully actuated signal locations and 98 flashing beacon assembly locations on County right of way.
- ◆ Continued work on exploring alternative transportation options throughout the County.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communications and Services to Citizens

- Continue to implement ITS technology in partnership with the Florida Department of Transportation.
- Improve Central Monitoring Station capabilities to provide a real-time view of traffic conditions that is accessible to SJSO; Fire/ Rescue; & SAPD.
- Where enforcement has been shown to be ineffective in reducing excessive speeding, selectively implement traffic calming devices in accordance with ranking criteria and action plans in the Traffic Calming Program.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Total Number of Full-time Equivalents (FTEs)	13	13	13
	Total Operating and Maintenance Expenditures*	\$2,062,584	\$2,249,291	\$2,364,498
	Capital Equipment Outlay	\$3,988	\$0	\$12,250
O U T P U T	# Countywide Traffic Signs in Cityworks (GIS) Inventory	37,333	37,718	38,000
	# Countywide Traffic Signals in Cityworks (GIS) Inventory	131	134	138
	# Traffic Signs Produced	2,751	3,449	3,700
E F F I C	Total Signs & Signals Per Total FTEs	2,882	2,912	2,934
	# Traffic Signs Produced Per (5) Sign Shop FTEs	550	690	740
	Total Program Cost Per Capita (Adjusted for Inflation)	\$8.11	\$8.40	\$8.40
E F F E C T	% Sign Production to Sign Inventory	7.4%	9.1%	9.7%
	Traffic Signal Service Calls / Total Signals	2.1	2.4	2.5
	Cost per Signal Shop Emergency Call	\$180.92	\$253.82	\$200.00

*=net of State Grant Expenditure.

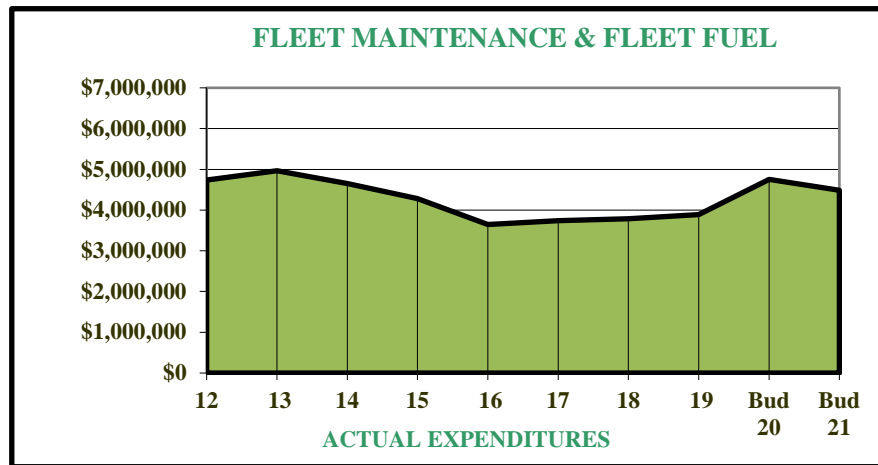
SPECIAL REVENUE FUNDS

SERVICE AREA: TRANSPORTATION
DEPARTMENT: PUBLIC WORKS
PROGRAM: FLEET MAINTENANCE & FLEET FUEL

PROGRAM DESCRIPTION:

The Fleet Maintenance program performs all levels of maintenance on County-owned vehicles and certain equipment. The County Fleet, consisting of approximately 975 units of vehicles and equipment, ranges from light vehicles to heavy equipment. Services include, but are not limited to, routine service, preventive maintenance and major repairs to vehicles and equipment. County fuel purchased at wholesale for the County fleet is also a part of this program.

MISSION: To provide timely, reliable and cost effective repair service with an emphasis on pro-active service and assure County Fleet assets are maintained at the required levels of reliability for their working environment.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects a reduction in personal services due to several retirements of long term employees and a reduction in operating expenses related to decreased fuel and parts costs.

REVENUE: The revenue to fund this program is primarily provided by charges to County departments and other agencies for services. The Fleet Maintenance Program was an Internal Service Fund from FY 1996 – FY 2000. In FY 2001 the program was moved back into the Transportation Trust Fund. In FY 2012 SJC Sheriff’s Office began outsourcing a large portion of their vehicle maintenance and repair, which has reduced program revenue.

EXPENDITURES:

Category	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$846,734	\$836,426	\$837,427	\$891,171	\$840,885
Operating Expenses	2,895,012	2,945,397	3,047,505	3,314,961	3,159,078
Capital Outlay	0	0	2,590	550,000	483,304
TOTAL	\$3,741,746	\$3,782,823	\$3,887,522	\$4,756,132	\$4,483,267

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #3: Address the County's Long-term Financial Stability

- ◆ Continued fleet vehicle life cycle analysis for maximum return on investment. Replacing existing vehicles with CNG vehicles when cost-effective.

County Goal #7: Protect and Promote the County's Environment

- ◆ Consumed approximately 150,000 gallon equivalents of Compressed Natural Gas (CNG) with an average fuel cost 9% less than unleaded.
- ◆ Continued with CNG vehicle conversions on a portion of the County fleet to utilize CNG as an alternative fuel.

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Collaborated with a consultant to vastly improve Fleet Management System (FMS) Cityworks to ensure timely preventative vehicle maintenance.
- ◆ Continuing to utilize analytics to monitor vehicle life cycle costs and roll down vehicles when appropriate to extend vehicle useful life.
- ◆ Implemented Fleet Fuel software to accurately track fuel consumption by the various users throughout the County.

KEY OBJECTIVES:

County Goal #3: Address the County's Long-term Financial Stability

- Continue use of synthetic-blend engine oil, thus extending time between maintenance services. This reduces the overall maintenance costs and also reduces vehicle downtime.
- Continue converting or purchasing County fleet vehicles that will be able to use CNG as its fuel.
- Utilize City Works fleet maintenance module to increase emphasis on adherence to OEM PM recommendations.
- Maintain a high level of staff productivity and proficiency while being a 'safe environment'.
- Ensure Fleet/Fuel Management personnel participate in Risk Management/Safety Dept. sponsored safety programs and health programs to control losses due to accidents and improve quality of life.

County Goal #10: Improve/Expand Communication & Services to Citizens

- Continue replacing outdated and inefficient County vehicles with new, more efficient vehicles, including the research and implementation of adding alternative fueled vehicles.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	12	12	12
	Total Operating and Maintenance Expenditures	\$3,884,932	\$3,496,229	\$3,999,963
	Total Fuel Costs	\$1,708,945	\$1,356,600	\$1,782,373
	Number of Vehicles Maintained	1,019	1,039	1,049
O U T P U T	Number of Repair Orders Written	2,123	2,230	2,500
	Number of Preventive Maintenance Services	1,426	1,931	2,000
	Total Annual Billed Hours	8,674	9,701	10,000
E F F I C	Average Hours Billed / Work Order	2.44	2.33	2.22
	Number of Vehicles Maintained per Mechanic	127	129	131
	% Production Time to Net Total Time	62.2%	74.5%	80%
E F F E C T	% Work Order Repairs Repeated	<1%	<1%	<1%
	% Preventive Maintenance / Repair Orders	67.2%	86.6%	80%
	County Unleaded/Diesel/CNG Fuel Cost / Gallon	\$2.30	\$2.01	\$2.31

SPECIAL REVENUE FUNDS

SERVICE AREA: TRANSPORTATION

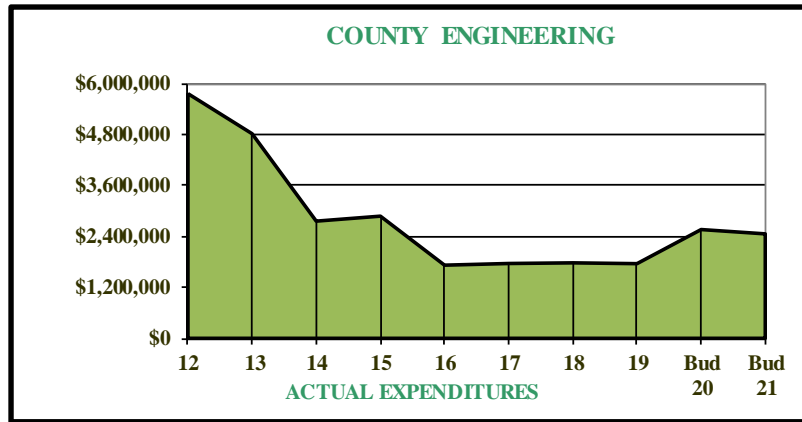
DEPARTMENT: PUBLIC WORKS

PROGRAM: COUNTY ENGINEERING / PROJECT ADMINISTRATION

PROGRAM DESCRIPTION:

The County Engineering Division manages the County’s transportation network, stormwater drainage system and oversees the County’s Capital Improvement Program (CIP). In addition to project management, Engineering supports the Road and Bridge, Development Services, Transportation Planning, Facilities Maintenance and Parks & Recreation divisions. The Right-of-Way Permitting program reviews, approves and issues right-of-way permits for work within the County Road rights-of-way including driveways, utility installations and upgrades. Additionally, the Pavement Management team executes asphalt roadway inventory, resurfacing, and rebuilding of deteriorating road segments and the Countywide Drainage Infrastructure team updates stormwater infrastructure inventory and manages renewal and replacement of deteriorating drainage assets.

MISSION: To provide comprehensive coordination of design, permitting and construction services for all transportation and drainage capital improvement projects along with right-of-way permitting and pavement management.



FY 2021 BUDGET HIGHLIGHTS: The FY 2021 operating budget is primarily unchanged from FY 2020 with no capital requests for FY 2021.

REVENUE: The revenue to fund this Program is provided by the Transportation Trust Fund and Impact Fees. The primary revenue sources for the Transportation Trust Fund are gas taxes and a 0.8444 mil Ad Valorem tax levy.

EXPENDITURES:

Category	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$1,360,652	\$1,403,026	\$1,523,140	\$1,814,742	\$1,748,787
Operating Expenses	367,697	372,227	205,168	706,137	710,055
Capital Outlay	33,173	1,308	29,116	39,700	0
TOTAL	\$1,761,522	\$1,776,561	\$1,757,424	\$2,560,579	\$2,458,842

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #4: Address the County's Deferred and Emerging Infrastructure Needs

- ◆ Awarded \$10 million in contracts to complete the 2020 Pavement Management Program (PMP) work plan.
- ◆ Performed ± 67.5 miles of PMP asphalt roadway improvements. Approximately 12.5 miles of road were rehabilitated by full depth reclamation method and subsequent resurfacing; 28.16 miles were milled and resurfaced and 26.74 miles were treated with pavement preservation techniques.
- ◆ Revamped communication efforts focused on public outreach and education led to a highly successful milling and resurfacing project at Ponte Vedra Boulevard from Corona Road South to A1A.
- ◆ Launched GIS PMP data portal phase I development to centralize work plan development and provide annual work plan detail to internal and external customers.
- ◆ The 2020 Countywide Drainage Infrastructure (CDI) Program awarded \$4 million in contracts to replace or rehabilitate 6,544 feet of deteriorated culverts throughout the County with only two change orders totaling \$20,815.
- ◆ Received \$4,659,541 in grant funds from the FDOT Local Agency Program (FDOT LAP), CDBG, HMGP, Legislative Action Plan (LAP), Developer Contributions, Developer Sidewalk Fund, SJRWMD Cost Share Funding,
- ◆ Launched Cityworks Operational Insights (drainage asset analytics) to identify and prioritize stormwater system inspections and improvements as part of our ongoing flood mitigation and asset resiliency programs.
- ◆ Utilized HMGP funding to upgrade existing strain pole signalization to mast arm infrastructure at the intersection of US 1 and CR 210. Mast Arm signalization improvements at US 1 and Lewis Point and US 1 and Shore Drive planned for FY2021.
- ◆ Initiated capacity improvements at US 1 & SR313 to provide an at-grade railroad crossing by raising US 1 two-feet. Project includes utility relocations to accommodate future development.
- ◆ Sidewalk Asset Strategy (SAS) GIS portal development for major and minor collector road sidewalk gap identification and ranking for FY2021 projects.

KEY OBJECTIVES:

County Goal #4: Address the County's Deferred and Emerging Infrastructure Needs

- To improve efficiency, planning and handling of County transportation capital improvement projects.
- To provide cost effective engineering and construction for all projects.
- To improve design efficiency and constructability.
- To promote professional development of staff through training.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalent (FTEs)	17	19	19
	Total Operating and Maintenance Expenditures	\$1,728,308	\$1,988,862	\$2,458,842
O U T P U T	Miles of Roadway Renewed	44.72	67.44	61.50
	Number of Projects Managed	52	74	43
	Number of Right of Way Permits Reviewed	1,024	950	1,000
E F F I C	Average # Projects Managed per Project Manager	11	15	9
	Total Capital Budget per Project Manager	\$8,712,957	\$8,921,574	\$9,651,092
	Total Program Cost Per Capita (Adjusted for Inflation)	\$7.42	\$8.10	\$9.50
E F F E C T	% of Projects Completed within Estimated Budget	90%	90%	90%
	% of Projects Completed within Estimated Time	90%	90%	90%
	% of Capital Dollars Spent to Budget	43.7%	39.1%	50.0%

SPECIAL REVENUE FUNDS

SERVICE AREA: TRANSPORTATION

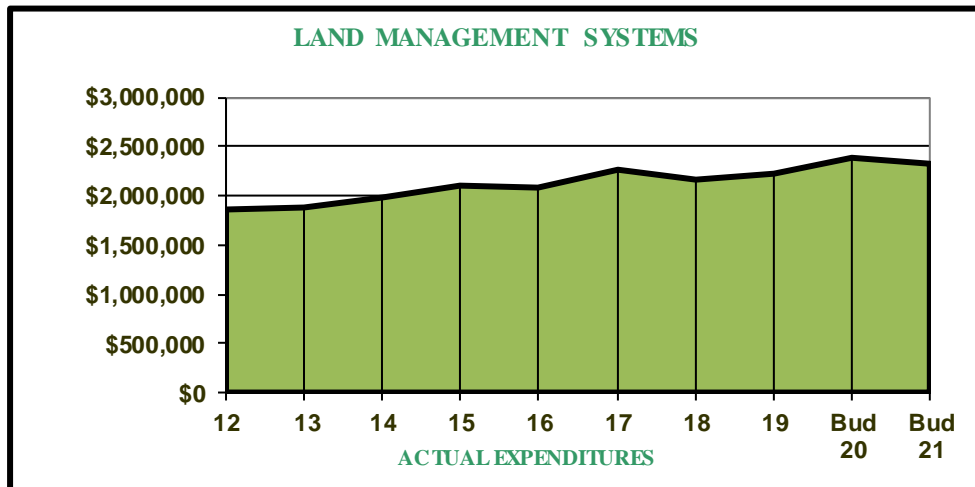
DEPARTMENT: LAND MANAGEMENT SYSTEMS

PROGRAM: GIS/ REAL ESTATE/ SURVEYING & MAPPING

PROGRAM DESCRIPTION:

The Land Management Systems (LMS) Department is comprised of the Geographic Information Systems (GIS), Real Estate, and Surveying Divisions. The program promotes rational and efficient government by managing activities related to land and land interests of the County. These activities include acquiring, managing, surveying, and surplusing property; creating, maintaining, and analyzing comprehensive information about the County and County-owned property in GIS; and creating and maintaining the County’s repository of historical land records. The program also provides to the Board of County Commissioners and County departments assistance with research, problem solving, and public interaction for special projects.

MISSION: To provide efficient, cost effective and courteous land management services to County departments and to the general public.



FY 2021 BUDGET HIGHLIGHTS: The budget reflects maintaining current staffing levels and operational expenses similar to previous years and a reduction in capital needs for FY 2021.

REVENUE: The revenue to fund this Program is provided by the Transportation Trust Fund. The primary revenue sources for the Transportation Trust Fund are gas taxes and a 0.8444 mil Ad Valorem tax levy.

EXPENDITURES:

Category	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personnel Services	\$2,017,336	\$1,963,270	\$1,937,840	\$2,046,062	\$2,058,790
Operating Expenses	210,401	201,713	209,955	240,473	266,300
Capital Outlay	42,344	0	73,285	103,103	9,000
TOTAL	\$2,270,081	\$2,164,983	\$2,221,080	\$2,389,638	\$2,334,090

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #4: Address the County's Deferred and Emerging Infrastructure Needs

- ◆ Continued to acquire parcels for CR210 and CR2209 right of way projects.
- ◆ Finalized easement acquisition for Dune Restoration for Florida Coastal Storm Risk Management Project (South Ponte Vedra Beach and Vilano Beach Reaches).
- ◆ Acquired easements for multiple Hurricane Matthew and Irma CDBG projects.
- ◆ Completed Asbuilts, Right-of-Way Maps and Topographic Surveys for County owned facilities and properties allowing the County to better plan and prepare for meeting the future needs of our citizens.

County Goal #10: Improve/Expand Communications & Services to Citizens

- ◆ Managed lease programs for County owned properties, including communication towers, land and buildings.
- ◆ Created an Open Restaurants and Open for Business application for citizens to see which establishments are open, along with their website information, during the pandemic.
- ◆ Created data, scripts and models to support the mapping requirements of the Motorola Premier One CAD used by the Fire/Rescue Department.
- ◆ Replaced the existing iMap application with an improved one that includes many new features. The new iMap uses data from Portal for ArcGIS and is accessible on desktops, tablets and phones.

KEY OBJECTIVES:

County Goal #4: Address the County's Deferred and Emerging Infrastructure Needs

- Provide support in the acquisition and management of land, title, and surveying issues, including continuing the comprehensive County Property Management Program to ensure the best use of County property.
- Ensure compliance with requirements of the Governmental Accounting Standards Board (GASB), assigning land values to County-owned property, including rights-of-way and easements as acquired.
- Prepare title research and survey rights-of-way throughout the County as needed and required for proper documentation of ownership.
- Provided Survey and Real Estate support for infrastructure improvements for Departments Countywide.

County Goal #10: Improve/Expand Communications & Services to Citizens

- Develop and maintain GIS applications, interfaces, and data for various County Departments, including providing access and training.
- Provide quality LMS services to County Departments and Offices, private consulting firms, and the citizens of St. Johns County, including improved information and content contained on the LMS website.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalent (FTEs)	23	23	23
	Total Operating and Maintenance Expenditures	\$2,147,795	\$2,191,380	\$2,325,090
O U T P U T	Number of GIS Data Requests	140,016	142,000	145,000
	Number of Real Estate Transactions	579	1,313	970
	Number of Surveys Completed for Surveying	450	475	475
E F F I C	GIS Data Requests per GIS Division Staff	15,557	15,778	16,111
	Real Estate Transactions per RE Division Staff	145	328	243
	Number of Surveys per Surveying Division Staff	50	60	60
E F F E C T	% of Automated GIS Data Requests	96%	96%	97%
	% of Properties Purchased within 10% of Appraised Value	90%	95%	90%
	% of Surveys Completed In-house	85%	85%	85%

SPECIAL REVENUE FUNDS

SERVICE AREA: TRANSPORTATION

DEPARTMENT: PUBLIC WORKS

PROGRAM: TRANSPORTATION CAPITAL IMPROVEMENT PROJECTS

PROGRAM DESCRIPTION:

The Transportation Capital Improvement Projects program reflects all County transportation projects funded by the Transportation Trust Fund. The projects that have been funded are briefly described below:

Armstrong Trailhead: Construction of 900 feet of trail from Armstrong Park to the State Road 207 Rail Trail.

Bishop Estates Signs & Markings: Replace and upgrade signage and pavement markings on Bishop Estates Rd.

Butler Beach Regional Drainage: Study of area to develop solutions to flooding issues.

CAP Water Quality Program: Crop Alternative Program to lower nutrient loading to the Lower St. Johns River.

Countywide Drainage Easement Mapping: GIS drainage easement mapping for operational improvements.

Countywide Drainage Infrastructure: Analysis of the existing drainage infrastructure and replacement projects.

Countywide Safety/Striping Improvements: Install, repair and replace striping and guardrails including end treatments, as well as installation of new end treatments where deemed appropriate due to existing safety issues.

Countywide Sidewalks: Replace existing sidewalks, as needed, as well as installation of new sidewalks when deemed appropriate due to existing safety issues.

Countywide Stormwater Maintenance: Install, repair and replace drainage as needed.

Countywide Stormwater Modeling: Adopt a uniform County stormwater modeling procedure and implement on a continuing basin-by-basin process.

Countywide TMDL-Stormwater Quality: Stormwater quality drainage improvements in the County's storm drainage conveyance system to reduce the discharge of pollutants, specified by the TMDL Program.

Countywide Traffic Calming: Implementation of Neighborhood Traffic Calming Programs.

Countywide Traffic Signals: Design and construction of new traffic signals throughout the County.

Countywide Underdrain Infrastructure: Analysis of the existing underdrain infrastructure and replacement projects.

CR 13 Bridge Deep Creek Dredging: Remove and treat vegetation within County Right-of-Way.

CR 13 Mocassin Branch Bridge: Replace bridge that is at the end of its useful life.

CR 210/Greenbriar Rd. to Cimarrone Blvd. Widening: Widening of CR 210 to a 4-lane road with intersection improvements at Greenbriar Rd.

CR 210/I-95 Improvements: Provides major safety improvements to the I-95 Interchange at CR 210.

CR 210 Widening – I95 to US1: ROW acquisition for the four-laning of this roadway segment.

CR 214 Culvert Replacement: Replacement of a non-functioning cross-drain to reduce flooding durations.

CR 2209/CR 210 Improvements: Improvements include the lengthening of the existing westbound left turn lane.

CR 2209/CR 244 Improvements: Addition of a second northbound left turn lane, removal of a southbound right turn lane, channelized concrete island and relocation of pedestrian features and the addition of a westbound right turn lane.

CR 2209 Corridor Central Segment: Signal at IGP and proposed CR 2209 intersection.

CR 2209 Corridor South Segment: Purchase of land for the future roadway expansion.

Deep Creek Vegetation Removal: Remove and treat vegetation to reduce flow restrictions in Sixteen Mile/Deep Creek and minimize the extents of future flooding and reduce the duration of flooding by restoring conveyance channels.

Durbin Creek/Racetrack Road Signal: Replacement of damaged signal mast arm at this intersection.

Fountain of Youth/Rio Del Mar Drainage Improvements: Project will address recurring flooding issues.

Fox Creek Drainage Study: County will investigate, evaluate, and develop regional drainage improvements.

Freedom Crossing Intersection Improvements: Construction of a signed and marked crosswalk.

Fruit Cove Dr Drainage Improvements: Installation of driveway culverts and shallow stormwater ditches/collection areas to alleviate flooding.

Guana Marsh Drainage Basin Maintenance: Maintain basin main channel to prevent flooding.

Hastings Deep Creek Drainage Improvements: Comprehensive drainage analysis of former Hastings area to identify infrastructure needs and address repetitive, high-frequency storm events throughout the area.

Holmes Blvd. Corridor Study: Study to identify capacity and safety improvements.

Julington Creek Drainage Study: Study to identify drainage asset conditions and recommend improvements.

Kings Estate Corridor Improvements: Safety improvements along this corridor from SR 207 to Old Moultrie Rd.

L’Atrium Circle Sidewalk: Replace and reconstruct 0.6 mile of sidewalk in the L’Atrium subdivision in Ponte Vedra.

Longleaf Pine Pkwy 4-Laning: Improvements from Roberts Rd to the Oxford Estates main entrance.

Masters Tract RST: Construction of a Regional Stormwater Treatment (RST) facility to reduce pollutants to the lower St. Johns River as required by the Florida Department of Environmental Protection (FDEP).

Mickler/CR 210/Palm Valley Rd: Improvements to connect the Palm Valley bridge to the roundabout, the roundabout to A1A, and along Palm Valley Road.

Mickler Weir Improvements: Improvements to repair failing portions of the weir.

Miscellaneous Labor, Vehicle, and Indirect Admin Credits: Credit for assets utilized not specifically credited to a particular capital project.

Mitigation Land: Land purchased as mitigation for unavoidable wetland impacts of future transportation projects.

Moultrie Trails Drainage Improvements: Address frequent flooding issues in this area.

NPDES Permit: Provide all data acquisition, engineering and permit application requirements to meet the mandated federal deadline for St. Johns County.

Oceanographic Gauge: Installation of a nearshore oceanographic gauge and meteorological station to collect and disseminate simultaneous wave, surge, and weather information.

Oyster Creek Drainage Study: Analysis of overall drainage basin with recommendations for improvements.

Pacetti Road Corridor Study: Study for future capacity improvements for Pacetti Rd from CR 208 to SR 16.

Palm & Tangerine Drive Drainage: Drainage improvements to reduce flooding.

Pavement Management: The capital portion of pavement management, usually major restoration of road pavement.

Porpoise Point Armoring: Armoring of sea wall to prevent erosion to roadway.

Porpoise Point Drainage: Drainage improvements to reduce flooding.

Public Works: New facility to house Public Works operations. The current facility is at the end of its useful life.

PV Lakes Blvd & Marsh Landing Pkwy A1A Intersection Improvements: Improvements at both intersections with SR A1A.

Race Track Rd Improvements: Design for the reconstruction of Race Track Road as a four lane roadway between Julington Creek Plantation boundary to the 9B Connector Road, the reconstruction of the traffic signal at the County Road 2209 intersection, and the four lane construction between CR 2209 and the 9B Connector Road.

Race Track Rd W Peyton to Bartram Park Blvd: Widen approximately 2,000 ft segment from 4-lanes to 6-lanes.

Racy Point Bridge: Structural evaluation of bridge due to erosion.

Ray Rd Turn Lane Improvements: Construction of a right turn lane fronting Nease High School.

River to Sea Loop Trail: A study of a multi-use path that will connect the path along SR 207 in Hastings, through the County, City of St. Augustine, and end at the Flagler County line.

ROMA Basin 8 Improvements: Reporting, monitoring and invasive species identification and removal.

San Diego Road Drainage: Improvement to failing stormwater collection system.

San Julian Wetland Outfall: Design and permit of a secondary outfall at the south end of Weff Rd.

San Sebastian Tributary Drainage: Analysis of drainage basin and recommendations for improvements.

Santa Maria Blvd. Drainage: Improvements to replace aging drainage pipe.

SR 16 / IGP Improvements: Intersection improvements and a fully actuated traffic signal.

SR 16 / Inman Rd. Intersect: Traffic signal and intersection improvements at SR 16 and Inman Road.

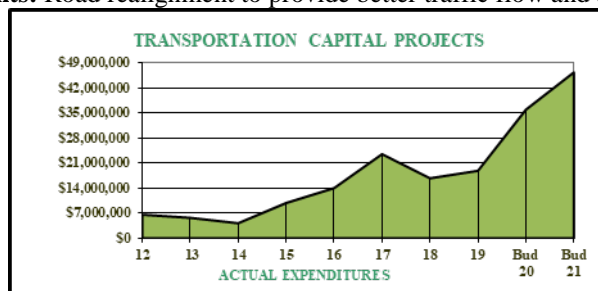
West King Street Corridor Study Update: Update to a previous corridor study completed in 2002.

West King Street Improvements: Intersection improvements that allow for left turn lanes to increase capacity.

Wildwood Dr. from US 1 to Publix: Reconstruct segment of Wildwood Drive from Publix driveway to U.S. 1.

Winton Circle Drainage Improvements: Address frequent flooding issues in this area.

Woodlawn Road Improvements: Road realignment to provide better traffic flow and address safety concerns.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects continued funding for “Countywide” projects addressing Pavement Management, Drainage Infrastructure and other drainage projects.

REVENUES:

The Transportation Improvement Capital Projects listed are funded by the Transportation Trust Fund. The primary revenue sources for the Transportation Trust Fund are Gas Taxes and the 0.84440 Mil Ad Valorem Tax Levy.

EXPENDITURES:

Capital Projects	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Armstrong Trailhead	\$316,188	\$0	\$0	\$0	\$0
Bishop Estates Signs & Markings	0	0	0	0	178,245
Butler Beach Regional Drainage	0	0	120,899	0	0
CAP Water Quality Program	324	0	0	0	0
Countywide Drainage Easement Mapping	221,772	16,352	83,279	0	0
Countywide Drainage Infrastructure	459,207	330,545	3,124,577	4,004,084	3,000,000
Countywide Safety/Striping Improvements	116,169	314,116	422,993	449,391	450,000
Countywide Sidewalks	258,466	154,859	288,367	201,988	991,417
Countywide Stormwater Maintenance	446,948	407,198	22,799	0	0
Countywide Stormwater Modeling	87,889	16,582	81,204	214,908	50,000
Countywide TMDL-Stormwater Quality	120,570	147,070	7,771	50,000	82,630
Countywide Traffic Calming	30,638	27,212	20,170	116,105	75,000
Countywide Traffic Signals	122,946	240,741	0	0	0
Countywide Underdrain Infrastructure	0	0	0	0	1,000,000
CR 13 Bridge Deep Creek Dredging	0	0	74,230	75,769	0
CR 13 Moccasin Branch Bridge	0	0	51,912	648,088	0
CR 210 / Greenbriar Rd. to Cimarrone Blvd. Widening	669,375	266,711	325,726	2,604,975	7,294,677
CR210 / I-95 Improvements	0	70,000	0	0	0
CR 210 Updated Corridor Study	0	0	0	0	0
CR 210 Widening - I95 to US1	3,500,000	0	0	0	2,250,000
CR 214 Culvert Replacement	0	0	0	0	200,000
CR 2209 at CR 210 Improvements	469,168	72,654	0	0	0
CR 2209 at CR 244 Improvements	866	7,719	0	0	0
CR 2209 Corridor Central Segment	0	0	0	0	1,000,000
CR 2209 Corridor South Segment	0	3,000,000	0	0	0
Deep Creek Vegetation Removal	0	135,872	4,603	0	0
Durbin Creek/Racetrack Rd Signal	0	9,600	90,934	49,466	40,478
Fountain of Youth/Rio Del Mar Drainage Improvements	0	0	63,544	686,455	502,818
Fox Creek Drainage Study	0	0	38,822	0	0

Capital Projects	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Freedom Crossing Intersection Imp.	0	0	0	176,000	0
Fruit Cove Dr Drainage Imp.	0	0		0	165,000
Guana Marsh Drainage Basin Maint.	38,400	38,400	37,855	60,000	80,900
Hastings Deep Creek Drainage Imp.	0	0	71,759	0	0
Holmes Blvd. Corridor Study	0	0	150,608	0	0
Julington Creek Drainage Study	0	0	118,402	31,597	0
Kings Estate Corridor Improvements	0	0	143,205	0	0
L' Atrium Circle Sidewalk	0	0	0	0	306,000
Longleaf Pine Parkway 4-Laning	346	0	0	0	1,970,482
Masters Tract RST	261,785	94,679	29	0	0
Mickler/CR 210/ Palm Valley Rd	0	0	27,085	173,724	82,346
Mickler Weir Improvements	0	0	0	1,499,023	0
Miscellaneous Labor, Vehicle, and Indirect Admin Credits	(262,038)	(256,526)	(281,675)	0	0
Mitigation Land	8,405	23,194	786	0	0
Moultrie Trails Drainage Imp.	0	0	3,361	1,996,640	1,996,234
NPDES Permit	64,087	18,890	29,167	110,000	75,000
Oceanographic Gauge	0	0	0	0	100,000
Oyster Creek Drainage Study	0	0	16,696	73,304	18,593
Pacetti Road Corridor Study	0	0	30,666	169,334	0
Palm & Tangerine Dr. Drainage	0	0	69,392	475,608	475,308
Pavement Management	6,500,253	5,509,835	10,326,704	10,000,000	10,000,000
Porpoise Point Armoring	0	0	61,951	513,050	496,194
Porpoise Point Drainage	0	0	91,259	648,741	641,972
Public Works Facility	0	1,601,077	26,412	340,057	0
PV Lakes Blvd & Marsh Landing Pkwy A1A Intersection Improvement	0	0	0	0	300,000
Race Track Road Improvements	9,887,503	3,724,238	1,407,528	581,258	719,194
Race Track Rd W Peyton to Bartram Park Blvd	0	0	0	0	800,000
Racy Point Bridge	0	0	75,522	124,479	492,408
Ray Road Turn Lane Improvements	0	0	922,114	0	0
River to Sea Loop Trail	1,892	34,375	318,261	415,726	0
ROMA Basin 8 Improvements	0	0	36,511	3,489	0
San Diego Road Drainage	0	0	61,151	1,230,417	363,200
San Julian Wetland Outfall	0	0	0	0	250,000

Capital Projects	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
San Sebastian Tributary Drainage	0	0	929	79,072	0
Santa Maria Blvd Drainage	0	0	20,365	2,179,634	2,175,868
Solano / A1A Improvements	0	0	0	500,000	497,423
Sidewalk Priorities Study	0	0	0	50,000	0
SR 16 / IGP Improvements	0	0	1,720	998,280	987,251
SR 16 / Inman Rd. Intersection	127,091	0	0	0	0
SR 313 / US 1 Improvements	0	0	0	4,347,700	3,742,882
Surfwood Subdivision Drainage Improvements	0	0	0	0	250,000
West Augustine CDBG	0	2,053	1,010	0	0
West King St Corridor Study Update	0	0	117,999	0	0
West King St Improvements	30,635	0	0	0	0
Wildwood Dr. from US 1 to Publix	0	2,419	3,619	1,942,529	1,116,856
Winton Circle Drainage	0	37,632	122,258	770,110	703,289
Woodlawn Road Improvements	0	699,995	0	0	0
TOTAL	\$23,478,884	\$16,747,491	\$18,834,477	\$38,591,001	\$46,291,665

DISASTER RECOVERY TRANSPORTATION PROJECTS:

Capital Projects	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
FEMA: Category C – Misc. Roads	\$0	\$76,805	\$0	\$0	\$0
FEMA: Old A1A North	0	60,428	61,900	8,569,337	8,569,337
FEMA: Old A1A South	0	0	0	1,408,566	1,340,608
FEMA: Beach Protective Dunes	0	17,119	0	0	0
FEMA: Racy Point Road	0	604,926	0	0	0
FEMA: Roscoe Blvd	0	448,038	0	0	0
FEMA: 16 th St. & A1A Beach Blvd	0	0	414,065	69,617	0
FEMA: Celia Ct. / Captains Pointe	0	0	0	0	0
HMGP: Kings Estate Rd Drainage	0	0	54,891	295,109	351,217
HMGP: Kings Rd Drainage	0	0	65,216	289,784	662,265
HMGP: North Beach Drainage	0	0	146,376	2,335,231	2,333,603
HMGP: Deep Creek Dredging	0	0	0	1,500,000	0
TOTAL	\$0	\$1,207,316	\$742,448	\$14,467,644	\$13,257,030

FIRE DISTRICT FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Taxes					
Ad Valorem Tax - Current	\$31,722,129	\$34,491,359	\$39,372,127	\$40,964,255	4.0%
Ad Valorem Tax - Delinquent	65,793	63,197	30,000	30,000	0.0%
Subtotal	\$31,787,922	\$34,554,556	\$39,402,127	\$40,994,255	4.0%
Licenses & Permits					
Plan Check Fees	\$528,668	\$636,290	\$500,000	\$435,000	-13.0%
Subtotal	\$528,668	\$636,290	\$500,000	\$435,000	-13.0%
Intergovernmental Revenue					
Public Safety - Federal Grant	\$646,140	\$277,958	\$1,265,716	\$1,411,635	11.5%
Other Public Safety Grant	\$0	\$164,500	\$0	\$0	0.0%
Supplemental Comp - State	136,244	143,674	130,000	130,000	0.0%
Public Safety Grant - Other	3,952	16,230	0	0	0.0%
Interlocal Env Disaster Reimbursement	0	3,579	0	0	0.0%
DCA Mutual Aid	15,252	0	0	0	0.0%
Subtotal	\$801,588	\$605,941	\$1,395,716	\$1,541,635	10.5%
Charges for Services					
Fire Protection Fees	\$80,441	\$18,967	\$15,000	\$15,000	0.0%
CPR Class Fees	35,918	39,612	35,000	23,000	-34.3%
HazMat Fees	9,137	1,126	600	600	0.0%
Subtotal	\$125,496	\$59,705	\$50,600	\$38,600	-23.7%
Miscellaneous Revenue					
Interest Earnings - SBA	\$108,064	\$31,587	\$20,000	\$35,000	75.0%
Interest Earnings - Tax Collector	22,695	79,175	4,000	45,000	1025.0%
Interest Earnings - Surplus Funds	73,240	111,366	60,000	90,000	50.0%
Interest Earnings - Money Market	92,910	90,208	1,000	2,000	100.0%
Interest Earnings - Short Term	1,330	0	1,000	0	-100.0%
FEIT Earnings	20,446	40,644	5,000	15,000	200.0%
FEIT Fixed Earnings	25,902	192,095	5,000	30,000	500.0%
Net Increase in FV of Investment	(76,994)	165,446	0	0	0.0%
Insurance Proceeds	75,949	0	0	0	0.0%
Donations - Private Sources	0	2,500	0	0	0.0%
Filing/Application Fees	250	1,500	0	0	0.0%
Miscellaneous Revenue	0	253	0	0	0.0%
Refund Prior Year Expenditures	174	47,613	0	0	0.0%
Subtotal	\$343,966	\$762,387	\$96,000	\$217,000	126.0%
Total Estimated Revenues	\$33,587,642	\$36,618,879	\$41,444,443	43,226,490	4.3%
Less Statutory Reduction	0	0	(2,002,436)	(2,084,243)	4.1%
Est Rev Available for Approp	\$33,587,642	\$36,618,879	\$39,442,007	\$41,142,247	4.3%
Estimated Cash Carryforward	\$11,527,055	\$13,088,740	\$13,284,726	\$10,776,241	-18.9%
Total Available Resources	\$45,114,697	\$49,707,619	\$52,726,733	\$51,918,488	-1.5%

FIRE DISTRICT FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Public Safety					
Fire Services	\$29,538,877	\$32,053,874	\$35,901,559	\$36,889,885	2.8%
Capital Improvements	1,794,536	3,487,525	5,355,429	4,185,024	-21.9%
Subtotal	\$31,333,413	\$35,541,399	\$41,256,988	\$41,074,909	-0.4%
Non-Operational					
Transfers to Funds	\$692,538	\$737,373	\$789,087	\$791,205	0.3%
Reserve	0	0	1,028,095	1,329,154	29.3%
Special Contingency Reserve	0	0	358,198	0	-100.0%
Capital Outlay Reserve	0	0	8,568,068	8,723,220	1.8%
Department Reserves	0	0	726,297	0	-100.0%
Subtotal	\$692,538	\$737,373	\$11,469,745	\$10,843,579	-5.5%
GRAND TOTAL	\$32,025,951	\$36,278,772	\$52,726,733	\$51,918,488	-1.5%

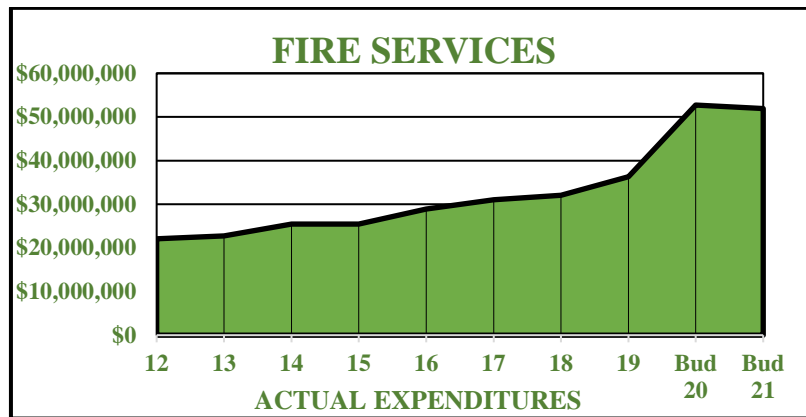
SPECIAL REVENUE FUNDS

SERVICE AREA: PUBLIC SAFETY
DEPARTMENT: FIRE RESCUE
PROGRAM: ADMINISTRATION, FIRE PROTECTION & CONTROL

PROGRAM DESCRIPTION:

St. Johns County Fire Rescue is directly responsible for the operation of fire rescue services within the County, including fire suppression activities, emergency medical services, response to motor vehicle accidents, and specialty rescue situations such as hazardous materials, trench, extrication, confined space, and marine rescue emergencies. Additionally, the Department performs many fire prevention actions that include fire inspections, pre-fire planning, plan reviews, public education, and post fire investigations in order to determine cause and origin. The Department’s organizational structure is divided into functional areas with defined areas of responsibility to address field operations, training, fire prevention, logistics and maintenance, and financial management.

MISSION: St. Johns County Fire Rescue is dedicated to the highest standards of professionalism in public safety and life-saving services with the commitment to serve, courage to act, and ability to perform.



FY 2021 BUDGET HIGHLIGHTS: FY 2021 personnel budget reflects the addition of three Battalion Chief positions, one Warehouse Coordinator position, and one Systems Support Technician position. The Capital Outlay budget includes a replacement heavy rescue pumper truck, a rehabilitation support vehicle, and four vehicles associated with new positions.

REVENUE:

Revenue sources for the Fire Services program include the Fire District millage, approved State and Federal Grants, and user fees. For FY 2021 the County will continue receive revenue from two 3-year SAFER grants for hiring 18 firefighters for the new northwest fire station in FY 2020 and for hiring 9 firefighters to support north county ambulance operations in FY 2019.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$23,169,613	\$23,719,169	\$26,543,110	\$28,531,363	\$28,850,836
Operating Expenses	5,951,764	5,818,787	5,510,764	7,370,196	8,039,049
Capital Outlay	1,160,396	1,794,536	3,487,525	5,355,429	4,185,024
Other	717,763	693,459	737,373	11,469,745	10,843,579
TOTAL	\$30,999,536	\$32,025,951	\$36,278,772	\$52,726,733	\$51,918,488

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal # 2: Promote the County's Health, Safety, and Welfare

- ◆ Continued training programs to enhance capabilities of Fire, hazardous materials response and marine rescue response teams.
- ◆ Continued to maintain applicable programs to preserve the ISO rating of 3/3X to benefit the citizens of St Johns County and allow for reduced cost insurance for County residents who live within 5 miles of a fire station and within 1,000 feet of a fire hydrant.
- ◆ Participated in multiple local and state sponsored drills with hazardous materials team members, Light Technical Rescue Team (LTRT) and Incident Management Team (IMT) members.
- ◆ Performed pump testing, hose testing, and ladder testing on all apparatus in accordance with requirements defined by Insurance Services Organization (ISO) and the National Fire Protection Association (NFPA).
- ◆ Completed construction of Fire Station 19 in the Northwest District.
- ◆ Staff training totaled over 80,000 hours of fire, hazmat, USAR, marine rescue, and other related training.

County Goal # 10: Improve/Expand Communications and Services to Citizens

- ◆ Continued to improve our social media sites to educate citizens on the department, training opportunities, and provide information and warnings for significant emergency responses.
- ◆ Complete consultant study to highlight current Department Status and identify future growth needs for Fire Rescue.
- ◆ Developed protocols and procedures for the COVID-19 pandemic response.
- ◆ Delivered fire safety and educational programs to greater than 25,000 individuals by visiting pre-schools, schools, civic organizations and various community groups throughout the County.

KEY OBJECTIVES:

County Goal # 2: Promote the County's Health, Safety, and Welfare

- Complete the ESCI Master Plan Study to highlight and identify current and future needs.
- As part of the Strategic Master Plan, confirm and identify parcels for replacement Station 7 (St. Augustine Beach) and new station for Southwest region.
- Continue working with St. Augustine Fire Department on shared public safety services opportunities.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	250	267	271.15
	Total Operating and Maintenance Expenditures *	\$31,932,101	\$34,547,127	\$35,478,251
	Number of Fire Stations/Facilities	18	19	19
O U T P U T	Total Department Responses (CAD generated)	49,954	60,161	63,169
	Fire Safety Inspections/Plans	3,698	3,882	4,076
	Fire Investigations Initiated	125	131	137
E F F I C	Average Urban Response Time (minutes)	5:47	6:00	7:12
	Average Rural Response Time (minutes)	7:52	8:00	9:00
	Firefighters per 1,000 Residents (unincorporated)	1.07	1.09	1.05
E F F E C T	% Total Property Value Saved from Fire Damage	92%	75%	80%
	% Urban Response < or = 8 minutes	90%	90%	90%
	% Rural Response < or = 15 minutes	85%	85%	85%

**= net of State and Federal grants*

HEALTH DEPARTMENT FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Taxes					
Ad Valorem Tax - Current	\$393,289	\$427,744	\$488,124	\$506,584	3.8%
Ad Valorem Tax - Delinquent	821	883	0	0	0.0%
Subtotal	\$394,110	\$428,627	\$488,124	\$506,584	3.8%
Miscellaneous					
Interest Earnings - SBA	\$5,617	\$4,643	\$2,000	\$2,000	0.0%
Interest Earnings - Tax Collector	282	982	750	750	0.0%
Interest Earnings - Money Market	0	0	0	0	0.0%
Sale of Surplus Property	0	7,920	0	0	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
Subtotal	\$5,899	\$13,545	\$2,750	\$2,750	0.0%
Total Revenue	\$400,009	\$442,172	\$490,874	\$509,334	3.8%
Statutory Reduction	0	0	(24,544)	(25,467)	3.8%
Est Rev Available for Approp	\$400,009	\$442,172	\$466,330	\$483,867	3.8%
Other Financing Sources					
Transfer from Funds	\$4,000	\$4,000	\$4,000	\$4,000	0.0%
Subtotal	\$4,000	\$4,000	\$4,000	\$4,000	0.0%
Estimated Cash Carryforward	\$15,340	\$1,747	\$48,553	\$0	-100.0%
Total Available Resources	\$419,349	\$447,919	\$518,883	\$487,867	-6.0%

HEALTH DEPARTMENT FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Health & Human Services					
County Health Dept. Services	\$417,602	\$411,705	\$518,883	\$487,867	-6.0%
Non - Operational					
Reserve	\$0	\$0	\$0	\$0	0.0%
GRAND TOTAL	\$417,602	\$411,705	\$518,883	\$487,867	-6.0%

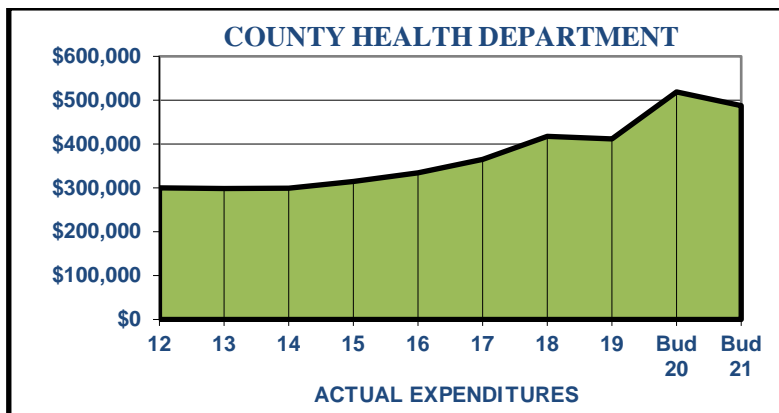
SPECIAL REVENUE FUNDS

SERVICE AREA: HEALTH & HUMAN SERVICES
DEPARTMENT: HEALTH & HUMAN SERVICES
PROGRAM: COUNTY HEALTH DEPARTMENT

PROGRAM DESCRIPTION:

The Florida Department of Health in St. Johns County (DOH-St. Johns) provides essential public health services to the 250,000+ residents and over 6.5 million annual visitors of St. Johns County. Services are directly provided by Health Department staff through various Service Centers: **Disease Control & Health Protection:** Epidemiology, Immunizations, Communicable Disease Management, New or Emerging Disease Threats and all Hazards Public Health Preparedness & Response. **Environmental Public Health:** Sanitary Nuisances Investigations, Water & Facilities Programs and Onsite Sewage Treatment Disposal Systems. **Office of Public Health Practice and Policy:** QA/QI & Public Health Accreditation, Baldrige/Sterling Performance Management Model and Evidenced based Public Health Practices & Informatics. **Clinical Services of Public Health Significance:** Pediatric Dental Services, Communicable Disease Treatment, HIV/AIDS Medical Management & Family Planning Services. **Population Health Services:** Pregnancy Referral & Linkages, WIC Nutritional Services, Community Level Health Promotion and Vital Statistics (Birth & Death Certificates). **Public Health System Leadership:** Medical Director Services, Public Health Strategic Planning, Leader of the Local Public Health System and Public Health Competency and Sustainability. These Centers provide services within the framework of the Public Health domains as defined by the National Association of County and City Health Officials (NACCHO) and the National Centers for Disease Control and Prevention (CDC). Environmental Public Health Services have an auxiliary office which is co-located with the County’s Permitting Office, all other Public Health Services are provided at the HHS Building both off of US 1.

MISSION: To promote, protect and improve the health of all people in Florida through integrated state, county and community efforts.



FY 2021 BUDGET HIGHLIGHTS: This budget reflects the County’s millage-driven participation to the Florida Department of Health in St. Johns County.

REVENUE: DOH-St. Johns receives funding from a variety of sources which include State, County, and Federal monies. Additionally, over 50% of the DOH-St. Johns annual budget is funded by fees collected locally for services rendered, grants and contracts. The County’s contribution is attributed to the 0.0171 Countywide millage dedicated to support DOH-St. Johns. The budgeted expenditures reflected below are associated only with the County’s contribution.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	365,095	365,095	283,172	518,883	487,867
Capital Outlay	0	0	128,533	0	0
Other	0	0	0	0	0
TOTAL	\$365,095	\$417,602	\$411,705	\$518,883	\$487,867

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communications & Services to Citizens

- ◆ As a public safety agency, protecting the residents and visitors of St. Johns County, DOH-St. Johns continues to respond to the global public health pandemic, COVID-19 – planning response, community testing, epidemiological case investigations, contact tracing, and ongoing mitigation efforts. DOH-St. Johns has instituted by necessity a 7-day work week to meet the demands of COVID-19 and has provided COVID-19 response activities every day since March 2020 including all weekends and all holidays..
- ◆ For the 9th consecutive year, St. Johns County was ranked #1 in Florida in the University of Wisconsin and Robert Wood Johnson Foundation Annual County Health Rankings Report for both Health Factors and Health Outcomes.
- ◆ Protected the residents and visitors of St. Johns County from over 100 reportable and infectious diseases including but not limited to; TB, Mosquito Borne Illnesses, Measles, Meningitis, Mumps and Rabies.
- ◆ DOH-St. Johns continues to serve as a role model agency in performance excellence and evidenced based business practices as a recipient of the Governor’s Sterling Sustained Excellence Award.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communications & Services to Citizens

- Promote and protect the health and quality of life for residents and visitors of St. Johns County; assure community public health preparedness and response; improve health outcomes and factors.
- Business and Finance Excellence: Ensure financial sustainability; maximize efficiencies, effectiveness, and assure standards of excellence.
- Customer and Partnership Engagement: Champion the Local Public Health System; enhance customer and stakeholder engagement.
- Employee Engagement and Accountability: Sustain and improve employee engagement and improve workforce capability and capacity.
- A Center of Excellence in Public Health: Participate with the Florida Department of Health to sustain voluntary National Public Health Accreditation; continue our Journey of Performance Excellence by pursuing National role model status through the implementation of the Malcolm Baldrige/Sterling Management Model.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-Time Equivalent (FTEs)*	56	59	62
	Total County Operating and Maintenance (*)	\$417,602	\$513,000	\$487,687
	Total Health Department Funds (approx. 52% self-generated)	\$5,094,748	\$5,917,914	\$6,491,226
O U T P U T	Total Number of Services (Does not include Disaster Preparedness & Response Services or COVID-19)	141,402	145,644	150,013
	# of Clinical Services of Public Health Significance	26,750	27,552	28,350
	# of Population Health Services	59,240	61,017	62,847
	# of Disease Control and Epidemiology Services (excluding Covid-19)	47,983	57,654	58,500
	# of Environmental Health Services (FY' 18 Incomplete data from State Database)	7,429	10,186	10,695
E F F I C	Total County Program Cost for DOH-St. Johns, per Capita	\$1.64	\$1.97	\$1.73
	% County Contribution to Total Funds	8.19%	8.67%	7.51%
E F F E C T	Baldrige/Sterling Management System for Performance Excellence	Sterling Role Model Organization	Sterling Role Model Organization	Applicant for Sterling Sustained Excellence Recognition
	% Overall Customer Satisfaction (per Survey)	98	99	99
	Health Outcomes – State Ranking (of 67 counties)	1	1	1
	Health Factors – State Ranking (of 67 counties)	1	1	1

= State Employees only - There are no County Employees () County contribution only

BUILDING SERVICES REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Licenses & Permits					
Contractors Licenses	\$137,914	\$230,049	\$64,170	\$114,309	78.1%
Plan Check Fees	2,454,100	2,312,159	2,888,738	1,311,013	-54.6%
Electrical Permits	656,066	685,841	732,203	414,259	-43.4%
Mechanical Permits	452,966	489,873	457,878	319,771	-30.2%
Plumbing Permits	608,968	565,187	570,654	366,119	-35.8%
Mobile Home Permits	19,200	16,000	17,800	11,544	-35.1%
Misc. Bldg. Dept. Fees	196,342	206,612	266,907	133,601	-49.9%
Building Permits	5,941,929	5,670,854	6,695,000	2,778,990	-58.5%
Subtotal	\$10,467,485	\$10,176,575	\$11,693,350	\$5,449,606	-53.4%
Fines & Forfeitures					
Unlicensed Contractors	\$5,100	\$4,500	\$505	\$3,250	543.6%
Subtotal	\$5,100	\$4,500	\$505	\$3,250	543.6%
Miscellaneous					
Interest Earnings - SBA	\$39,982	\$29,332	\$8,773	\$32,000	264.8%
Interest Earnings - Surplus Funds	165,013	\$210,828	155,290	238,737	53.7%
Interest Earnings - Money Market	16,216	\$33,603	13,212	37,869	186.6%
Miscellaneous Revenue	71,852	196,743	22,437	90,195	302.0%
Subtotal	\$293,063	\$470,506	\$199,712	\$398,801	99.7%
Total Estimated Revenues	\$10,765,648	\$10,651,581	\$11,893,567	5,851,657	0.0%
Less Statutory Reduction	0	0	(594,678)	(292,583)	-50.8%
Est Rev Available for Approp	\$10,765,648	\$10,651,581	\$11,298,889	\$5,559,074	-50.8%
Other Financing Sources					
Transfers from Funds	\$0	\$0	\$0	\$362,043	100.0%
Subtotal	\$0	\$0	\$0	\$362,043	0.0%
Estimated Cash Carryforward	\$13,302,340	\$15,427,169	\$22,563,785	\$23,275,071	3.2%
Total Available Resources	\$24,067,988	\$26,078,750	\$33,862,674	\$29,196,188	-13.8%

BUILDING SERVICES EXPENDITURE SUMMARY

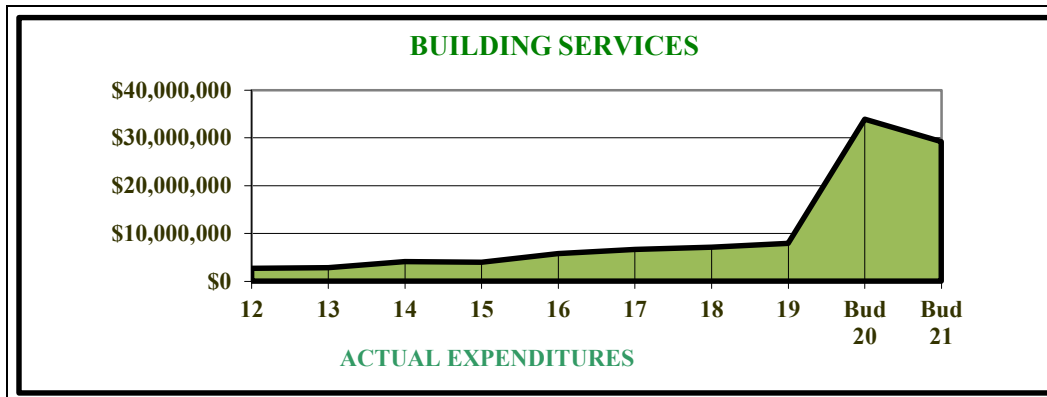
Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '20	% Change
Public Safety					
Construction/Pre-Construction	\$7,087,480	\$7,894,426	\$17,095,408	\$11,847,941	-30.7%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	814,746	814,746	0.0%
Capital Outlay Reserve	0	0	15,832,520	16,370,001	3.4%
Renewal & Replacement Reserve	0	0	120,000	163,500	36.3%
GRAND TOTAL	\$7,087,480	\$7,894,426	\$33,862,674	\$29,196,188	-13.8%

SPECIAL REVENUE FUNDS

SERVICE AREA: PUBLIC SAFETY
DEPARTMENT: GROWTH MANAGEMENT
PROGRAM: BUILDING SERVICES

PROGRAM DESCRIPTION: The Building Services Program reviews plans and related construction documents, issues permits and inspects all types of building construction including, electrical, mechanical, plumbing, mobile home set up, moving of buildings, building demolition, project status verification, occupancy changes and related activities within the unincorporated area of the County, for compliance with the Florida Building Codes and Florida State Statutes. Program staff is licensed through the State to assure compliance with all applicable requirements. Contractors performing construction within St. Johns County are required to be licensed and insured according to Florida law. Upon completion of all Federal, State and local requirements, a formal Certificate of Occupancy or a Certificate of Completion is issued certifying that the construction is compliant. The Division is also responsible for managing all floodplain regulations and associated programs consisting of the Community Rating System (CRS), the National Flood Insurance Program (NFIP), and Federal Management Agency (FEMA) requirements.

MISSION: To ensure all plans, construction documents, specifications and construction projects are properly reviewed, permitted and inspected to comply with all Federal, State and local requirements to safeguard life, health and property within the building community.



FY 2021 BUDGET HIGHLIGHTS: The Building Services operation continues to reflect ongoing activities related to significant multi-year initiatives, including an updated flood plain mapping program and streamlined plan review software implementation.

REVENUE: This program is funded from user fees. Individuals, contractors and organizations that undertake construction projects are required to pay for the Pre-Construction and Construction Support Services provided by the Building Services Division.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$4,031,226	\$4,346,244	\$4,733,942	\$6,198,602	\$5,912,298
Operating Expenses	1,380,205	1,785,014	1,909,076	10,177,598	4,099,093
Capital Outlay	1,228,622	956,222	1,251,408	468,660	1,112,464
Other	0	0	0	17,037,955	17,348,247
TOTAL	\$6,640,053	\$7,087,480	\$7,894,426	\$33,862,674	\$29,196,188

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR

County Goal #1: Promote Economic Development

- ◆ Continued to host pre-construction meetings with contractors, developers, and design professionals on anticipated building projects.
- ◆ Reduced Building Permit fees by 30% to spur economic development in the wake of COVID-19.
- ◆ FY 2019 was the 2nd highest single family permit year since 2005. New homes are going into big developments throughout the County: Nocatee, Durbin Crossing, Aberdeen, Twin Creeks and SilverLeaf.
- ◆ Through August 2020, commercial market valuation on commercial permits remains very strong.

County Goal #2: Promote the County's Health, Safety, Welfare

- ◆ Maintained a full time position for Floodplain Manager as well as hired a Floodplain Specialist and continue to update the Floodplain Ordinance.
- ◆ Continue to update Chapter One of the Florida Building Code specific to St. Johns County.
- ◆ Continued to update the Board of Adjustment and Appeals and Contractor Review Boards Ordinances to further assist the Building Services and Code Enforcement Divisions.
- ◆ Continue to work with citizens throughout the County in the wake of Hurricane Matthew and Irma and improved on overall emergency response.
- ◆ Implemented measures and guidelines to help keep the staff and customers safe in the Permit Center during the COVID-19 pandemic.

County Goal #10: Improve/Expand Communications and Services to Citizens

- ◆ Continued to improve the on-line permitting system to provide the opportunity to process Mechanical, Electrical, Plumbing and Irrigation permits on-line.
- ◆ Maintained efficient plan review and permit turn-around times. Permit database is maintained on line for improved transparency and accessibility.
- ◆ Continue to improve the Floodplain mapping program throughout the County.
- ◆ The Electronic Plan Review is in process and Phase 1 of Permit Center Upgrades are completed.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communications and Services to Citizens

- ◆ Continue internal training program for Inspectors and Plan Examiners to service the County with multi-certified professionals and maintain exceptional ISO Rating. Completed in August 2019, The ISO survey of FY17 resulted in a Building Code Effectiveness Grading Schedule (BCEGS) class of 3 for 1 and 2 family dwellings and a class 2 for all other construction.
- ◆ Continue to update the Citizens Floodplain Advisory Committee.
- ◆ Continue to implement the Electronic Plan Review Process.
- ◆ Continue to improve the Codes and Standards Committee partnering with the St. Johns Builders Council and the Northeast Florida Home Builders Association.
- ◆ Establish IAS Accreditation for the Building Services Division verifying the highest ethical, legal and technical operational standards for enhanced life safety and property protection.
- ◆ Increase customer service with interior alterations creating a more professional and technical environment.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	67.885	77.885	78.885
	Total Operating and Maintenance Expenditures*	\$6,131,258	\$6,571,525	\$8,105,436
	Staff hours – Plan Review	27,025	29,120	30,576
O U T P U T	Number of Plan Reviews	14,486	13,828	17,211 est.
	Number of Building Permits Issued	15,572	15,978	18,858 est.
	Total Permits Issued (all types)	46,459	43,768	50,832 est.
	Number of Inspections Completed	211,902	199,840	224,393 est.
E F F I C	Number of Staff Hours per Plan Review	1.9	1.8	1.8
	Total Permits Issued per Program Staff	3,573	3,366	3,910
	Total Building Inspections per Program Staff	2,775	3,148	2,967
E F F E C T	Average Plan Turnaround Days	5	5.5	5.5
	Total Building Permits Market Valuation (in \$ millions)	1,756	1,614	1,411
	% Revenue Received to Program Expense	175%	175%	tbd

* Net of State and Federal Grants

STATE HOUSING INITIATIVES PARTNERSHIP REVENUE

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Intergovernmental Revenue					
State Housing Grant - SHIP	\$965,761	\$416,821	\$434,855	\$0	-100.0%
Subtotal	\$965,761	\$416,821	\$434,855	\$0	-100.0%
Miscellaneous Revenue					
Interest Earnings - S.B.A.	\$10,794	\$24,233	\$0	\$0	0.0%
Interest Earnings - Short Term	614	0	0	0	0.0%
Interest Earnings - Surplus Funds	10,101	5,341	0	0	0.0%
Interest Earnings - Money Market	41	29	0	0	0.0%
FEIT Earnings	18,065	18,156	0	0	0.0%
Net Increase in FV of Investment	(9,951)	4,027	0	0	0.0%
Refund Prior Year Expenditures	0	0	0	0	0.0%
Program Income	158,233	98,566	0	0	0.0%
Subtotal	\$187,897	\$150,352	\$0	\$0	0.0%
Total Estimated Revenues	\$1,153,658	\$567,173	\$434,855	\$0	-100.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$1,153,658	\$567,173	\$434,855	\$0	-100.0%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$2,821,662	\$2,395,856	\$1,935,687	\$1,360,727	-29.7%
Total Available Resources	\$3,975,320	\$2,963,029	\$2,370,542	\$1,360,727	-42.6%

STATE HOUSING INITIATIVES PARTNERSHIP EXPENDITURES

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Economic Development					
State Housing Initiatives Program	\$1,579,461	\$1,119,988	\$2,002,658	\$1,048,300	-47.7%
Non-Operational					
Reserve	\$0	\$0	\$0	\$0	0.0%
Grant Contract Reserve	0	0	367,884	312,427	-15.1%
GRAND TOTAL	\$1,579,461	\$1,119,988	\$2,370,542	\$1,360,727	-42.6%

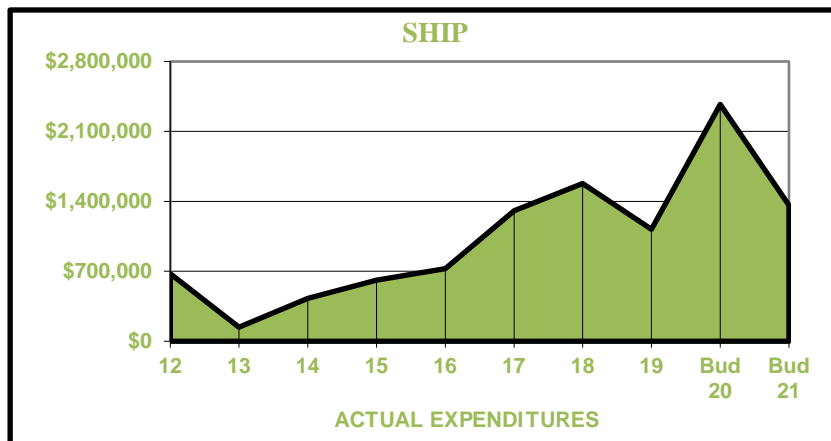
SPECIAL REVENUE FUNDS

SERVICE AREA: ECONOMIC ENVIRONMENT
DEPARTMENT: HOUSING & COMMUNITY SERVICES
PROGRAM: STATE HOUSING INITIATIVES PARTNERSHIP (SHIP)

PROGRAM DESCRIPTION:

The State Housing Initiatives Partnership (SHIP) is a unique program that began in FY 1993. SHIP allows local governments to decide which affordable housing initiatives best serve their own communities and then design programs to meet those needs. These programs are primarily administered using money allocated by the State.

MISSION: To provide affordable housing opportunities for “very low”, “low”, and “moderate” income citizens and assure that affordable housing continues to be available in St. Johns County. To create a network of lenders, builders, developers, realtors, non-profit and other program providers and administrators that will work together to create a range of housing products and financing programs to allow optimal use of SHIP funds and afford an array of affordable housing options for St. Johns County income eligible residents.



FY 2021 BUDGET HIGHLIGHTS:

The budget primarily reflects funding from the State, program income, and the accumulation of previous SHIP funds.

REVENUE:

Although SHIP allocations were curtailed by the State, during FY 2014 the Florida Attorney General entered into an agreement with the nation's five largest mortgage servicers resulting in some affordable housing funding that, while differing from SHIP program guidelines and requirements on some points, was administered through the successful SHIP program model already in place.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$62,558	\$115,269	\$96,382	\$142,352	\$142,918
Operating Expenses	0	459	473	517	669
Grant	1,244,962	1,463,733	1,023,133	1,753,306	904,713
Grant Contract Reserve	0	0	0	474,367	312,427
TOTAL	\$1,307,520	\$1,579,461	\$1,119,988	\$2,370,542	\$1,360,727

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #1: Promote Economic Development

- ◆ Continued to administer the optimal programmatic methodology of the SHIP program for local creation of effective partnerships with local builders, lenders, realtors and other housing professionals. Continued active partnerships with the professional housing community in the administration of the various affordable housing strategies that have proven effective in stimulating the local economy while providing opportunities for creation, retention or expansion of additional affordable rental and homeownership.

County Goal #10: Improve/Expand Communications & Services to Citizens

- ◆ Renewed outreach efforts; providing information on Home Ownership programs and Homebuyer Education opportunities to County employers, industry professionals and prospective homebuyers through community events, brochure publication and distribution, and public presentations.
- ◆ Guided citizens seeking homeownership assistance through the SHIP, USDA, & Florida Assist, HOP and other State or federal programs offering housing assistance. (Received 107 applications; 25 clients purchased homes)
- ◆ Continued working with Habitat for Humanity, St. Johns Housing Partnership and other non-profit and for-profit housing providers towards the development of affordable housing options.
- ◆ Continued to provide one-on-one and group housing and financial counseling to prospective homebuyers.
- ◆ Continued to conduct education and training for citizens and professionals for federal Fair Housing regulations as well as quarterly Fair Housing ‘interactive’ activities as required by HUD for communities receiving Community Development Block Grant (CDBG) funds.

KEY OBJECTIVES:

County Goal #1: Promote Economic Development

- Utilize an individualized approach to guide eligible potential homeowners through the process of seeking homeownership with the funding allocation received and available program revenue from the SHIP program. Use available percentage of match funds for affordable housing initiatives to optimal effectiveness.

County Goal #10: Improve/Expand Communications & Services to Citizens

- Maximize affordable housing opportunities for eligible “very low”, “low”, and “moderate” income and Special Needs citizens. Provide a variety of educational seminars at our offices and in the community.
- Sustain a network of lenders, builders, developers, realtors, non-profits and other program administrators that will work together to create a range of housing products and financing programs to allow best use of SHIP funds and offer an array of affordable housing options for St. Johns County income eligible residents.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalent (FTEs)	1.5	2.0	2.0
	Total Operating and Maintenance Expenditures	\$96,855	\$137,995	\$143,587
	Total SHIP Grant Expenditures	\$1,023,133	\$1,535,543	\$904,713
O U T P U T	# People Submitting Applications	264	406	264
	# Households Provided w/ Purchase Assistance Loans*	0	0	0
	# Dwellings Repaired & Rehabilitated	22	22	22
E F F I C	Program Administrative Cost per Capita	\$0.38	\$0.52	\$0.51
	Repairs & Rehabilitation Average Cost per Unit	\$33,089	\$46,188	\$80,860
E F F E C T	% Administrative Cost to Total Program Expense	8.6%	8.2%	10.6%
	# Affordable Houses/Residences Created/ Rehabilitated	40	22	22

*Includes Foreclosure Intervention, Home Buyer and Non-Profit Developer (i.e., Habitat for Humanity) Programs.

ALCOHOL & DRUG ABUSE TRUST FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Fines & Forfeitures					
Fines & Forfeitures	\$8,926	\$16,316	\$7,000	\$7,000	0.0%
Subtotal	\$8,926	\$16,316	\$7,000	\$7,000	0.0%
Miscellaneous Revenue					
Interest Earnings - SBA	\$93	\$96	\$0	\$0	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
Subtotal	\$93	\$96	\$0	\$0	0.0%
Total Estimated Revenues	\$9,019	\$16,412	\$7,000	\$7,000	0.0%
Less Statutory Reduction	0	0	(350)	(350)	0.0%
Est Rev Available for Approp	\$9,019	\$16,412	\$6,650	\$6,650	0.0%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$8,333	\$6,280	\$4,459	\$22,189	397.6%
Total Available Resources	\$17,352	\$22,692	\$11,109	\$28,839	159.6%

ALCOHOL & DRUG ABUSE EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Health & Human Services					
Alcohol & Drug Abuse	\$11,073	\$10,961	\$11,109	\$11,109	0.0%
Non-Operational					
Reserve	\$0	\$0	\$0	\$17,730	0.0%
GRAND TOTAL	\$11,073	\$10,961	\$11,109	\$28,839	159.6%

COMMUNITY BASED CARE FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Intergovernmental Revenue					
Human Services Federal Grant	\$3,256,188	\$3,488,638	\$3,570,798	\$3,570,798	0.0%
Human Services State Grant	2,950,802	3,295,327	3,465,412	3,465,412	0.0%
Subtotal	\$6,206,990	\$6,783,965	\$7,036,210	\$7,036,210	0.0%
Miscellaneous Revenue					
Human Services - State Grant	\$68,339	\$83,847	\$72,000	\$72,000	0.0%
Interest Earnings - Money Market	2,160	0	0	0	0.0%
Refund PY Expenditures	498	107	0	0	0.0%
Donations - Private Sources	0	0	0	0	0.0%
Subtotal	\$70,997	\$83,954	\$72,000	\$72,000	100.0%
Total Estimated Revenues	\$6,277,987	\$6,867,919	\$7,108,210	\$7,108,210	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$6,277,987	\$6,867,919	\$7,108,210	\$7,108,210	0.0%
Other Financing Sources					
Transfer from Funds	\$89,428	\$88,178	\$89,428	\$89,428	0.0%
Subtotal	\$89,428	\$88,178	\$89,428	\$89,428	0.0%
Estimated Cash Carryforward	\$263,149	\$341,049	\$319,049	\$581,697	82.3%
Total Available Resources	\$6,630,564	\$7,297,146	\$7,516,687	\$7,779,335	3.5%

COMMUNITY BASED CARE FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Health & Human Services					
Community Based Care	\$6,430,493	\$6,722,056	\$7,516,687	\$7,779,335	3.5%
Non-Operational					
Reserve	\$0	\$0	\$0	\$0	0.0%
Salary Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$6,430,493	\$6,722,056	\$7,516,687	\$7,779,335	3.5%

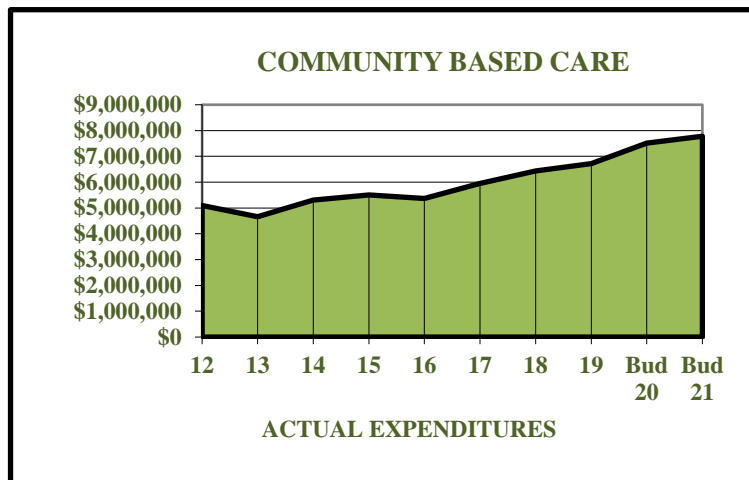
SPECIAL REVENUE FUNDS

SERVICE AREA: HEALTH & HUMAN SERVICES
DEPARTMENT: HEALTH & HUMAN SERVICES
PROGRAM: COMMUNITY BASED CARE

PROGRAM DESCRIPTION:

Community-Based Care (CBC) works in partnership with local service providers to maintain a system of care that ensures the safety, well-being, and self-sufficiency for the children and families of St. Johns County. As the lead agency for child welfare services, this program is responsible for managing a comprehensive, community-based network of providers to deliver all services and support to meet the needs of children and families currently within the system of foster care and related services. The program operates under a contract with the State.

MISSION: To manage a seamless, strength based system of care in the Health and Human Services domain for all eligible children and families served in St. Johns County.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating increases, with an emphasis on the adoption program.

REVENUE: This Department is funded through Federal and State grant/contract revenues and a required transfer from the General Fund for matching purposes.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$2,484,966	\$2,589,821	\$2,804,021	\$3,205,366	\$3,228,685
Operating Expenses	3,471,298	\$3,840,672	\$3,918,034	\$4,306,821	\$4,502,650
Capital Outlay	0	0	0	\$4,500	\$48,000
Other Expense	0	0	0	0	0
TOTAL	\$5,956,264	\$6,430,493	\$6,722,055	\$7,516,687	\$7,779,335

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communications & Services to Citizens

- ◆ Successfully contracted with Family Support Services of North Florida to provide preserve training for all case managers.
- ◆ Held 3 training classes for residents interested in becoming foster parents or adopting a special needs child. These training classes lead to twenty one homes being licensed within the County.
- ◆ Fifty-five children found permanency by being placed in their forever homes and their adoptions finalizing.
- ◆ Fifty-six children in out of home care for over 15 months were able to achieve permanency.
- ◆ A total of thirty relative and nonrelative caregivers were licensed as Level 1 foster homes, putting us at 25.86%, the third highest ranked CBC in the state.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communications & Services to Citizens

- Reduce the number of children in out of home care over 15 months by 24%.
- License an additional twenty family foster homes in St. Johns County, with seven of these homes willing to take teenagers.
- Meet and exceed the Adoptions goal to bring children permanency and stability.
- License a minimum of 40% of all relative, non-relative caregivers and fictive kin caregivers as Level 1 Foster Parents.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
	Number of Full-time Equivalents (FTEs)	42.59	45.26	45.26
	Out of Home Care and Protective Services Expense	\$ 3,241,510	\$ 3,294,140	\$3,354,140
	Adoption Services and Subsidy Expense	\$1,906,268	\$2,010,090	\$2,060,010
	Child Abuse Prevention Services	\$754,597	\$752,667	\$777,657
O U T P U T	# Children Served – Out of Home Care & Protective Services	319	322	325
	# Children Served – Adoption Services and Subsidies	333	316	320
	# Children Indirectly Served – Child Abuse Prevention Services	216	193	205
E F F I C	Average Cost per Child – Out of Home Care & Protective Services	\$10,161	\$10,230	\$10,320
	Average Cost per Child – Adoption Services & Subsidies	\$5,725	\$6,361	\$6,438
	Average Cost per Person – Child Abuse Prevention Services	\$3,494	\$ 3,900	\$ 3,793
E F F E C T	% of Children Reunified Within 12 Months of Latest Removal (State Target 40.5%)	38.5%	41.9%	40%
	% of Children Seen (State Target 100%)	99.98%	99.88%	99.99%
	% of State Adoption Target Met	190%	105%	120%

BEACH SERVICES FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Charges for Service					
Beach Access Fees	\$799,366	\$881,852	\$555,000	\$800,000	44.1%
County Parking Fee	\$0	\$0	\$1,696,492	\$0	-100.0%
Beach Event Permits	18,449	16,491	15,000	15,000	0.0%
Pool Fees	16,265	18,900	0	0	0.0%
Cash Short & Over	37	(98)	0	0	0.0%
Returned Check Service Charge	0	0	0	0	0.0%
Subtotal	\$834,117	\$917,145	\$2,266,492	\$815,000	-64.0%
Intergovernmental Revenue					
Economic Environment Federal Grant	\$0	\$0	\$0	\$0	0.0%
Economic Environment State Grant	0	0	0	0	0.0%
Culture / Recreation State Grant	0	0	0	0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Miscellaneous					
Interest Earnings	\$14,391	\$28,142	\$13,000	\$23,000	76.9%
Net Increase in FV of Investment	0	0	0	0	0.0%
Refund Prior Year Expenditures	0	0	0	0	0.0%
ASRA Contribution	40,215	44,886	39,704	44,886	13.1%
Rental Income	35,033	57,345	39,450	39,450	0.0%
Tax-Exempt Rental Income	4,150	2,485	3,000	3,000	0.0%
Sales Tax Commission	81	105	0	0	0.0%
Subtotal	\$93,870	\$132,963	\$95,154	\$110,336	16.0%
Total Estimated Revenues	\$927,987	\$1,050,108	\$2,361,646	\$925,336	-60.8%
Less Statutory Reduction	0	0	(118,082)	(46,267)	-60.8%
Est Rev Available for Approp	\$927,987	\$1,050,108	\$2,243,564	\$879,069	-60.8%
Other Financing Sources					
Transfer from Funds	\$1,137,211	\$1,056,895	\$203,686	\$901,001	342.3%
Subtotal	\$1,137,211	\$1,056,895	\$203,686	\$901,001	342.3%
Estimated Cash Carryforward	\$276,222	\$669,558	\$684,202	\$344,496	-49.6%
Total Available Resources	\$2,341,420	\$2,776,561	\$3,131,452	\$2,124,566	-32.2%

BEACH SERVICES FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Public Safety					
City S.A.B. Beach Patrol	\$45,614	\$55,867	\$52,316	\$52,316	0.0%
Life Saving Corps	513,748	498,375	\$709,515	753,380	6.2%
Transfers to Sheriff	475,455	551,674	\$506,150	506,150	0.0%
Culture and Recreation					
Beach Services	\$395,349	\$431,194	\$457,699	\$485,787	6.1%
Beach Toll Collection	249,826	240,578	\$808,263	255,599	-68.4%
Non-Operational					
Transfers to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	\$597,509	71,334	-88.1%
GRAND TOTAL	\$1,679,992	\$1,777,688	\$3,131,452	\$2,124,566	-32.2%

SPECIAL REVENUE FUNDS

SERVICE AREA: CULTURE & RECREATION

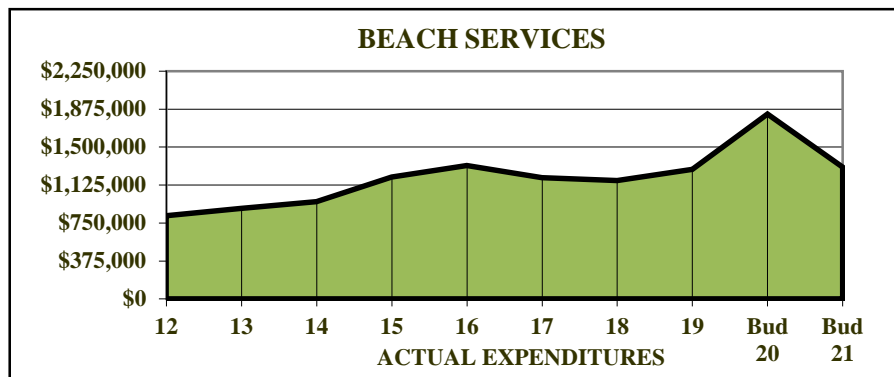
DEPARTMENT: PARKS & RECREATION

PROGRAM: BEACH SERVICES/BEACH PATROL/BEACH TOLLS

PROGRAM DESCRIPTION:

The Beach Services Program provides a diversity of services and operations associated with County residents and visitors accessing County beaches. The Program is responsible for beach tolls, beach maintenance, public access, educational outreach, and public safety. Beach Services provides year round service for the 42 miles of County beaches including maintenance of traffic lane infrastructure, maintaining and building beach access points, locating and enhancing off-beach parking opportunities and contracting trash/recycling collection services and portable restrooms facilities. The St. Johns County's Sheriff Office (SJSO) with the City of St. Augustine Beach Police Department (CSABPD) through Natural Resource Deputies and Beach Patrol along with St. Johns County Marine Rescue are responsible for public safety throughout the beaches of St. Johns County. Beach Services coordinates with the St. Johns County Environmental Division to ensure several components of the Habitat Conservation Plan and Incidental Take Permit are met. These components are requirements of the federal permit to protect listed endangered species including seasonal gate closures and tire rut removal.

MISSION: To provide County residents and beach visitors a safe, clean and friendly beach environment while preserving natural resources. To offer a diversity of beach access and recreational opportunities of the County's beach and dune system.



FY 2021 BUDGET HIGHLIGHTS: The FY 2021 budget reflects recurring operating activities with toll collections reflecting a reduction due to a local policy decision made in response to COVID-19.

REVENUE:

The collection of beach tolls provides the primary revenue to fund Beach Services which supports all seasonal staff associated with marine rescue, HCP staff, and a portion of the cost of law enforcement through SJSO. Special event permits and beachfront pavilion reservations revenues also support the programs listed above.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Sheriff-Beach Patrol	\$506,151	\$475,455	\$551,674	\$506,150	\$506,150
Patrol (S.A.B.)	52,316	45,614	55,867	52,316	52,316
Beach Services	382,702	395,349	431,194	457,699	485,787
Toll Collection	256,091	249,826	240,578	808,263	255,599
TOTAL	\$1,197,260	\$1,166,244	\$1,279,313	\$1,824,428	\$1,299,852

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #2: Promote Health, Safety and Welfare

- ◆ Staffed a team of U.S. Lifesaving Association certified beach lifeguards in towers from 10 a.m. to 6 p.m. daily until Labor Day weekend.
- ◆ Completed the reconstruction of the Fort Matanzas Ramp, providing an exit only ramp for vehicles.
- ◆ Extended toll staff season through weekends in October to provide customer service to drivers entering the beach.
- ◆ Active management with SISO, Marine Rescue, and CSABPD for closures and reopening pertaining to COVID-19 regulations.

County Goal #6: Maintain and Enhance Quality of Life

- ◆ Offered free “Reach the Beach” shuttle service for high parking demands on summer holiday weekends.
- ◆ Made improvements to Mickler’s Landing Beachfront Park including new pavilions, beach access walkway, showers, and bike repair station.

County Goal #7: Protect and Promote Environment

- ◆ Hosted educational programs including dolphin and shark tooth walks..
- ◆ Allowed southbound traffic between the A Street ramp and Fort Matanzas ramp.
- ◆ Installed 2-way driving pattern from Crescent Beach to Fort Matanzas Ramp, when the beach was impassible due to tides vehicles could head north bound and exit off at Crescent.

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Purchased an additional beach wheelchair, as the program is heavily used.
- ◆ Grew social media audience on Twitter, Instagram, and Facebook.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Identify additional funding sources to maintain and improve all services associated with County beaches.
- Identify the economic impact of the beaches of SJC and inventory all beach access points to improve how the needs of the beach visitors are met throughout the continual increase of residents and visitors.
- Continue consistency, stewardship, and improve public safety through the Natural Resource Deputies with the Sheriff’s Office and St. Augustine Beach Police Department.
- Work with local, State and Federal offices to continue to fully implement the Habitat Conservation Plan.
- Continue to improve and increase beach access through off beach parking and handicap accessibility opportunities.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	4	4	4
	Total Operating and Maintenance (including Marine Rescue) net Toll Collections	\$1,492,726	\$1,599,880	\$1,685,986
	Daily Pass for Vehicles On Beach / Off Beach	\$10.00 / \$0.00	\$10.00 / \$0.00	\$10.00 / \$0.00
O U T P U T	Total Beach Passes Sold	52,686	57,921	59,000
	Toll Collections (On Beach)	\$881,852	\$991,800	\$800,000
	Toll Collections (Off Beach)	\$0	\$0	\$0
E F F I C	Cost per Mile per Year for Beach Operations net Toll Collection Costs (41.2 miles)	\$36,231	\$38,832	\$40,921
	Toll Collection Cost per Fees Collected	27.2%	25.7%	32%
E F F E C T	Average Collection per Beach Passes Sold	\$11.08	\$11.67	\$13.55
	% Beach Toll Revenue to Program Expense	59.1%	62%	47.4%
	General Fund / TDT Subsidy	\$1,056,895	\$203,686	\$901,001

SPECIAL REVENUE FUNDS

SERVICE AREA: PUBLIC SAFETY

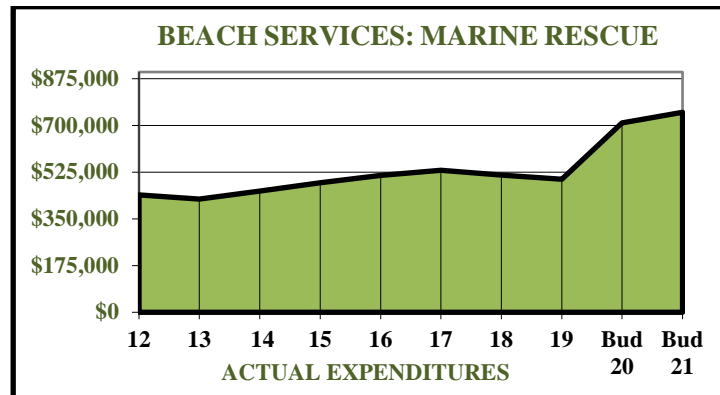
DEPARTMENT: FIRE RESCUE

PROGRAM: BEACH SERVICES / MARINE RESCUE / BEACH LIFE SAVING CORPS

PROGRAM DESCRIPTION:

Marine Rescue is responsible for providing lifesaving services to the estimated 3 million annual visitors to the 41.2 miles of Atlantic coastline and 216 miles of inland waterways within the County. The staff consists of four fulltime FTE's and approximately 60 seasonal lifeguards that operate during the peak spring/summer season. The program is supplemented by cross trained Fire Rescue personnel located at the coastal stations. The fulltime and seasonal staff are certified as United States Life Saving Association (USLA) professional lifeguards; the program is recognized as an advanced lifesaving agency. The Program responds to all levels of beach related emergencies to include swimmers in distress, boaters in distress, medical and traumatic injuries. In addition, the personnel maintain continuous watch and conduct preventative actions to reduce the potential for drowning and guide the citizens and visitors out of harm's way. The program also provides public education in water safety and instructs a Junior Lifeguard Program with an average of 80 students between the ages of 9 - 15 each year.

MISSION: To provide high level professional lifeguard service to the citizens and visitors on the County beaches to prevent the loss of life and reduce injuries.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects seasonal lifeguard staffing to provide adequate public safety coverage to meet the increasing demands on County beaches and waterways. The Capital budget comprises a replacement personal watercraft and equipment for four vehicles rolled down from Fire Services.

REVENUE:

The collection of beach tolls provides the primary revenue to fund Beach Life Saving services that support all seasonal staff associated with marine rescue, HCP staff, and a portion of the cost of law enforcement through SJSO.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$359,396	\$386,557	\$371,732	\$520,730	\$534,021
Operating Expenses	98,323	107,616	100,118	113,740	109,089
Capital Outlay	73,928	19,575	26,525	75,045	110,270
TOTAL	\$531,647	\$513,748	\$498,375	\$709,515	\$753,380

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #2: Promote Health, Safety and Welfare

- ◆ Staffed a team of U.S. Lifesaving Association certified beach lifeguards in towers from 10 a.m. to 6 p.m. daily Memorial Day through Labor Day weekend.
- ◆ Responded to greater than 18,000 events and calls for assistance on the beach.
- ◆ Responded to and located 47 missing persons and successfully treated 196 calls for medical assistance.
- ◆ Performed 151 interventions on swimmers in distress resulting in lives saved.
- ◆ Responded to and assisted 118 vessels in distress including 3 vessel fires
- ◆ Recruited over 80 employees resulting in a fully staffed beach.
- ◆ Performed joint mutual aid training with local, State, and Federal agencies.

KEY OBJECTIVES:

County Goal #2: Promote Health, Safety and Welfare

- Identify additional funding sources to increase the level of staffing and improve lifesaving services associated with St. Johns County Beaches and waterways to include year-round lifeguards.
- Identify additional funding sources to maintain a competitive wage in order to attract and maintain skilled employees.
- Continue the planning and coordination through implementation of the Marine Rescue Unified Response Plan with all local, State, and Federal agencies to increase the level of service.
- Identify additional funding sources to acquire and maintain safe operational vehicles/vessels.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	0	0	0
	Total Operating and Maintenance Expenditures	\$471,850	\$627,820	\$643,110
	Number of Seasonal Lifeguards	60	82	85
O U T P U T	Total Number of Events (Citizen Assists & Emergencies)	18,011	22,000	25,000
	Total Number of Citizen Assists	17,495	21,585	24,350
E F F I C	Average Response Time (in minutes)	2.00	2.00	2.00
	Cost per Mile per Year for Guarded Beach (28.8 miles)	\$16,383	\$21,799	\$22,330
E F F E C T	Rescues Performed	151	175	180
	Patients Treated	196	200	225
	% Guarded Beach to Total Beach	70%	70%	70%

COUNTY PIER FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Charges for Service					
Admissions	\$115,048	\$165,135	\$120,000	\$120,000	0.0%
Sale of Goods	121,885	133,458	118,000	118,000	0.0%
Taxable Food & Beverage	70,299	77,815	65,000	65,000	0.0%
Non Taxable Food & Beverage	21,041	22,526	17,600	17,600	0.0%
Facility Fee	0	0	0	0	0.0%
Vending Commissions	0	0	0	0	0.0%
Sales Tax Commissions	330	359	225	225	0.0%
Rental Income	19,106	25,514	20,000	20,000	0.0%
Sponsorship	6,622	4,095	2,500	2,500	0.0%
Cash Short/Over	61	135	0	0	0.0%
Subtotal	\$354,392	\$429,037	\$343,325	\$343,325	0.0%
Miscellaneous					
Interest Earnings	\$2,700	\$5,028	\$70	\$70	0.0%
Recoveries-Restitutions	0	0	0	0	0.0%
Subtotal	\$ 2,700	\$ 5,028	\$ 70	\$70	0.0%
Total Estimated Revenues	\$357,092	\$434,065	\$343,395	\$343,395	0.0%
Less Statutory Reduction	0	0	(17,170)	(17,170)	0.0%
Est Rev Available for Approp	\$357,092	\$434,065	\$326,225	\$326,225	0.0%
Other Financing Sources					
Transfer From Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$128,120	\$180,355	\$210,147	\$207,059	-1.5%
Total Available Resources	\$485,212	\$614,420	\$536,372	\$533,284	-0.6%

COUNTY PIER FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Culture and Recreation					
County Pier	\$304,859	\$357,369	\$437,123	\$395,506	-9.5%
Non-Operational					
Reserve	\$0	\$0	\$99,249	\$137,778	38.8%
GRAND TOTAL	\$304,859	\$357,369	\$536,372	\$533,284	-0.6%

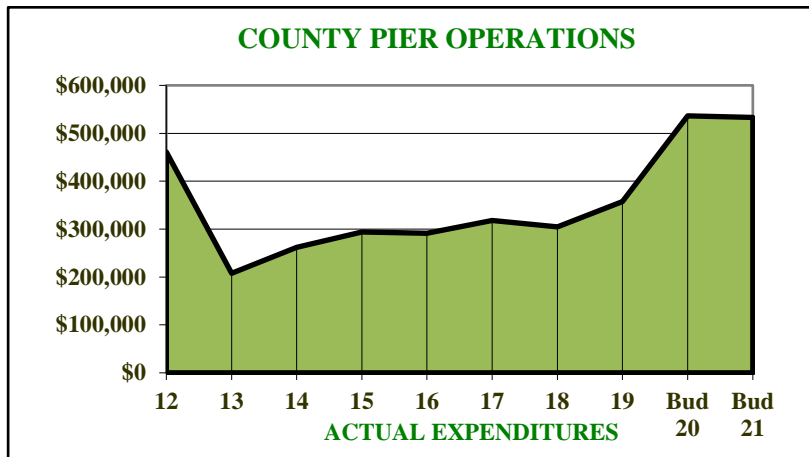
SPECIAL REVENUE FUNDS

SERVICE AREA: CULTURE & RECREATION
DEPARTMENT: PARKS & RECREATION
PROGRAM: COUNTY PIER OPERATIONS

PROGRAM DESCRIPTION:

The County Pier Operations program provides full service fishing and sightseeing opportunities for residents and visitors. The County Pier at the St. Augustine Beach was completed in 1986 and extends 600 feet into the Atlantic Ocean. This facility offers a bait-and-tackle shop and a concession stand. County Pier Operations also contains a Visitors Information Center that is operated in cooperation with the Visitors and Convention Bureau.

MISSION: To provide the public with an opportunity to fish and to admire the scenic beauty of the Pier area and to provide limited retail services to the public, whether fishing, sightseeing, or use of the beach area.



FY 2021 BUDGET HIGHLIGHTS: The FY 2021 budget reflects recurring operations and an annual required pier inspection.

REVENUE:

The revenue to fund the operation of the Pier complex is supported by fishing permits, sightseeing fees, rentals and concession receipts.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '20
Personal Services	\$170,450	\$170,857	\$197,945	\$205,379	\$209,545
Operating Expenses	137,727	134,002	159,424	166,194	151,249
Capital Outlay	9,583	0	0	65,550	34,712
Other	0	0	0	99,249	137,778
TOTAL	\$317,760	\$304,859	\$357,369	\$536,372	\$533,284

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens and Visitors

- Completed the reconstruction of the Pier.
- Completed the design for the expansion of the Gift Shop and Visitor Information
- Continued to improve the partnership with the Visitor's Information Center.
- Continued to diversify the products associated with revenue by inventorying and marketing merchandise.
- Continued to market the Pier and the Gift Shop on social media accounts.
- Relocated the engraved sponsorship plank boards on the sides of the railings along the Pier.
- Offered a beach wheelchair available for rent free of charge

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Developed safe practices and management plan for special events to resume at Pier Park including the Wednesday Farmer's Market
- Implemented safety precautions for staff and visitors due to COVID-19.
- Installed safety gate in partnership with CSABPD to be utilized when the Pier is closed for weather events or other safety reasons.
- Installed security cameras in Pier Park.
- Continue the beautification of the Pier through landscaping, waste facilities, and improving public safety by expansion, and traffic control in the parking area.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	3.1	3.1	3.1
	Total Operating and Maintenance Expenditures	\$357,369	\$262,091	\$360,794
O U T P U T	Number of Paying Sightseers per Year	92,342	71,304	72,000
	Number of Paying Fishermen per Year	10,042	10,153	10,200
	Total Revenue from Operations	\$428,678	\$234,586	\$343,100
E F F I C	Cost of Operations per Visitor	\$3.49	\$3.22	\$4.22
	Staff Hours per Visitor	.06	.08	.07
	Total Operating Revenue % to Program Cost	120%	89.5%	95%
E F F E C T	% of Time the Pier is Open According to Schedule	100%	60%	100%
	% Increase/Decrease of Paying Visitors per Year	2%	(25%)	1%
	% of Paying Fishermen to Total Paying Visitors	9.8%	12.4%	12.4%

TOURIST DEVELOPMENT FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Taxes					
Tourist Development Tax	\$5,581,244	\$6,052,143	\$6,631,075	\$6,052,146	-8.7%
One Cent Tourist Development Tax	2,790,621	3,026,073	3,315,537	3,026,072	-8.7%
Second Cent Tourist Development Tax	2,790,621	3,026,073	3,315,537	3,026,072	-8.7%
Subtotal	\$11,162,486	\$12,104,289	\$13,262,149	\$12,104,290	-8.7%
Intergovernmental Revenue					
Culture/Recreation Federal Grant	\$0	\$0	\$0	\$0	0.0%
Culture/Recreation State Grant	0	0	250,000	0	-100.0%
Other Culture/Recreation Grant	0	0	0	0	0.0%
Subtotal	\$0	\$0	\$250,000	\$0	-100.0%
Miscellaneous Revenue					
Interest Earnings					
- SBA Interest Earnings Part I	\$6,528	\$4,016	\$6,528	\$3,200	-51.0%
- SBA Interest Earnings Part II	3,223	2,482	3,223	1,000	-69.0%
- SBA Interest Earnings Part III	2,663	1,885	2,663	1,000	-62.4%
- SBA Interest Earnings Part IV	4,924	6,276	4,924	3,000	-39.1%
- SBA Interest Earnings Part V	0	0	0	4,334	100.0%
- Interest - Money Market	562	0	0	0	0.0%
- Interest - Surplus Funds	(231)	13,775	4,032	4,980	23.5%
FEIT Earnings	3,700	17,472	0	16,000	100.0%
Net Increase in FV of Investment	0	18,949	0	0	0.0%
Miscellaneous Revenue	224	0	0	0	0.0%
Ticket Reimbursement	0	0	0	0	0.0%
Subtotal	\$21,593	\$64,855	\$21,370	\$33,514	56.8%
Total Estimated Revenues	\$11,184,079	\$12,169,144	\$13,533,519	\$12,137,804	-10.3%
Less Statutory Reduction	0	0	(664,176)	(606,890)	-8.6%
Est Rev Available for Approp	\$11,184,079	\$12,169,144	\$12,869,343	\$11,530,914	-10.4%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$3,080,894	\$4,347,171	\$4,670,047	\$2,332,851	-50.0%
Total Available Resources	\$14,264,973	\$16,516,315	\$17,539,390	\$13,863,765	-21.0%

TOURIST DEVELOPMENT FUND EXPENDITURE SUMMARY

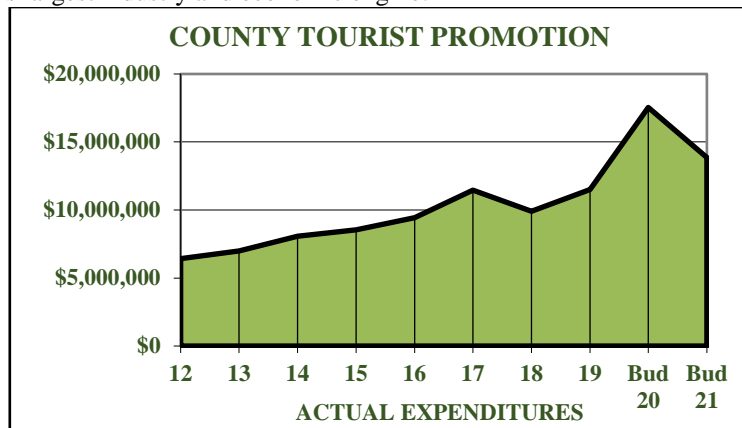
Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
General Government					
Category IV: Admin & Special Uses	\$1,369,144	\$2,026,851	\$3,120,184	\$1,692,533	-45.8%
Category I: Destination Marketing	4,663,343	5,046,937	5,298,654	3,970,275	-25.1%
Category V: Tourism Assets	0	0	0	325,000	100.0%
Culture and Recreation					
Category II: Arts, Culture & Heritage	\$1,666,038	\$1,858,751	\$1,961,889	\$1,147,884	-41.5%
Category III: Leisure & Recreation	447,685	811,246	846,947	708,144	-16.4%
Non-Operational					
Transfers to Funds	\$1,771,594	\$1,769,467	\$1,978,603	\$2,185,720	10.5%
Reserves	0	0	4,333,113	3,834,209	-11.5%
GRAND TOTAL	\$9,917,804	\$11,513,252	\$17,539,390	\$13,863,765	-21.0%

SPECIAL REVENUE FUNDS

SERVICE AREA: CULTURE & RECREATION
DEPARTMENT: TOURISM & CULTURAL DEVELOPMENT
PROGRAM: COUNTY TOURIST PROMOTION

PROGRAM DESCRIPTION: The Tourism and Cultural Development Department supports the promotion and development of tourism by administering the Tourist Development Plan and serves as the liaison to the Tourist Development Council (TDC), a nine-member advisory panel appointed by the Board of County Commissioners. The Tourist Development Plan that outlines how the proceeds of the 4% Tourist Development Tax (TDT) will be used for 5 specified spending categories: **Destination Marketing (Category I)** funds are used to promote the County as a visitor destination which is accomplished primarily through a contract with the Visitors & Convention Bureau (VCB); **Arts, Culture & Heritage (Category II)** funds provide grants to organizations for support of special events and cultural programming which attract visitors. The St. Johns Cultural Council is contracted to manage this initiative; **Leisure & Recreation (Category III)** funds are used primarily for beach re-nourishment and beach enhancement projects. These may include improvements to the County’s piers, beachside parking areas, dune walkovers and other related capital projects. Funds from this category are also used for amateur and professional sporting events as a means of attracting overnight visitors and helping the local economy through the County’s Parks & Recreation Department; **Administration & Special Uses (Category IV)** funds are used to pay the debt service on the St. Augustine Amphitheatre and a variety of tourism based functions and special events; **Tourism Assets (Category V)** funds are utilized for tourism asset improvements and projects.

MISSION: To effectively and efficiently develop, advance, improve and promote tourism within St. Johns County to sustain the County’s largest industry and economic engine.



FY 2021 BUDGET HIGHLIGHTS: The total budget primarily reflects projected tourist development tax revenue.

REVENUE:

The Board of County Commissioners has set, by ordinance, the division of the first 2% Tourist Development Tax (or “Bed Tax”) on a 25-25-25-0-25 percentage basis: 25 percent to Category I; 25 percent to Category II; 25 percent to Category III; 0 to Category IV; and 25 percent to Category V. The third 1% distributes 80 percent to Category IV and 20 percent to Category V. The fourth 1% is dedicated in its entirety to advertising and promotion and distributes 100 percent to Category I.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Category I	\$5,574,449	\$4,663,343	\$5,046,937	\$5,647,349	\$4,832,705
Category II	1,930,186	1,816,038	2,008,751	2,228,211	1,585,361
Category III	2,101,797	1,618,794	1,973,498	2,107,623	1,876,412
Category IV	1,858,752	1,819,629	2,484,066	3,947,767	2,607,425
Category V	0	0	0	3,608,440	2,961,862
TOTAL	\$11,465,184	\$9,917,804	\$11,513,252	\$17,539,390	\$13,863,765

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #1: Promote Economic Development

- ◆ Revenues from Tourist Development Tax collections declined in FY20 due to depressed travel which began in March 2020 as a result of the COVID-19 pandemic. Prior to COVID-19, monthly collections were trending about 5% above the prior year however total FY20 collections are anticipated to be approximately 30% lower than the prior year with total collections of approximately \$8 million for FY20.
- ◆ The fifth annual Sing Out Loud event was a live streamed event which took place over several weeks in September. The free event featured live music performed in local parks and focused on promoting the County as a premier destination for music, culture and nature based tourism. The event was coordinated by St. Johns County Cultural Events Division and funded primarily by Tourist Development Tax dollars.
- ◆ Through a funding based partnership, the St. Johns County Chamber of Commerce completed the third year of the implementation phase of the Ponte Vedra specific Product Development Plan. The project has identified potential tourism growth opportunities in passive nature and outdoor recreation with a sub-brand of “Naturally Ponte Vedra” has completed market research and stakeholder inquiries and will present an action plan next year.
- ◆ The 2021 Arts, Culture, Heritage grants program received a total of 32 applications for the program which had a reduced funding of \$275,000. For the Annual and Special Event Category of the program, the TDC recommended funding only qualifying applications with events that occurred January 1 or later due to restrictions on large gatherings due to COVID-19.
- ◆ Provided funding for on-going beach renourishment efforts on Anastasia Island and beach parking improvements.

KEY OBJECTIVES:

County Goal #1: Promote Economic Development

- Maintain an average length of visitor stay at 3.0 nights or better.
- Continue to increase occupancy levels throughout the County in hotels, motels, campgrounds and rental condominiums particularly during non-peak times and mid-week.
- Increase visitor yield as measured by the amount of direct tourist expenditures over the previous year.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-Time Equivalents (FTEs)	3.1	3.1	2.7
	Total Operating and Maintenance Expenditures	\$11,285,692	\$12,475,303	\$9,628,378
	Advertising Expenditures	\$5,262,706	\$5,324,847	\$4,027,075
O U T P U T	Number of Cultural & Special Events	41	20	25
	Number of Internet & Advertising Inquiries	1,300,000	1,100,000	1,200,000
	Number of Sporting Events Hosted	14	8	3
E F F I C	Administrative Cost as Percentage of Tourist Tax	2.4%	4.2%	3.1%
	Program Cost per Capita (Adjusted for Inflation)	\$44.36	\$46.61	\$34.20
	Tourist Tax Received Per Advertising Expense	\$2.30	\$1.38	\$3.01
E F F E C T	% Increase (Decrease) of TDT Revenue Over PY	8.4%	(39.1%)	64.3%
	% Hotel/Motel of Total Bed Tax	65%	63%	65%
	Total Tourist Development Tax (TDT) Collections	\$12,104,289	\$7,366,904	\$12,104,290

CULTURAL EVENTS FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Charges for Services					
Parking Facilities Fees	\$553,185	\$480,250	\$615,825	\$456,238	-25.9%
Sales of Goods	853,808	920,930	867,728	874,884	0.8%
Self, Co and Promoter Revenue	10,303,354	8,874,057	11,067,577	9,628,869	-13.0%
Facility Fee	858,980	922,579	900,740	876,450	-2.7%
Merchandise Sales	0	0	0	0	0.0%
Concession Sales	1,423,904	1,374,864	1,511,739	1,443,607	-4.5%
ATM Revenue	1,056	0	1,056	0	-100.0%
Ticket Royalties	1,252,617	1,332,698	1,338,643	1,587,342	18.6%
Sales Tax Commission	360	360	360	360	0.0%
Seat Subscriptions	231,618	171,952	231,618	164,744	-28.9%
Charity Fee	11,215	13,557	11,215	12,879	14.8%
Sponsorship Fees	146,408	66,656	146,408	97,500	-33.4%
Subtotal	\$15,636,505	\$14,157,903	\$16,692,909	\$15,142,873	-9.3%
Miscellaneous					
Interest Earnings	\$77,000	\$112,041	\$77,000	\$74,661	-3.0%
Cash Short & Over	(1742)	10,472	0	0	0.0%
Rental Income	1,159,370	818,419	1,159,370	777,567	-32.9%
Tax Exempt Building Rental	47,096	63,061	47,096	60,000	27.4%
PV Concert Hall Rental	320,834	315,389	320,834	283,850	-11.5%
Tax Exempt PV Concert Hall Rental	4,725	2,764	4,725	2,625	-44.4%
Closing Recon Adjustments	(1,457,750)	1,100,481	(1,457,750)	(1,045,457)	-28.3%
Insurance Proceeds	0	0	0	0	0.0%
Pro Shop Sales	10,368	427	10,368	0	-100.0%
Miscellaneous Revenue	0	0	887,082	805,054	-9.2%
Contributions	0	0	42,000	0	-100.0%
Subtotal	\$159,900	\$2,423,054	\$1,090,725	\$958,300	-12.1%
Total Revenue	\$15,796,405	\$16,580,957	\$17,783,634	\$16,101,173	-9.5%
Statutory Reduction	0	0	(887,082)	(805,059)	-9.2%
Est Rev Avail for Appropriation	\$15,796,405	\$16,580,957	\$16,896,552	\$15,296,114	-9.5%
Other Financing Sources					
Transfers from Funds	\$315,450	\$150,000	\$150,000	\$150,000	0.0%
Estimated Cash Forward	544,310	886,052	1,100,946	49,063	-95.5%
Total Available Resources	\$16,656,165	\$17,617,009	\$18,147,498	\$15,495,177	-14.6%

CULTURAL EVENTS FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Culture and Recreation					
Cultural Events Operations	\$15,771,334	\$16,503,401	\$17,018,268	\$15,079,910	-11.4%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	1,129,230	415,267	-63.2%
GRAND TOTAL	\$15,771,334	\$16,503,401	\$18,147,498	\$15,495,177	-14.6%

SPECIAL REVENUE FUNDS

SERVICE AREA: CULTURE & RECREATION

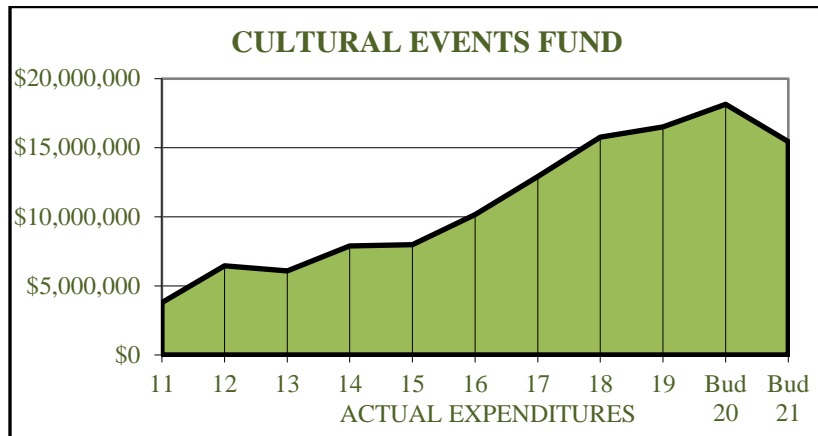
DEPARTMENT: CULTURAL EVENTS

PROGRAM: CULTURAL EVENTS

PROGRAM DESCRIPTION:

The St. Johns County Cultural Events program operates the 4,700 seat outdoor St. Augustine Amphitheatre as well as other County venues that provide both social and economic stimulus for St. Johns County. The social stimulus is a quality of life benefit provided to the community, while the economic stimulus is realized through new spending and an economic multiplier effect. The challenge as managers of the Cultural Events program is to recognize the limitations of all venues and to determine clear and realistic goals on how to best manage and operate these venues. In March 2011 enhanced oversight was assumed by County Administration and the Office of Management & Budget. In 2014 an economic impact study of the program was completed through the University of Florida showing an approximate \$17 million annual impact on the local economy and that 61% of attendees come from outside the County for almost a 2:1 ratio for the County’s total return on investment.

MISSION: To be a premier cultural events program in the southeastern United States, presenting the finest in performing arts to our community - a balance of quality international, national, regional and community performances.



FY 2021 BUDGET HIGHLIGHTS: The budget reflects a reduction in event production from the Fiscal Year 2019 due to the uncertainties surrounding COVID-19 and the reopening of event facilities nationwide.

REVENUE:

The Board of County Commissioners established the Amphitheatre as an Enterprise Fund in FY 2000. In FY 2007 the Amphitheatre became a Special Revenue fund receiving funding from events and the Tourist Development Tax Fund. In FY 2009 Amphitheatre Operations was renamed Cultural Events. The Tourist Development Tax Fund has continued to provide support to Cultural Events through transfers, direct billing and is paying the associated debt service on the renovated Amphitheatre.

EXPENDITURES:

Category	Actual Expenditures FY 17	Actual Expenditures FY 18	Actual Expenditures FY 19	Adopted Budget FY 20	Adopted Budget FY 21
Personal Services	\$1,545,588	\$1,749,145	\$1,946,026	\$2,228,125	\$2,178,004
Operating Expenses	11,109,651	13,950,055	14,533,862	14,637,942	12,870,156
Capital Outlay	252,099	72,134	23,511	152,201	31,750
Other	0	0	0	1,129,230	415,267
TOTAL	\$12,907,338	\$15,771,334	\$16,503,399	\$18,147,498	\$15,495,177

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Defined core values and identified key priorities for decision making that exemplify our organizational culture and strengthen internal communication.
- ◆ Directed marketing & programming initiatives to highlight our location within Anastasia State Park to position The Amphitheatre among nationally acclaimed venues such as The Gorge and Red Rocks.
- ◆ Ranked #2 in the Country and #3 in Worldwide Amphitheatre Ticket Sales Mid-Year Report (Pollstar Magazine July 2019).
- ◆ Ranked #20 in Worldwide Amphitheatre Ticket Sales Yearend Report (Pollstar Magazine November 2019), Ponte Vedra Concert Hall Ranked #171 in Worldwide Top 200 Theatre Venues Ticket Sales Mid-Year Report (Pollstar Magazine July 2019), Nominated for “Best Event Venue” Ponte Vedra Concert Hall (Ponte Vedra Beaches Leader 2019 Best of Ponte Vedra), Nominated “Amphitheatre of the Year” (IEBA 2019), Awarded “Best Local Music Venue” St. Augustine Amphitheatre (Jacksonville Rainbow Awards 2019), Awarded “Best Concert Venue” St. Augustine Amphitheatre & “Best Music Festival” Sing Out Loud (Folio Weekly’s Best of St. Augustine 2019),
- ◆ Completed major redesigns of both venue websites to enhance communication options, elevate marketing capabilities, and improve efficiencies
- ◆ Presented over 17 St. Augustine Amphitheatre ticketed events and 50 Ponte Vedra Concert Hall ticketed events before the COVID-19 health crisis caused the cancelation/postponement of over 50 scheduled ticketed events. Adapted Sing Out Loud Festival to Sing Out Loud: Virtual Sessions

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- To provide more free and affordable community events, while offsetting any related costs through sponsorships and/or grants.
- To increase rental revenues at the Ponte Vedra Concert Hall and at the St. Augustine Amphitheatre.
- To continue to provide a variety of quality programming to appeal to the interests of residents and visitors.

PERFORMANCE MEASURES		Actual FY 19	Estimated FY 20	Adopted FY 21
I N P U T	Number of Full-time Equivalents (FTEs)	25	25	24.5
	Total Operating and Maintenance Expenditures	\$16,201,247	\$7,135,809	\$15,048,160
	Tourist Development Tax Transfer	\$150,000	\$150,000	\$150,000
O U T P U T	Number of Cultural & Special Event Days	275	110	260 est.
	Number of Ticketed Events	166	68	150 est.
	Total Participants Annually	285,000	160,000	270,000 est.
E F F I C	Staff Hours per Participant	5.5	3.1	5.3
	# Event Days per FTE	6.6	2.7	6.1
	Program Cost to Total Participants	\$56.85	\$44.60	\$55.73
E F F E C T	Revenue from Sponsorships	\$66,656	\$50,000	\$97,500
	Total Revenue from Operations	\$15,462,200	\$6,607,072	\$15,231,893
	Revenue % to Program Cost	95.4%	92.6%	101.2%

TREE BANK FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Intergovernmental Revenue					
State Cultural Recreation Grant	\$0	\$0	\$0	\$0	0.0%
Other Culture / Recreation Grant	0	0	0	0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Charges for Service					
Tree Bank Fees	\$275,020	\$656,975	\$0	\$0	0.0%
Subtotal	\$275,020	\$656,975	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earned-SBA	\$10,634	\$12,030	\$1,058	\$9,424	790.7%
Interest Earned-Surplus Funds	28,614	6,936	3,315	4,097	23.6%
Interest Earned-Money Market	3,511	5,075	2,506	1,576	-37.1%
Interest Earned-Short Term	507	0	0	0	0.0%
FEIT Earnings	11,325	11,424	8,318	47	-99.4%
Net Increase in FV of Investment	(28,960)	8,663	0	0	0.0%
Line of Credit Proceeds	2,000,000	0	0	0	0.0%
Subtotal	\$2,025,631	\$44,128	\$15,197	\$15,144	-0.3%
Total Estimated Revenues	\$2,300,651	\$701,103	\$15,197	\$15,144	-0.3%
Less Statutory Reduction	0	0	(760)	(757)	-0.4%
Est Rev Available for Approp	\$2,300,651	\$701,103	\$14,437	\$14,387	-0.3%
Estimated Cash Carryforward	\$3,673,423	\$1,289,169	\$1,714,870	\$1,897,943	10.7%
Total Available Resources	\$5,974,074	\$1,990,272	\$1,729,307	\$1,912,330	10.6%

TREE BANK FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Physical Environment					
Tree Bank Expenditures	\$71,081	\$118,271	\$676,315	\$722,917	6.9%
Capital Outlay	4,613,824	112,702	0	0	0.0%
Non-Operational					
Reserve	0	0	1,052,992	1,189,413	13.0%
Capital Outlay Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$4,684,905	\$230,973	\$1,729,307	\$1,912,330	10.6%

SPECIAL REVENUE FUNDS

SERVICE AREA: **PHYSICAL ENVIRONMENT**

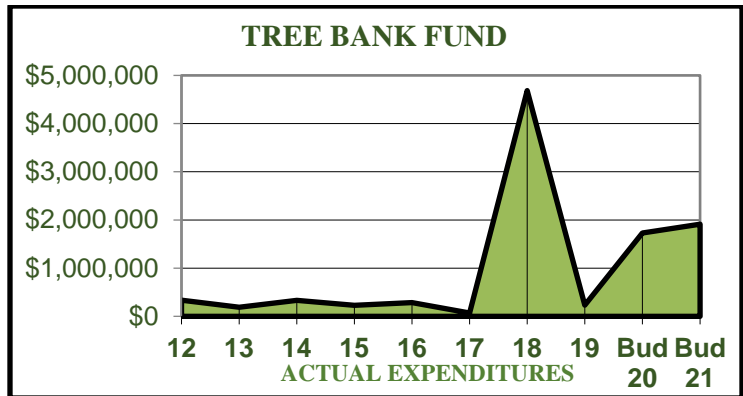
DEPARTMENT: **GROWTH MANAGEMENT**

PROGRAM: **TREE BANK FUND PROJECTS**

PROGRAM DESCRIPTION:

St. Johns County Tree Bank Fund is a dedicated financial fund created under the authority of the St. Johns County Land Development Code section Sec. 4.01.05 to receive payments when protected trees are not replaced after removal. Expenditures of Tree Bank funds occur after approval by the Board of County Commissioners in advance of the expenditure for the following projects:

- (1) County Construction limited to cost of trees, equipment and landscaping installation.
- (2) Capital improvement projects limited to cost of trees, equipment and landscaping installation.
- (3) Beautification limited to the cost of trees, equipment and landscaping installation. For trees in County Road medians or shoulders, such funds may also be used to fund design by a Registered Landscape Architect to assure the safety, viability and appropriateness of such plantings.
- (4) Conservation or natural preserve area protection and enhancement limited to cost of trees, equipment, landscaping installation, access, trails and amenities such as receptacles and benches.
- (5) To mitigate negative environmental effects of tree removal and the loss of treed acreage and to provide the ability to mitigate wildlife displacement as reasonably determined by the County Administrator.
- (6) Multi-family or Single Family Lots for housing qualifying under State and Federal affordable/workforce housing programs in order to meet applicable Tree inch Requirements.



Projects and activities funded by the Tree Bank are briefly described below:

- Amphitheatre Tree Replacement:** Tree replacement at the County’s Amphitheatre.
- Armstrong Trailhead:** Improvements include a trailhead for pedestrians and cyclists including welcome center, restroom and parking lot at the existing Armstrong Park.
- CWHIP Trees:** Trees for homes built under the Community Workforce Housing Innovation Pilot program.
- W. King Street Landscaping:** Landscaping on W. King Street.
- Entryway Corridors/Parks Beautification:** Landscaping and native plants to beautify the County’s entryway corridors and Parks.
- Fire Station Landscaping:** Landscaping associated with the construction of new fire stations.
- Mitigation Land:** County land mitigation projects.
- Nocatee Preserve:** Improvements will include trail stabilization, scenic overlooks, educational signage and trail markers in order to accommodate a variety of users from bikers, hikers, joggers and equestrians.
- Public Works Facility:** Landscaping associated with the construction of the Public Works Facility.
- South Ponte Vedra Beach Pavilion:** Landscaping at the South Ponte Vedra Beach Pavilion.
- HAWKE:** Operational support to The Humane Association of Wildlife Care and Education (HAWKE), a non-profit organization that rehabilitates injured and orphaned wild birds, mammals, and reptiles including endangered species.

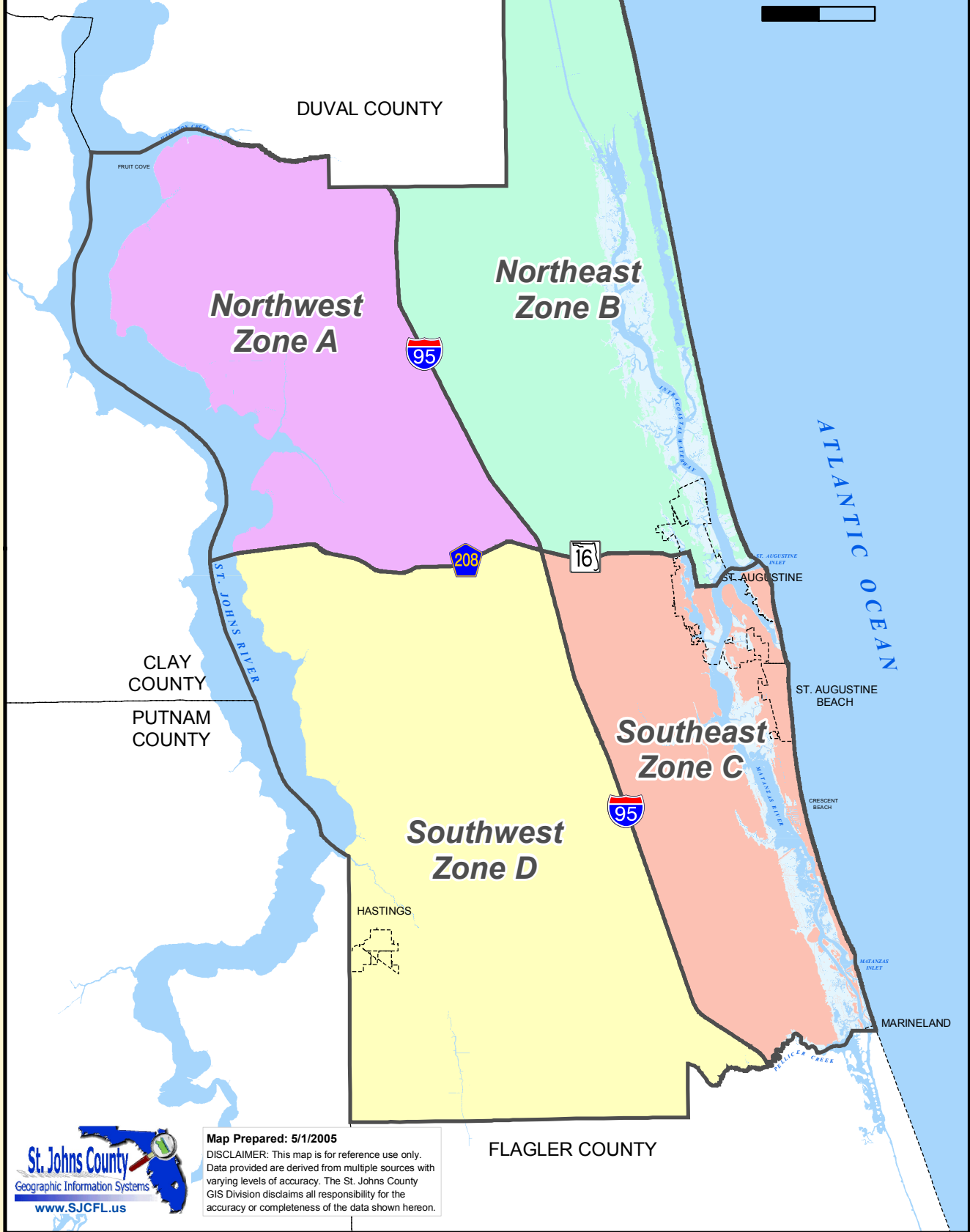
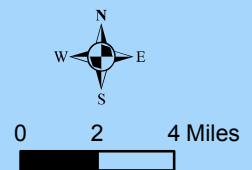
REVENUES:

Tree Bank projects listed are funded by the Tree Bank Fund. The primary revenue sources for the Tree Bank Fund are Tree Bank Fees.

EXPENDITURES:

Tree Bank Projects	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Amphitheatre Landscaping	\$0	\$0	\$0	\$0	\$0
Armstrong Trailhead	10,023	0	0	0	0
Central Parks Landscaping	195	0	0	0	0
CWHIP Trees	9,770	6,450	0	0	0
Southeast Annex Parking Expansion	0	0	0	0	0
Entryway Corr/Parks Beautification	19,707	18,931	13,914	255,000	255,000
Fire Station 5 & 11 Landscaping	0	0	109,370	0	0
Jax Port	0	4,280,000	0	0	0
Masters Tract RST	0	0	0	0	0
Mitigation Land	4,756	0	0	0	0
W. King Street Landscaping	0	0	0	100,000	96,509
Nocatee Preserve	0	0	3,332	0	0
ROMA Mitigation Projects	0	20,200	54,857	211,315	281,908
South Ponte Vedra Beach Pavilion	0	0	0	0	0
Public Works Facility	0	333,824	0	0	0
HAWKE Support	24,500	25,500	49,500	70,000	89,500
Other (Reserves)	0	0	0	1,092,992	1,189,413
TOTAL	\$68,951	\$4,684,905	\$230,973	\$1,729,307	\$1,912,330

Impact Fee Zones of St. Johns County



Map Prepared: 5/1/2005
DISCLAIMER: This map is for reference use only. Data provided are derived from multiple sources with varying levels of accuracy. The St. Johns County GIS Division disclaims all responsibility for the accuracy or completeness of the data shown hereon.

IMPACT FEE FUNDS REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Special Assessments					
Impact Fees	\$16,680,847	\$19,587,711	\$20,160,904	\$15,418,403	-23.5%
Subtotal	\$16,680,847	\$19,587,711	\$20,160,904	\$15,418,403	-23.5%
Intergovernmental Revenue					
Public Safety Fed. Grant	\$0	\$62,502	\$979,812	\$856,225	-12.6%
Transportation State Grant	0	0	2,900,000	4,400,000	51.7%
Subtotal	\$0	\$62,502	\$3,879,812	\$5,256,225	35.5%
Miscellaneous Revenue					
Interest Earnings - SBA	\$181,065	\$198,690	\$77,402	\$155,150	100.4%
Interest - Surplus Funds	116,225	150,070	54,200	84,200	55.4%
Interest Earnings - Money Market	17,432	106,283	54,500	70,000	28.4%
Interest Earnings - Short Term	3,104	363	0	0	0.0%
FEIT Earnings	39,599	142,859	88,500	42,500	-52.0%
FEIT Fixed Earnings	47,919	155,160	46,500	31,500	-32.3%
Net Increase in FV of Investment	(116,384)	193,417	0	0	0.0%
Contributions - Proportionate Share	3,662	112,576	0	0	0.0%
Contributions	0	0	200,000	200,000	0.0%
Development Fees	0	0	0	0	0.0%
Refund PY Expenditures	0	0	0	0	0.0%
Subtotal	\$292,622	\$1,059,418	\$521,102	\$583,350	11.9%
Total Estimated Revenues	\$16,973,469	\$20,709,631	\$24,561,818	21,257,978	-13.5%
Less 3% Administrative Fee	(646,482)	(754,215)	(754,878)	(580,437)	-23.1%
Less 5% Statutory Reduction	0	0	(1,034,100)	(800,087)	-22.6%
Est Rev Available for Approp	\$16,326,987	\$19,955,416	\$22,772,840	\$19,877,454	-12.7%
Other Financing Sources					
Transfers from Funds	\$0	\$0	\$25,000	\$25,000	0.0%
Subtotal	\$0	\$0	\$25,000	\$25,000	0.0%
Estimated Cash Carryforward	\$20,650,265	\$29,566,983	\$38,831,122	\$52,769,198	35.9%
Total Available Resources	\$36,977,252	\$49,522,399	\$61,628,962	\$72,671,652	17.9%

IMPACT FEE FUNDS EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
General Government					
Service Charges	\$14,307	\$16,348	\$14,000	\$14,000	0.0%
Capital Projects	0	0	0	3,500,000	100.0%
Public Safety					
Service Charges	\$18,626	\$22,644	\$18,590	\$10,500	-43.5%
Capital Projects	142,455	1,518,642	3,071,008	375,000	-87.8%
Equipment	0	3,915	2,316,235	2,322,864	0.3%
Transportation					
Service Charges	\$38,241	\$69,239	\$72,000	\$124,000	72.2%
Capital Projects	1,999,635	1,620,546	13,507,650	21,636,437	60.2%
Culture and Recreation					
Service Charges	\$6,326	\$13,502	\$6,600	\$20,210	206.2%
Capital Projects	275,781	990,390	1,406,811	3,734,342	165.4%
Grants and Aid					
Federal Grant Expenditure	\$78,386	\$83,646	\$1,048,853	\$845,961	-19.3%
State Grant Expenditure	\$0	\$0	\$2,900,000	\$4,400,000	51.7%
Aid to Government Agencies	119,144	174,226	208,325	208,900	0.3%
Other Financing Sources					
Transfers to Funds	\$4,008,278	\$4,669,624	\$4,753,838	\$4,697,906	-1.2%
Refund Prior Year Revenues	0	0	0	0	0.0%
Reserve	0	0	1,837,197	2,869,094	56.2%
Capital Outlay Reserve	0	0	30,468,655	27,912,438	-8.4%
GRAND TOTAL	\$6,701,179	\$9,182,722	\$61,628,962	\$72,671,652	17.9%

FY 2021 IMPACT FEES SUMMARY

County impact fees are collected in six (6) categories: Public Buildings, Police Protection, Fire Protection/Emergency Medical Services, Roads, Parks, and Schools. Impact Fees for Schools are remitted directly to the School Board and are not a part of the County budget. The Roads and Parks Impact Fees are collected and expended by one of four geographically defined zones (See "Impact Fee Zones" Map). The remaining categories are collected countywide. The County has an Interlocal Agreement with the City of St. Augustine Beach (COSAB) to return a share of applicable Impact Fees. Impact Fees are updated and modified by the Board of County Commissioners every five years.

FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects a reduced level of impact fees due to a slowing in growth and building activity due to COVID-19. Some spend down in impact fee road funds is anticipated as transportation capital projects are completed.

Category	Fund Carry Forward from Previous Year	FY2021 Projected Revenue less 5% Statutory Reduction	Total Revenue Available FY 2021	Use of Impact Fees FY 2021	Project Cost	Fund Reserves
Public Buildings	\$8,818,940	\$2,417,914	\$11,236,854	Administration Building Debt Service Transfer	\$1,042,049	\$6,633,425
				World Golf Village Library	3,500,000	
				COSAB Interlocal	47,380	
				Service Charges	14,000	
Police	\$0	\$1,153,430	\$1,153,430	Training Facility Debt Service	\$1,136,255	\$0
				COSAB Interlocal	\$6,675	
				Service Charges	10,500	
Fire / EMS	\$6,880,832	\$1,663,948	\$8,544,780	Pine Island Station Debt Service	\$395,209	\$5,210,202
				Fire Apparatus & Equipment	2,322,864	
				Station #17 Architectural	40,000	
				SW Fire Station Engineering	335,000	
				Hazmat Equipment Debt Service	241,505	
Roads Zone A	\$9,155,607	\$4,693,656	\$13,849,263	Capital Project Debt Service	\$500,000	\$3,731,989
				SR 16/IGP Improvements	6,649,690	
				SR 16/CR 16A to St. James Ave	900,000	
				CR 208 Towns Branch Bridge	780,000	
				CR 2209 SB Turn Ln./ Johns Ck.	50,000	
				Pacetti/Meadowlark Signal	567,140	
				Longleaf Pine/Durbin Signal	645,444	
				Service Charges	25,000	
Roads Zone B	\$9,876,069	\$4,252,749	\$14,128,818	Capital Project Debt Service	\$500,000	\$1,587,965
				CR210 Widening I95 to US1	7,306,097	
				Roscoe Intersection Imp.	300,000	
				A1A/Mickler Rd Intersection	3,300,000	
				Mickler Roundabout Imp.	500,000	
				HMGP: US 1/CR 210 Signal	164,756	
				Palm Valley Rd Sidewalk Ph 1	430,000	
				Service Charges	40,000	

Category	Fund Carry Forward from Previous Year	FY2021 Projected Revenue less 5% Statutory Reduction	Total Revenue Available FY 2021	Use of Impact Fees FY 2021	Project Cost	Fund Reserves
Roads Zone C	\$12,053,988	\$3,419,876	\$15,473,864	Holmes Blvd King St. Ext. Int.	400,000	\$9,479,593
				Kings Estate Rd. Corridor Imp.	800,000	
				COSAB Impact Fees Interlocal	150,000	
				Capital Project Debt Service	500,000	
				HMGP US 1/Lewis Pt. Signal	476,589	
				HMGP US 1/Shore Dr. Signal	472,318	
				CR 5A from Lewis Pt. to 312	3,140,364	
				Service Charges	55,000	
Roads Zone D	\$1,696,926	\$430,816	\$2,127,742	Service Charges	\$4,000	\$2,123,742
Parks Zone A	\$1,958,793	\$844,850	\$2,803,643	Capital Project Debt Service	\$245,048	\$433,763
				Villages Regional Park East	2,042,950	
				Park Restroom Design	35,000	
				Villages Regional Park West	10,625	
				Pacetti Bay Park	18,500	
				Beluthahatchee	8,257	
				Service Charges	9,500	
Parks Zone B	\$1,207,474	\$517,253	\$1,724,727	Davis Park Expansion	1,420,000	\$290,468
				Nocatee Preserve	2,173	
				Mussallem Beach Access	7,086	
				Service Charges	5,000	
Parks Zone C	\$916,745	\$440,140	\$1,356,885	Capital Project Debt Service	\$137,840	\$1,019,049
				COSAB Interlocal	4,845	
				7740 Coastal Hwy Off Beach	45,000	
				Butler East Off Beach Parking	21,878	
				Spyglass Off Beach Parking	13,485	
				W Pope Rd Off Beach Parking	34,403	
				West Augustine Fitness Equip	45,000	
				Gamble Rogers Sports Light	29,985	
				Service Charges	5,400	
Parks Zone D	\$203,824	\$67,822	\$271,646	Service Charges	\$310	\$271,336
GRAND TOTAL	\$52,769,198	\$19,902,454	\$72,671,652		\$41,890,120	\$30,781,532

E-911 COMMUNICATIONS REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Charges for Service					
E-911 Telephone Fees - Wireline	\$318,752	\$309,744	\$325,000	\$325,000	0.0%
E-911 Telephone Fees - Wireless	687,711	845,353	700,000	865,000	23.6%
E-911 Telephone Fees - Prepaid Wireles	70,183	74,352	72,000	75,000	4.2%
Subtotal	\$1,076,646	\$1,229,449	\$1,097,000	\$1,265,000	15.3%
Miscellaneous Revenue					
Interest Earned - Money Market	\$4,867	\$7,035	\$500	\$500	0.0%
Interest Earned - SBA	2,675	4,033	300	500	66.7%
Subtotal	\$7,542	\$11,068	\$800	\$1,000	25.0%
Total Estimated Revenues	\$1,084,188	\$1,240,517	\$1,097,800	\$1,266,000	15.3%
Less Statutory Reduction	0	0	(54,890)	(63,300)	15.3%
Est Rev Available for Approp	\$1,084,188	\$1,240,517	\$1,042,910	\$1,202,700	15.3%
Estimated Cash Carryforward	\$628,414	\$509,199	\$361,664	\$900,966	149.1%
Total Available Resources	\$1,712,602	\$1,749,716	\$1,404,574	\$2,103,666	49.8%

E-911 COMMUNICATIONS EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Public Safety					
Transfer to Officers (Sheriff)	\$914,982	\$930,807	\$1,103,228	\$1,168,186	5.9%
Transfer to Funds (Debt Service)	288,422	67,529	0	287,312	100.0%
Non-Operational					
Capital Outlay Reserve	\$0	\$0	\$301,346	\$648,168	115.1%
GRAND TOTAL	\$1,203,404	\$998,336	\$1,404,574	\$2,103,666	49.8%

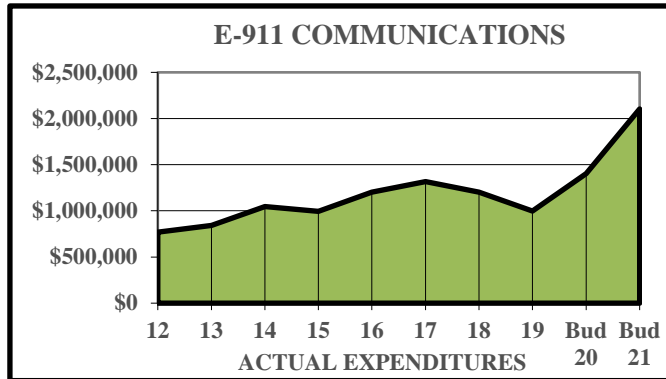
SPECIAL REVENUE FUNDS

SERVICE AREA: PUBLIC SAFETY
DEPARTMENT: CONSTITUTIONAL OFFICERS & COURT SERVICES
PROGRAM: SHERIFF'S OFFICE
PROGRAM ELEMENT: E-911 COMMUNICATIONS

PROGRAM DESCRIPTION:

This Program Element, under the direction of the Sheriff's Office and in compliance with Florida Statute 365, is responsible for the management, planning and maintenance of the County's E-911 System and its equipment, including the coordination and assistance to all County agencies, utility services and cities in mapping, house addressing and E-911 related matters. The E-911 Element will continue to provide assistance to the public regarding addressing matters. In order to maintain a level of service commensurate to County growth and expansion, the section will continue to collect field data for validation of both new and modified commercial and residential properties.

MISSION: To provide the most effective and efficient E-911 County services to best ensure public safety.



FY 2021 BUDGET HIGHLIGHTS: Expenditures are dependent upon the revenue received. In FY 2021, a transfer is budgeted for E-911 related improvements to the Sheriff's new training facility.

REVENUE:

The revenue to fund this program is provided by a monthly \$0.50 surcharge on telephone bills. By Statute, the revenue derived from the \$0.50 surcharge can only be used for E-911 Communication purposes.

EXPENDITURES:

Category	Actual Expenditures '17	Actual Expenditures '18	Actual Expenditures '19	Adopted Budget FY '20	Adopted Budget FY '21
Transfer to E-911 for Operations	\$1,021,549	\$914,982	\$930,807	\$1,103,228	\$1,168,186
Transfer to Funds for Debt Service	293,839	288,422	67,529	0	0
Transfer to Funds for Training Facility	0	0	0	0	287,312
Capital Outlay Reserve	0	0	0	301,346	648,168
TOTAL	\$1,315,388	\$1,203,404	\$998,336	\$1,404,574	\$2,103,666

LAW ENFORCEMENT TRUST FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Fines & Forfeitures					
Sale of Confiscated Property	\$20,396	\$0	\$0	\$0	0.0%
Other Forfeitures			0	0	0.0%
Subtotal	\$20,396	\$0	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earnings - SBA	\$1,553	\$2,001	\$0	\$0	0.0%
Miscellaneous Revenue	0	0	0	0	0.0%
Subtotal	\$1,553	\$2,001	\$0	\$0	0.0%
Total Estimated Revenues	\$21,949	\$2,001	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$21,949	\$2,001	\$0	\$0	0.0%
Other Financing Sources					
Transfer from Funds			\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$80,788	\$87,737	\$89,262	\$81,443	-8.8%
Total Available Resources	\$102,737	\$89,738	\$89,262	\$81,443	-8.8%

LAW ENFORCEMENT TRUST FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Public Safety					
Operating Expenses	\$0	\$0	\$0	\$0	0.0%
Aid to Private Organizations	0	0	0	0	0.0%
Transfer to Officers (Sheriff)	15,000	0	10,000	0	-100.0%
Non-Operational					
Refund Prior Year Revenue	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	79,262	81,443	2.8%
GRAND TOTAL	\$15,000	\$0	\$89,262	\$81,443	-8.8%

CRIMES PREVENTION TRUST FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Fines & Forfeitures					
Circuit Court - Civil Surcharge	\$73,143	\$71,805	\$78,000	\$78,000	0.0%
Subtotal	\$73,143	\$71,805	\$78,000	\$78,000	0.0%
Miscellaneous Revenue					
Interest Earnings - SBA	\$21	\$0	\$0	\$0	0.0%
Subtotal	\$21	\$0	\$0	\$0	0.0%
Total Estimated Revenues	\$73,164	\$71,805	\$78,000	\$78,000	0.0%
Less Statutory Reduction	0	0	(3,900)	(3,900)	0.0%
Est Rev Available for Approp	\$73,164	\$71,805	\$74,100	\$74,100	0.0%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$0	\$0	\$0	\$0	0.0%
Total Available Resources	\$73,164	\$71,805	\$74,100	\$74,100	0.0%

CRIMES PREVENTION TRUST FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Public Safety					
Transfer to Officers (Sheriff)	\$73,164	\$71,805	\$74,100	\$74,100	0.0%
Non-Operational					
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$73,164	\$71,805	\$74,100	\$74,100	0.0%

COURT INNOVATION TRUST FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Fines & Forfeitures					
County Civil Penalty	\$0	\$1,000	\$0	\$0	\$0
Circuit Court - Civil Surcharge	43,522	43,355	43,000	43,000	0.0%
Subtotal	\$43,522	\$44,355	\$43,000	\$43,000	0.0%
Miscellaneous Revenue					
Interest Earnings - SBA	\$967	\$1,672	\$100	\$100	0.0%
Interest Earnings - Money Market	0	0	0	0	0.0%
Subtotal	\$967	\$1,672	\$100	\$100	0.0%
Total Estimated Revenues	\$44,489	\$46,027	\$43,100	\$43,100	0.0%
Less Statutory Reduction	0	0	(2,155)	(2,155)	0.0%
Est Rev Available for Approp	\$44,489	\$46,027	\$40,945	\$40,945	0.0%
Other Financing Sources					
Transfer from Funds	\$86,503	\$92,220	\$59,814	\$62,607	4.7%
Subtotal	\$86,503	\$92,220	\$59,814	\$62,607	0.0%
Estimated Cash Carryforward	\$27,256	\$43,421	\$37,065	\$36,371	-1.9%
Total Available Resources	\$158,248	\$181,668	\$137,824	\$139,923	1.5%

COURT INNOVATION TRUST FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
General Government					
Operating Expenditures	\$114,826	\$117,231	\$137,824	\$139,923	1.5%
Non-Operational					
Reserve	\$0	\$0	\$0	\$0	0.0%
Salary Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$114,826	\$117,231	\$137,824	\$139,923	1.5%

LEGAL AID FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Fines & Forfeitures					
Circuit Court - Civil Surcharge	\$11,051	\$10,329	\$8,531	\$10,509	23.2%
County Court	32,555	33,086	41,775	31,701	-24.1%
Subtotal	\$43,606	\$43,415	\$50,306	\$42,210	-16.1%
Miscellaneous Revenue					
Interest Earnings - SBA	\$926	\$1,304	\$1,024	\$1,286	25.6%
Net Increase in FV of Investment	0	0	0	0	0.0%
Subtotal	\$926	\$1,304	\$1,024	\$1,286	25.6%
Total Estimated Revenues	\$44,532	\$44,719	\$51,330	\$43,496	-15.3%
Less Statutory Reduction	0	0	(2,567)	(2,175)	-15.3%
Est Rev Available for Approp	\$44,532	\$44,719	\$48,763	\$41,321	-15.3%
Other Financing Sources					
Transfer from Funds	\$277,600	\$283,856	\$276,433	\$300,529	8.7%
Subtotal	\$277,600	\$283,856	\$276,433	\$300,529	8.7%
Estimated Cash Carryforward	\$0	\$0	\$9,949	\$0	-100.0%
Total Available Resources	\$322,132	\$328,575	\$335,145	\$341,850	2.0%

LEGAL AID FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
General Government					
Operating Expenditures	\$322,132	\$328,575	\$335,145	\$341,850	2.0%
Non-Operational					
Reserve	\$0	\$0	\$0	\$0	0.0%
GRAND TOTAL	\$322,132	\$328,575	\$335,145	\$341,850	2.0%

LAW LIBRARY FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Fines & Forfeitures					
Circuit Court - Civil Surcharge	\$43,663	\$43,397	\$47,377	\$41,572	-12.3%
Subtotal	\$43,663	\$43,397	\$47,377	\$41,572	-12.3%
Miscellaneous Revenue					
Interest Earnings - SBA	\$697	\$918	\$1,015	\$884	-12.9%
Interest Earnings - Money Mrkt	0	0	0	0	0.0%
Subtotal	\$697	\$918	\$1,015	\$884	-12.9%
Total Estimated Revenues	\$44,360	\$44,315	\$48,392	\$42,456	-12.3%
Less Statutory Reduction	0	0	(2,420)	(2,123)	-12.3%
Est Rev Available for Approp	\$44,360	\$44,315	\$45,972	\$40,333	-12.3%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$30,095	\$30,792	\$38,476	\$0	-100.0%
Total Available Resources	\$74,455	\$75,107	\$84,448	\$40,333	-52.2%

LAW LIBRARY FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
General Government					
Operating Expenditures	\$24,889	\$26,736	\$84,448	\$40,333	-52.2%
Non-Operational					
Transfer to Funds	\$18,774	\$17,579	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$43,663	\$44,315	\$84,448	\$40,333	-52.2%

JUVENILE ALTERNATIVE PROGRAMS REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Fines & Forfeitures					
Court Fines and Costs	\$44,075	\$43,656	\$44,000	\$44,000	0.0%
Subtotal	\$44,075	\$43,656	\$44,000	\$44,000	0.0%
Miscellaneous Revenue					
Interest Earnings - SBA	\$149	\$102	\$0	\$0	0.0%
Subtotal	\$149	\$102	\$0	\$0	0.0%
Total Estimated Revenues	\$44,224	\$43,758	\$44,000	\$44,000	0.0%
Less Statutory Reduction	0	0	(2,200)	(2,200)	0.0%
Est Rev Available for Approp	\$44,224	\$43,758	\$41,800	\$41,800	0.0%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$0	\$431	\$6,974	\$0	-100.0%
Total Available Resources	\$44,224	\$44,189	\$48,774	\$41,800	-14.3%

JUVENILE ALTERNATIVE PROGRAMS EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Health & Human Services					
Aid to Private Organizations	\$41,562	\$37,529	\$48,774	\$41,800	-14.3%
Non-Operational					
Transfer to Funds	\$2,231	\$6,659	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$43,793	\$44,188	\$48,774	\$41,800	-14.3%

COURT TECHNOLOGY TRUST FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Fines & Forfeitures					
Circuit Court - Civil Surcharge	\$648,952	\$677,251	\$645,000	\$645,000	0.0%
Subtotal	\$648,952	\$677,251	\$645,000	\$645,000	0.0%
Miscellaneous Revenue					
Interest - SBA	\$22,983	\$17,342	\$1,000	\$1,000	0.0%
Interest - Surplus Funds	38,538	47,805	15,000	15,000	0.0%
Interest - Money Market	6,994	9,367	1,000	1,000	0.0%
Interest - Short Term	204	0	0	0	0.0%
FEIT Earnings	4,545	23,724	0	0	0.0%
FEIT Fixed Earnings	6,294	22,180	0	0	0.0%
Net Incr in FV of Investment	(39,516)	69,790	0	0	0.0%
Subtotal	\$40,042	\$190,208	\$17,000	\$17,000	0.0%
Total Estimated Revenues	\$688,994	\$867,459	\$662,000	\$662,000	0.0%
Less Statutory Reduction	0	0	(33,100)	(33,100)	0.0%
Est Rev Available for Approp	\$688,994	\$867,459	\$628,900	\$628,900	0.0%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$5,103,860	\$5,480,124	\$5,747,973	\$6,399,520	11.3%
Total Available Resources	\$5,792,854	\$6,347,583	\$6,376,873	\$7,028,420	10.2%

COURT TECHNOLOGY TRUST FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
General Government					
Operating Expenditures	\$201,450	\$271,437	\$439,458	\$443,825	1.0%
Capital Equipment	111,283	60,999	241,742	104,783	-56.7%
Non-Operational					
Reserve	\$0	\$0	\$637,687	\$702,842	10.2%
Capital Outlay Reserve	0	0	5,057,986	5,776,970	14.2%
GRAND TOTAL	\$312,733	\$332,436	\$6,376,873	\$7,028,420	10.2%

COMMUNICATIONS SURCHARGE REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY 21	% Change
Fines & Forfeitures					
Communications Surcharge	\$147,253	\$147,827	\$148,000	\$148,000	0.0%
Subtotal	\$147,253	\$147,827	\$148,000	\$148,000	0.0%
Miscellaneous Revenue					
Interest Earnings	\$5,667	\$9,876	\$500	\$8,000	1500.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
Subtotal	\$5,667	\$9,876	\$500	\$8,000	1500.0%
Total Estimated Revenues	\$152,920	\$157,703	\$148,500	\$156,000	5.1%
Less Statutory Reduction	0	0	(7,425)	(7,800)	5.1%
Est Rev Available for Approp	\$152,920	\$157,703	\$141,075	\$148,200	5.1%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$262,522	\$415,443	\$423,060	\$202,256	-52.2%
Total Available Resources	\$415,442	\$573,146	\$564,135	\$350,456	-37.9%

COMMUNICATIONS SURCHARGE EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY 21	% Change
Public Safety					
Communications	\$0	\$102,730	\$0	\$0	0.0%
Capital Outlay	0	17,675	397,500	0	-100.0%
Aid to Government Agencies	0	0	0	0	0.0%
Transfer to Officers (Sheriff)	0	0	0	0	0.0%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$350,456	100.0%
Reserve	0	0	166,635	0	-100.0%
Capital Outlay Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$0	\$120,405	\$564,135	\$350,456	-37.9%

FL BOATING IMPROVEMENT FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Intergovernmental Revenue					
Culture/Recreation State Grant	\$0	\$0	\$0	\$0	0.0%
Other Culture/Recreation Grants	60,000	0	133,750	0	-100.0%
State FBITF Revenue	85,423	88,617	80,000	80,000	0.0%
Subtotal	\$145,423	\$88,617	\$213,750	\$80,000	-62.6%
Miscellaneous					
Interest Earnings - SBA	\$6,732	\$7,185	\$250	\$250	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
Donations	0	0	0	0	0.0%
Subtotal	\$6,732	\$7,185	\$250	\$250	0.0%
Total Revenue	\$152,155	\$95,802	\$214,000	\$80,250	-62.5%
Statutory Reduction	0	0	(4,013)	(4,013)	0.0%
Est Rev Available for Approp	\$152,155	\$95,802	\$209,987	\$76,237	-63.7%
Other Financing Source					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$317,447	\$402,111	\$289,236	\$262,756	-9.2%
Total Available Resources	\$469,602	\$497,913	\$499,223	\$338,993	-32.1%

FL BOATING IMPROVEMENT FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Culture and Recreation					
FBITF Projects	\$67,492	\$203,278	\$333,349	\$132,898	-60.1%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	165,874	206,095	24.2%
GRAND TOTAL	\$67,492	\$203,278	\$499,223	\$338,993	-32.1%

NORTHWEST TOWER FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Miscellaneous Revenue					
Tower Lease/Rental	\$42,579	\$41,223	\$40,000	\$40,000	0.0%
Culture/Recreation State Grant	0	0	55,700	0	-100.0%
Contributions	0	0	150,245	0	0.0%
Interest Earnings - SBA	5,515	7,877	200	200	0.0%
Interest Earnings - Surplus Funds	0	0	0	0	0.0%
Interest Earnings - Money Market	0	0	0	0	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
Subtotal	\$48,094	\$49,100	\$246,145	\$40,200	-83.7%
Total Estimated Revenues	\$48,094	\$49,100	\$246,145	\$40,200	-83.7%
Less Statutory Reduction	0	0	(2,010)	(2,010)	0.0%
Est Rev Available for Approp	\$48,094	\$49,100	\$244,135	\$38,190	-84.4%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$310,485	\$328,669	\$365,518	\$295,528	-19.1%
Total Available Resources	\$358,579	\$377,769	\$609,653	\$333,718	-45.3%

NORTHWEST TOWER FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Culture and Recreation					
Northwest Recreation Projects	\$28,652	\$4,091	\$275,234	\$0	-100.0%
State Grant Expenditure	0	0	48,733	0	-100.0%
Special Events	1,258	0	2,500	2,500	0.0%
Aid to Private Organizations	0	0	0	0	0.0%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	18,512	331,218	1689.2%
Capital Outlay Reserve	0	0	264,674	0	-100.0%
GRAND TOTAL	\$29,910	\$4,091	\$609,653	\$333,718	-45.3%

COURT FACILITIES TRUST FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Fines & Forfeitures					
Circuit Court - Civil Surcharge	\$445,250	\$449,747	\$435,000	\$450,000	3.4%
Subtotal	\$445,250	\$449,747	\$435,000	\$450,000	3.4%
Miscellaneous Revenue					
Interest Earnings - SBA	\$105	\$737	\$50	\$50	0.0%
Subtotal	\$105	\$737	\$50	\$50	0.0%
Total Estimated Revenues	\$445,355	\$450,484	\$435,050	\$450,050	3.4%
Less Statutory Reduction	0	0	(21,753)	(\$22,503)	3.4%
Est Rev Available for Approp	\$445,355	\$450,484	\$413,297	\$427,547	3.4%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Line of Credit Proceeds	0	0	0	0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$74,326	\$56,796	\$125,255	\$68,234	-45.5%
Total Available Resources	\$519,681	\$507,280	\$538,552	\$495,781	-7.9%

COURT FACILITIES TRUST FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
General Government					
Operating Expenditures	\$1	\$0	\$0	\$0	0.0%
Capital Improvements	0	0	0	0	0.0%
Non-Operational					
Transfer to Funds	\$462,885	\$368,611	\$484,697	\$446,203	-7.9%
Reserve	0	0	53,855	49,578	-7.9%
Capital Outlay Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$462,886	\$368,611	\$538,552	\$495,781	-7.9%

DRIVER'S SAFETY EDUCATION FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Fines & Forfeitures					
Court Fines and Costs	\$72,120	\$72,112	\$73,000	\$73,000	0.0%
Subtotal	\$72,120	\$72,112	\$73,000	\$73,000	0.0%
Miscellaneous Revenue					
Interest Earnings-SBA	\$766	\$1,069	\$400	\$400	0.0%
Interest Earnings - Surplus Funds	0	0	0	0	0.0%
Net Inc in FV of Investment	0	0	0	0	0.0%
Subtotal	\$766	\$1,069	\$400	\$400	0.0%
Total Estimated Revenues	\$72,886	\$73,181	\$73,400	\$73,400	0.0%
Less Statutory Reduction	0	0	(3,670)	(3,670)	0.0%
Est Rev Available for Approp	\$72,886	\$73,181	\$69,730	\$69,730	-4.7%
Estimated Cash Carryforward	\$7,936	\$12,796	\$15,567	\$7,404	-52.4%
Total Available Resources	\$80,822	\$85,977	\$85,297	\$77,134	-9.6%

DRIVER'S SAFETY EDUCATION FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Public Safety					
Aid to Government Agencies	\$68,026	\$70,500	\$75,000	\$75,000	0.0%
Non-Operational					
Reserve	\$0	\$0	\$10,297	\$2,134	-79.3%
GRAND TOTAL	\$68,026	\$70,500	\$85,297	\$77,134	-9.6%

WEST AUGUSTINE CRA FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Taxes					
Ad Valorem Tax - Current	\$341,265	\$371,730	\$404,865	\$446,228	10.2%
Subtotal	\$341,265	\$371,730	\$404,865	\$446,228	10.2%
Miscellaneous Revenue					
Interest Earnings - SBA	\$1,377	\$5,084	\$1,300	\$1,300	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
Subtotal	\$1,377	\$5,084	\$1,300	\$1,300	0.0%
Total Estimated Revenues	\$342,642	\$376,814	\$406,165	\$447,528	10.2%
Less Statutory Reduction	0	0	(65)	(65)	0.0%
Est Rev Available for Approp	\$342,642	\$376,814	\$406,100	\$447,463	10.2%
Other Financing Sources					
Transfer from Funds (TIF)	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$2,175	\$4,951	\$16,297	\$3,088	-81.1%
Total Available Resources	\$344,817	\$381,765	\$422,397	\$450,551	6.7%

WEST AUGUSTINE CRA FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Economic Environment					
West Augustine CRA	\$15,636	\$23,923	\$36,342	\$28,310	-22.1%
Non-Operational					
Transfer to Funds	\$324,230	\$337,900	\$386,055	\$422,241	9.4%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$339,866	\$361,823	\$422,397	\$450,551	6.7%

FLAGLER ESTATES CRA FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Taxes					
Ad Valorem Tax - Current	\$110,643	\$129,713	\$151,034	\$192,147	27.2%
Subtotal	\$110,643	\$129,713	\$151,034	\$192,147	27.2%
Miscellaneous Revenue					
Interest Earnings - SBA	\$483	\$1,828	\$475	\$475	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
Subtotal	\$483	\$1,828	\$475	\$475	0.0%
Total Estimated Revenues	\$111,126	\$131,541	\$151,509	\$192,622	27.1%
Less Statutory Reduction	0	0	(24)	(24)	0.0%
Est Rev Available for Approp	\$111,126	\$131,541	\$151,485	\$192,598	27.1%
Other Financing Sources					
Transfer from Funds (TIF)	\$0	\$0	\$0	\$0	0.0%
Line of Credit Proceeds	0	0	0	0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$3,495	\$3,709	\$3,945	\$3,076	-22.0%
Total Available Resources	\$114,621	\$135,250	\$155,430	\$195,674	25.9%

FLAGLER ESTATES CRA FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Economic Environment					
Flagler Estates CRA	\$3,460	\$3,616	\$4,890	\$4,890	0.0%
Non-Operational					
Transfer to Funds	\$107,452	\$128,466	\$150,540	\$190,784	26.7%
Reserve	0	0	0	0	0.0%
Capital Outlay Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$110,912	\$132,082	\$133,989	\$195,674	46.0%

VILANO CRA FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Taxes					
Ad Valorem Tax - Current	\$360,241	\$413,285	\$438,639	\$437,690	-0.2%
Subtotal	\$360,241	\$413,285	\$438,639	\$437,690	-0.2%
Miscellaneous Revenue					
Interest Earnings - SBA	\$1,695	\$5,982	\$1,600	\$1,600	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
Subtotal	\$1,695	\$5,982	\$1,600	\$1,600	0.0%
Total Estimated Revenues	\$361,936	\$419,267	\$440,239	\$439,290	-0.2%
Less Statutory Reduction	0	0	(80)	(80)	0.0%
Est Rev Available for Approp	\$361,936	\$419,267	\$440,159	\$439,210	-0.2%
Other Financing Sources					
Transfer from Funds (TIF)	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$19,615	\$12,796	\$24,785	\$30,933	24.8%
Total Available Resources	\$381,551	\$432,063	\$464,944	\$470,143	1.1%

VILANO CRA FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Economic Environment					
Vilano CRA	\$25,256	\$33,339	\$40,765	\$40,765	0.0%
Non-Operational					
Transfer to Funds	\$339,074	\$358,901	\$424,179	\$429,378	1.2%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$364,330	\$392,240	\$464,944	\$470,143	1.1%

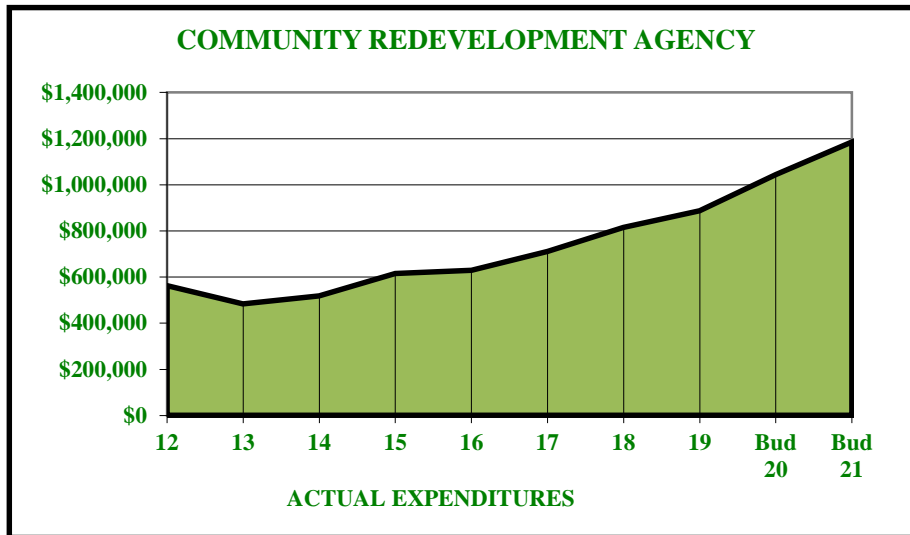
SPECIAL REVENUE FUNDS

SERVICE AREA: ECONOMIC DEVELOPMENT
DEPARTMENT: HEALTH & HUMAN SERVICES
PROGRAM: COMMUNITY REDEVELOPMENT AGENCY

PROGRAM DESCRIPTION:

The Community Redevelopment Agency of St. Johns County (the CRA) is a single, countywide umbrella for three Community Redevelopment Areas in the County that have been established under Florida Statute 163. These are: West Augustine, Vilano Beach, and Flagler Estates. While the specific objectives of the three areas may have certain variations, they were all formed to engender re-vitalization, economic growth, and blight removal within their boundaries. The Housing & Community Development division serves as the staff for the CRA.

MISSION: To redevelop the infrastructure and expand the opportunity for affordable housing and economic growth within the established Community Redevelopment Areas (the CRA) of the County and enable and engage community input and participation.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects the activities related to the Vilano, West Augustine, and Flagler Estates CRAs.

REVENUE:

This program is funded through Tax Incremental Revenues (TIF) as transferred from the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	40,018	44,352	60,876	81,997	73,965
Capital Outlay	0	0	0	0	0
Other	664,916	770,756	825,267	960,774	1,110,916
TOTAL	\$709,934	\$815,108	\$886,143	\$1,042,771	\$1,184,881

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #1: Promote Economic Development

- ◆ Continued effort with the West Augustine Overlay District and the West Augustine CRA to promote commercial and residential growth along West King Street, North Volusia Avenue, CR 214, and Holmes Boulevard corridors.
- ◆ The West Augustine Historical Community Development Corporation (WAHDC) was previously approved for a \$750,000 Florida Housing Finance Corporation (FHFC) Pre-development Loan Program (PLP) to promote housing and economic development in the West Augustine Mixed-Use Overlay District. As part of this project WAHDC has entered into a Memorandum of Understanding with Ability Housing and started funding. Staff continues to work with the WAHDC in seeking external funding sources to facilitate development of this project.
- ◆ Worked with Vilano Beach Main Street to promote business developments within the Town Center and Vilano Beach North Shores to support and promote individual, organization, and business events.
- ◆ Housing and Community Development continues to work with the County's Parks and Recreation Department to improve park conditions in Flagler Estates with a CDBG grant.

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Promotes West Augustine signature series events, which includes Domestic Violence Awareness, annual Walk for Cancer, and Heritage Festival.
- ◆ Continued to co-sponsor the annual West Augustine Career Fair, the Armstrong Rails to Trails event, and the Flagler Estates CRA Fall Festival program.

KEY OBJECTIVES:

County Goal #1: Promote Economic Development

- Continue to seek City, County, State funding for expansion of the water & sewer systems for West Augustine.
- Promote new business and business incentives in West Augustine and the Vilano Town Center area.

County Goal #10: Improve/Expand Communication & Services to Citizens

- Work with the Flagler Estates Road and Water Control District and the CRA Steering Committee on plans to improve safety, recreation features, and general development.
- Continue implementation of the West Augustine, Vilano Beach, and Flagler Estates CRA Plans. West Augustine is focused on economic development, new business expansion, and job creation. Other priorities continue to include the removal of blight, policing, affordable housing, infrastructure as well as street light installation; Vilano Beach is focused primarily on economic revitalization of their Town Center; Flagler Estates on improved roads, street lighting and a future community center and food pantry.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Total Operating and Maintenance Expenditures	\$60,878	\$70,665	\$73,965
	Total Taxable Value of Property in CRA's	\$294,509,827	\$319,291,828	350,789,464
	Total Tax Increment (TIF) Revenues	\$914,728	\$996,495	\$1,076,065
O U T P U T	State / Federal Applications Submitted	3	1	2
	HFA/CRA Owned Affordable Lots Under Construction	0	0	0
	Infrastructure Construction Contracts In Progress	2	2	2
E F F I C	Program Cost per Capita (Adjusted for Inflation)	\$.23	\$.26	\$.26
	Tax Increment Revenue % of General Fund Taxes	.7%	.7%	.7%
E F F E C T	% Change in Taxable Values of Property in CRA's	7.27%	8.4%	9.86%
	% Change in Tax Increment Revenues	12.6%	8.9%	8.0%
	# Homes Demolished Eliminating Blight	16	5	7

TRANSIT SYSTEM FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Intergovernmental Revenue					
Transportation Federal Grant	\$1,468,572	\$1,892,198	\$2,877,473	\$5,816,821	102.2%
Transportation State Grant	793,537	698,124	699,189	681,853	-2.5%
Subtotal	\$2,262,109	\$2,590,322	\$3,576,662	\$6,498,674	81.7%
Miscellaneous Revenue					
Interest Earnings - SBA	\$2,383	\$5,557	\$155	\$155	0.0%
Developer Concurrency Fee	100,000	0	0	0	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
Subtotal	\$102,383	\$5,557	\$155	\$155	0.0%
Total Estimated Revenues	\$2,364,492	\$2,595,879	\$3,576,817	\$6,498,829	81.7%
Less Statutory Reduction	0	0	(8)	(8)	0.0%
Est Rev Available for Approp	\$2,364,492	\$2,595,879	\$3,576,809	\$6,498,821	81.7%
Other Financing Sources					
Surplus Property Sale	\$5,490	\$1,485	\$0	\$0	0.0%
Insurance Proceeds	\$0	\$0	\$0	\$0	0.0%
Transfers from Funds	276,489	378,489	476,489	276,489	-42.0%
Subtotal	\$281,979	\$379,974	\$476,489	\$276,489	-42.0%
Estimated Cash Carryforward	\$125,716	\$335,436	\$265,185	\$555,625	109.5%
Total Available Resources	\$2,772,187	\$3,311,289	\$4,318,483	\$7,330,935	69.8%

TRANSIT SYSTEM FUND EXPENDITURE SUMMARY

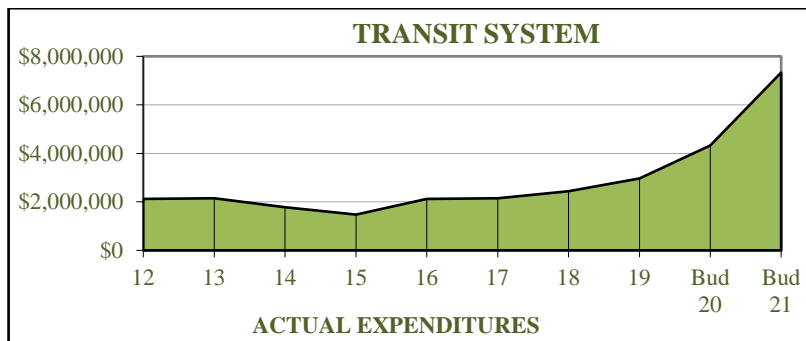
Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Transportation					
Transit System	\$2,160,262	\$2,576,037	\$3,409,808	\$6,843,786	100.7%
Land	0	0	0	0	0.0%
Building	0	0	0	0	0.0%
Improvements Other Than Buildings	0	0	0	0	0.0%
Equipment	0	0	0	0	0.0%
Grants and Aid					
Aid to Private Organization	\$276,489	\$384,549	\$476,489	\$276,489	-42.0%
Non-Operational					
Reserve	\$0	\$0	\$432,186	\$210,660	-51.3%
GRAND TOTAL	\$2,436,751	\$2,960,586	\$4,318,483	\$7,330,935	69.8%

SPECIAL REVENUE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT
DEPARTMENT: GROWTH MANAGEMENT
PROGRAM: TRANSIT SYSTEM GRANTS / PLANNING
PROGRAM DESCRIPTION:

The Transit System Fund was established in FY 2005 to account for the costs associated with a grant from the Federal Transit Administration for improved transit services. On May 4, 2004, the Board authorized an application with the Federal Transit Administration (FTA) for federal grant assistance to maintain and expand the existing County public transportation (or transit) system provided by the St. Johns County Council on Aging, Inc. (COA). The County subsequently received (2) FTA grants: 1) a Section 5309 grant of \$572,814 primarily for the acquisition of buses, and the engineering and design of a maintenance/administrative bus facility and 2) a Section 5307 grant of \$1,010,355 primarily for the engineering and design and site acquisition for the bus facility. On March 23, 2005, the Board approved the required sub-agreement between the St. Johns County Board of County Commissioners and the COA to comply with the obligations and requirements of the County awarded FTA Grant Agreements. In 2006, the first Transit Development Plan was developed, enabling the County to receive public transportation assistance from the Florida Department of Transportation. Since the inception of the described public transportation program, the County has and will continue to receive public transportation assistance from both Federal and State public assistance grants. The Transit System Fund began as a Capital Improvement Fund, but with the completion of the maintenance/administrative bus facility, it has been reassigned as a Special Revenue Fund. The adopted budget measures beginning in 2019 reflect operating data for both the fixed route and paratransit modes.

MISSION: To maximize the use of both Federal and State grants for public transportation in a way that best supports citizens' needs while ensuring compliance with all funding requirements.



FY 2021 BUDGET HIGHLIGHTS: The budget reflects the 9th year that Federal and State grants will be utilized to offset salary and benefits of the County's FTA grant manager and cover other operating costs. Included in this year's budget is approximately \$3 million allocated to the county from the CARES Act response to the COVID-19 pandemic. Expenditures in prior years classified under Aid to Private Organizations and Capital Outlay have been reclassified under Federal and State grant expenditures (Operating Expenses). Performance Measures now reflect both modes in Outputs and Efficiency and Vehicles Operated in Maximum Service.

REVENUE:

Revenue is provided by both Federal Transit Administration and the State (FDOT) grants; and includes matching operating assistance of \$276,489 provided by St. Johns County for public transit.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '20
Personnel Services	\$64,208	\$70,732	\$73,127	\$76,052	\$76,432
Operating Expenses	1,807,110	2,089,530	2,502,910	3,499,006	6,664,356
Capital Outlay	0	0	0	204,941	102,998
Aid to Private Org	276,489	276,489	384,549	476,489	276,489
Other	0	0	0	61,995	210,660
TOTAL	\$2,147,807	\$2,436,751	\$2,960,586	\$4,318,483	\$7,330,935

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Completed the 2020 Annual Progress Report; conducted onboard interviews.
- ◆ Completed the triennial Title VI Plan update.
- ◆ Ongoing collaboration with JTA to improve regional mobility with a new St Johns Express Route
- ◆ Received new replacement cutaway transit vehicles.
- ◆ Received Section 5339 Bus and Bus Support Facilities capital assistance grant from FDOT and FTA.
- ◆ Received a State of Florida Public Transit Block Grant for Operating Assistance.
- ◆ Received a 5307 Surface Transportation Program grant for vehicle purchases.
- ◆ Received CARES Act funding related to the COVID-19 Pandemic.
- ◆ Received award for FTA funds for 2020 Capital & Operating.
- ◆ Awarded an annual revenue contract for bus advertising; increased base fares.

County Goal #10: Improve/Expand Communication & Services to Citizens

KEY OBJECTIVES:

- Define mobility needs in St. Johns County and design feasible service plans.
- Maintain and continuously improve customer focused service and products.
- Provide an effective and efficient public transportation system.
- Enhance and improve multi-modal connectivity throughout the region.
- Support St. Johns County's community visions for quality of life issues.
- Communicate the role of transit in St. Johns County.
- Continue the cooperative culture between St. Johns County and its mobility partners.
- Establish the appropriate infrastructure necessary to maintain and expand fixed route and para-transit services.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalent (FTEs)	1	1	1
	Total Operating and Maintenance Expenditures	\$2,576,037	\$1,287,686	\$6,740,788
	Federal/State Grant Portion of O&M Expenditure	2,502,910	1,213,311	6,664,356
O U T P U T	Revenue Hours	27,351	26,910	27,770
	Revenue Miles	531,145	525,648	558,034
	Passenger Trips	280,427	279,142	287,438
E F F I C	Cost Per Revenue Hour	\$91.51	\$45.08	\$239.98
	Cost Per Revenue Mile	\$4.71	\$2.30	\$11.94
	Cost Per Passenger Trip	\$8.92	\$4.34	\$23.18
E F F E C T	% Federal and State Grants to Total Operating and Maintenance Expenditures	97%	97%	97%
	Hours of Operation (Monday – Saturday)	14	14	14
	Vehicles in Maximum Service	21	29	29

GOLF COURSE FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Charges for Services					
Green Fees	\$455,316	\$474,837	\$437,500	\$470,000	7.4%
Tax Exempt Green Fees	10,712	7,558	10,500	10,500	0.0%
18 Hole Cart Fee	508,166	509,768	480,000	480,000	0.0%
Tax Exempt Cart Fees	2,867	2,770	2,400	2,400	0.0%
Golf Ball Retrieval Fee	2,013	485	0	0	0.0%
Cash Short & Over	45	\$25	0	0	0.0%
Sales Discount	1,905	\$2,111	1,830	1,830	0.0%
Capital Improvement Surcharge	97,966	\$96,164	90,000	90,000	0.0%
Tax Exempt Capital Improvement	1,428	\$2,138	0	1,710	100.0%
Pro Shop Sales	201,781	\$185,097	175,000	175,000	0.0%
Sales Tax Commission	360	\$360	0	210	100.0%
Tax Exempt Pro Shop Sales	3,936	\$3,200	0	1,341	100.0%
Subtotal	\$1,286,495	\$1,284,513	\$1,197,230	\$1,232,991	3.0%
Fines & Forfeitures					
Returned Check Charge	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earned - SBA	\$9,017	\$11,520	\$0	\$4,889	100.0%
Interest Earned - Short Term	393	0	0	0	0.0%
Interest Earned - Money Market	3,447	4,982	0	2,000	100.0%
Interst Earnings	79	107	0	64	
FEIT Earnings	1,807	1,712	0	0	0.0%
Tax Exempt Building Rental	4,500	2,700	3,600	3,600	0.0%
Rental Income	12,000	3,050	0	0	0.0%
Sale of Surplus Property	0	0	0	0	0.0%
Refund PY Expenditure	0	0	0	0	0.0%
Lease Proceeds	3,198	0	0	0	0.0%
Insurance Proceeds	8,950	0	0	0	0.0%
Miscellaneous	61,284	78,449	55,000	60,000	9.1%
Tax Exempt Miscellaneous	745	1,925	0	0	0.0%
Subtotal	\$105,420	\$104,445	\$58,600	\$70,553	20.4%
Total Revenue	\$1,391,915	\$1,388,958	\$1,255,830	1,303,544	3.8%
Less Statutory Reduction	\$0	\$0	(\$62,792)	(\$65,177)	3.8%
Est Rev Avail for Appropriation	\$1,391,915	\$1,388,958	\$1,193,038	\$1,238,367	3.8%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Forward	\$944,977	\$753,505	\$659,171	\$710,388	7.8%
Total Available Resources	\$2,336,892	\$2,142,463	\$1,852,209	\$1,948,755	5.2%

GOLF COURSE FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Culture and Recreation					
Administration	\$706,679	\$546,808	\$565,431	\$647,197	14.5%
Cart Operations	98,421	109,177	179,273	124,413	-30.6%
Course Maintenance	677,472	688,787	734,641	751,562	2.3%
Capital Improvement Projects	61,038	49,725	64,442	43,000	-33.3%
Non-Operational					
Depreciation	\$0	\$0	\$0	\$0	0.0%
Debt Service	0	0	0	0	0.0%
Lease Payments	39,777	3,408	5,484	123,982	2160.8%
Payment to Escrow Agent	0	0	0	0	0.0%
Interfund Interest	0	0	0	0	0.0%
Salary & Benefits Compensation	0	0	0	0	0.0%
Asset Disposition	0	0	0	0	0.0%
Amortization	0	0	0	0	0.0%
Transfers to Funds	0	0	0	0	0.0%
Refund Prior Year Revenue	0	0	0	0	0.0%
Reserves					
Reserve	\$0	\$0	\$302,938	\$258,601	-14.6%
GRAND TOTAL	\$1,583,387	\$1,397,905	\$1,852,209	\$1,948,755	5.2%

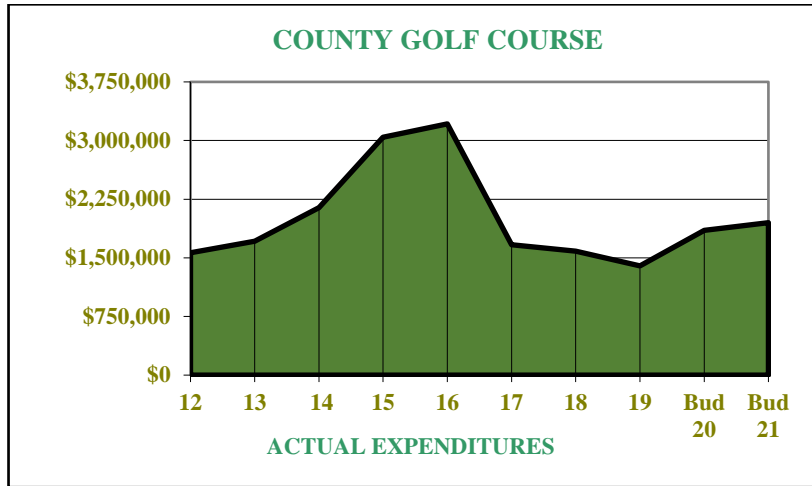
SPECIAL REVENUE FUNDS

SERVICE AREA: LEISURE ACTIVITIES
DEPARTMENT: PARKS & RECREATION
PROGRAM: COUNTY GOLF COURSE

PROGRAM DESCRIPTION:

The St. Johns Golf Club is a premier 18-hole public access facility. The key emphasis is on service, experience and providing diverse opportunities to the public golfer to participate in the game. That focus has paid off through numerous accolades the course has received including a “Four Star” and “Good Value” rating by Golf Digest, 2018 “Best of St. Augustine” by The Record and one of six courses chosen in Jacksonville as part of Travel & Leisure Golf’s “Best Buddy Trips” award. The Golf Course is also committed to growing the game through its public/private partnerships with The First Tee of St. Johns County, Flagler College and its programming, Get Ready Golf with WE ARE GOLF and the Play Golf America program through the PGA of America. In addition to these programs the Golf Course is home course to Pedro Menendez High School Men’s Golf Team, St. Josephs Academy Golf Team and Flagler College Men’s and Women’s golf teams. These partnerships will expand the game’s base over the years to come.

MISSION: To provide an affordable, well maintained and attractive golf course for residents and visitors of St Johns County.



FY 2021 BUDGET HIGHLIGHTS: The budget reflects recurring operations of the St. Johns Golf Club.

REVENUE:

The revenue from this fund comes through user fees that include greens fees, cart fees, course improvement fees, and pro-shop sales, driving range sales and rent from the concession area.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$802,957	\$787,664	\$789,480	\$825,725	\$893,680
Operating Expenses	626,237	695,372	555,292	652,110	627,092
Capital Outlay	142,983	61,038	49,725	64,442	45,400
Other	96,540	39,377	3,408	308,422	382,583
TOTAL	\$1,668,717	\$1,583,387	\$1,397,905	\$1,852,209	\$1,948,755

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Completed RFP and entered into negotiations with highest ranked group.
- ◆ Hosted and attended community meetings to discuss potential changes in the golf course property.
- ◆ Hosted the 17th St. Augustine Amateur, a three-day 54-hole event that brings some of the best amateur golfers from around the world to our community to compete.
- ◆ Hosted the St. Johns Titleist Junior Invitational with the north Florida Junior Golf Foundation. The event continually draws one of the largest fields of the year for a 36 hole multi-day event.
- ◆ Increased player development opportunities with weekly clinics offered Thursday, Friday (ladies only), Saturday, and junior opportunities in conjunction with The First Tee of North Florida. Also, grew the Flagler College Intermural league.
- ◆ Engaged with Old City Public Relations to promote a social media presence with Constant Contact database at 8,948 email, increasing our Instagram followers from 487 to 799, and Facebook from 660 to 985 likes.
- ◆ Continued an aggressive aerification over the entire course in order to increase water percolation rates.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Continue to enhance the image and rating of the golf course making it a “must play” facility.
- Offer player development clinics offering introduction instruction to new and returning players using the “PGA of Americas Play Golf America” curriculum and new programming including “Get Ready Golf with Golf 20/20.”
- Actively pursue events small and large while working to strengthen ties with existing groups.
- Provide a well maintained, attractive golf course at an affordable price to the County residents and guests.
- Continue to be the host facility for the St. Augustine Amateur, and pursue possibilities of other partnerships.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	6.6	6.6	6.6
	Total Operating and Maintenance Expenditures	1,344,772	1,419,141	1,520,772
	Total Maintenance Budget	688,787	710,042	751,562
O U T P U T	# Golf Rounds Played Annually	52,427	56,970	57,500
	# of Hosted Tournaments Annually	42	35	52
	# Prepaid Pass Holders	206	163	180
E F F I C	Total Revenue per Golf Round Played	\$24.49	\$25.26	\$21.43
	Cost per Acre Maintained (325 acres)	\$2,119	\$2,184	\$2,312
	# Golf Rounds Played / FTE	7,943	8,631	8,712
E F F E C T	% Total Revenue to Program Cost	94%	97%	85%
	% Change in Pro Shop Sales	9%	5%	7%
	% Maintenance Budget of Program Budget	51.2%	50%	49.4%

VILANO STREET LIGHTING REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Taxes					
Current Ad Valorem Taxes	\$10,417	\$11,359	\$12,607	\$12,783	1.4%
Delinquent Ad Valorem Taxes	5	3	0	0	0.0%
Subtotal	\$10,422	\$11,362	\$12,607	\$12,783	1.4%
Miscellaneous Revenue					
Interest Earnings - SBA	\$315	\$479	\$350	\$440	25.7%
Interest Earnings - Tax Collector	7	21	0	0	0.0%
Subtotal	\$322	\$500	\$350	\$440	25.7%
Total Estimated Revenues	\$10,744	\$11,862	\$12,957	\$13,223	2.1%
Less Statutory Reduction	0	0	(648)	(661)	2.0%
Est Rev Available for Approp	\$10,744	\$11,862	\$12,309	\$12,562	2.1%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$14,081	\$16,853	\$19,264	\$23,673	22.9%
Total Available Resources	\$24,825	\$28,715	\$31,573	\$36,235	14.8%

VILANO STREET LIGHTING EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Transportation					
Contractual Services	\$175	\$0	\$0	\$0	0.0%
Property Appraiser Fee	166	162	164	160	-2.4%
Tax Collector Fee	233	253	278	278	0.0%
Utilities	7,398	8,193	11,745	12,000	2.2%
Other Maintenance	0	0	255	0	-100.0%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Refund Prior Year Revenues	0	0	0	0	0.0%
Reserve	0	0	19,131	23,797	24.4%
GRAND TOTAL	\$7,972	\$8,608	\$31,573	\$36,235	14.8%

ELKTON DRAINAGE DISTRICT REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Taxes					
Ad Valorem Tax - Current	\$33,899	\$33,659	\$35,000	\$35,000	0.0%
Ad Valorem Tax - Delinquent	13	0	0	0	0.0%
Subtotal	\$33,912	\$33,659	\$35,000	\$35,000	0.0%
Micellaneous Revenue					
Interest Earnings - SBA	\$75	\$299	\$100	\$100	0.0%
Interest Earnings - Tax Collector	24	83	0	0	0.0%
Subtotal	\$99	\$382	\$100	\$100	0.0%
Total Estimated Revenues	\$34,011	\$34,041	\$35,100	\$35,100	0.0%
Less Statutory Reduction	0	0	(1,755)	(1,755)	0.0%
Est Rev Available for Approp	\$34,011	\$34,041	\$33,345	\$33,345	0.0%
Estimated Cash Carryforward	\$4,005	\$3,800	\$3,702	\$17,460	371.6%
Total Available Resources	\$38,016	\$37,841	\$37,047	\$50,805	37.1%

ELKTON DRAINAGE DISTRICT EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Transportation					
Contractual Services	\$175	\$175	\$175	\$175	0.0%
Property Appraiser Fee	350	350	390	390	0.0%
Tax Collector Fee	339	337	361	361	0.0%
Other Maintenance	33,352	19,315	33,352	33,352	0.0%
Non-Operational					
Reserve	\$0	\$0	\$2,769	\$16,527	496.9%
GRAND TOTAL	\$34,216	\$20,177	\$37,047	\$50,805	37.1%

ST. AUGUSTINE S. STREET LIGHTING REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Taxes					
Current Ad Valorem Taxes	\$45,957	\$46,851	\$52,213	\$52,491	0.5%
Delinquent Ad Valorem Taxes	41	86	0	0	0.0%
Subtotal	\$45,998	\$46,937	\$52,213	\$52,491	0.5%
Miscellaneous Revenue					
Interest Earnings - SBA	\$692	\$1,012	\$750	\$750	0.0%
Interest Earnings - Tax Collector	33	103	0	0	0.0%
Subtotal	\$725	\$1,115	\$750	\$750	0.0%
Total Estimated Revenues	\$46,723	\$48,052	\$52,963	\$53,241	0.5%
Less Statutory Reduction	0	0	(2,648)	(2,662)	0.5%
Est Rev Available for Approp	\$46,723	\$48,052	\$50,315	\$50,579	0.5%
Estimated Cash Carryforward	\$22,927	\$29,263	\$37,165	\$46,883	26.1%
Total Available Resources	\$69,650	\$77,315	\$87,480	\$97,462	11.4%

ST. AUGUSTINE S. STREET LIGHTING EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Transportation					
Utilities	\$38,680	\$38,204	\$45,000	\$45,000	0.0%
Property Appraiser Fee	682	720	675	660	-2.2%
Tax Collector Fee	1,025	1,044	1,149	1,140	-0.8%
Non-Operational					
Reserve	\$0	\$0	\$40,656	\$50,662	24.6%
GRAND TOTAL	\$40,387	\$39,968	\$87,480	\$97,462	11.4%

TREASURE BEACH MSBU REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Taxes					
Current Ad Valorem Taxes	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Special Assessments					
Non Ad Valorem Assessment	\$266,424	\$271,557	\$267,960	\$267,300	-0.2%
Delinquent Non Ad Valorem Assess.	\$0	\$2,269	\$0	\$0	0.0%
Subtotal	\$266,424	\$273,826	\$267,960	\$267,300	-0.2%
Miscellaneous Revenue					
Interest Earnings	3,746	4,626	1,500	1,500	0.0%
Subtotal	\$3,746	\$4,626	\$1,500	\$1,500	0.0%
Total Estimated Revenues	\$270,170	\$278,452	\$269,460	\$268,800	-0.2%
Less Statutory Reduction	0	0	(13,473)	(13,440)	-0.2%
Est Rev Available for Approp	\$270,170	\$278,452	\$255,987	\$255,360	-0.2%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$0	\$2	\$0	\$0	0.0%
Total Available Resources	\$270,170	\$278,454	\$255,987	\$255,360	-0.2%

TREASURE BEACH MSBU EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Transportation					
Contractual Services	\$5,229	\$5,208	\$5,091	\$4,902	-3.7%
Debt Service	106,829	98,528	89,794	80,623	-10.2%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	161,102	169,835	5.4%
GRAND TOTAL	\$112,058	\$103,736	\$255,987	\$255,360	-0.2%

CH ARNOLD ROAD MSBU REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Special Assessments					
Road Improvement Assessment	\$4,238	\$0	\$0	\$0	0.0%
Road Maintenance Assessment	4,038	0	0	0	0.0%
Subtotal	\$8,276	\$0	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earnings - SBA	\$107	\$0	\$0	\$0	0.0%
Interest Earnings - Tax Collector	0	0	0	0	0.0%
Subtotal	\$107	\$0	\$0	\$0	0.0%
Total Estimated Revenues	\$8,383	\$0	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$8,383	\$0	\$0	\$0	0.0%
Other Financing Sources					
Transfer from Funds	\$1,395	\$0	\$0	\$0	0.0%
Subtotal	\$1,395	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$0	\$0	\$0	\$0	0.0%
Total Available Resources	\$9,778	\$0	\$0	\$0	0.0%

CH ARNOLD ROAD MSBU EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Transportation					
Tax Collector Fee	\$166	\$0	\$0	\$0	0.0%
CH Arnold Road	2,870	0	0	0	0.0%
Debt Service	274	0	0	0	0.0%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$3,310	\$0	\$0	\$0	0.0%

DEERWOOD LANE ROW MSBU REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Special Assessments					
Road Improvement Assessment	\$10,164	\$10,157	\$10,560	\$10,560	0.0%
Subtotal	\$10,164	\$10,157	\$10,560	\$10,560	0.0%
Miscellaneous Revenue					
Interest Earnings - SBA	\$150	\$157	\$175	\$175	0.0%
Interest Earnings - Tax Collector	0	20	0	0	0.0%
Subtotal	\$150	\$177	\$175	\$175	0.0%
Total Estimated Revenues	\$10,314	\$10,334	\$10,735	\$10,735	0.0%
Less Statutory Reduction			(537)	(537)	0.0%
Est Rev Available for Approp	\$10,314	\$10,334	\$10,198	\$10,198	0.0%
Estimated Cash Carryforward	\$0	\$0	\$0	\$0	0.0%
Total Available Resources	\$10,314	\$10,334	\$10,198	\$10,198	0.0%

DEERWOOD LANE ROW MSBU REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Transportation					
Tax Collector Fee	\$203	\$203	\$209	\$209	0.0%
Debt Service	2,206	1,712	1,195	627	-47.5%
Non-Operational					
Transfer to Funds	\$0	\$0	\$8,794	\$9,362	6.5%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$2,409	\$1,915	\$10,198	\$10,198	0.0%

DURBIN CTITF REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Taxes					
Current Ad Valorem Taxes	\$47	\$23,393	\$103,933	\$215,741	107.6%
Subtotal	\$47	\$23,393	\$103,933	\$215,741	107.6%
Special Assessment					
Road Capacity Fees	\$97,502	\$0	\$0	\$0	0.0%
Subtotal	\$97,502	\$0	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earnings	\$337	\$2,653	\$2,000	\$2,500	25.0%
Subtotal	\$337	\$2,653	\$2,000	\$2,500	25.0%
Total Estimated Revenues	\$97,886	\$26,046	\$105,933	\$218,241	106.0%
Less Statutory Reduction	0	0	(5,297)	(10,912)	106.0%
Est Rev Available for Approp	\$97,886	\$26,046	\$100,636	\$207,329	106.0%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$72	\$97,958	\$123,351	\$231,579	87.7%
Total Available Resources	\$97,958	\$124,004	\$223,987	\$438,908	96.0%

DURBIN CTITF EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Transportation					
Property Appraiser Fee	\$0	\$0	\$0	\$0	0.0%
Tax Collector Fee	0	0	0	0	0.0%
Contractual Services	0	0	0	0	0.0%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	223,987	438,908	96.0%
GRAND TOTAL	\$0	\$0	\$223,987	\$438,908	96.0%

SUMMER HAVEN MSTU REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Taxes					
Current Ad Valorem Taxes	\$52,750	\$56,182	\$72,637	\$73,687	1.4%
Subtotal	\$52,750	\$56,182	\$72,637	\$73,687	1.4%
Intergovernmental Revenue					
Economic Environment State Grant	2,663	0	0	0	0.0%
Subtotal	\$2,663	\$0	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earnings	\$3,586	\$4,707	\$500	\$2,500	400.0%
Subtotal	\$3,586	\$4,707	\$500	\$2,500	400.0%
Total Estimated Revenues	\$58,999	\$60,889	\$73,137	\$76,187	4.2%
Less Statutory Reduction	0	0	(3,657)	(3,809)	4.2%
Est Rev Available for Approp	\$58,999	\$60,889	\$69,480	\$72,378	4.2%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$194,362	\$173,518	\$203,178	\$284,022	39.8%
Total Available Resources	\$253,361	\$234,407	\$272,658	\$356,400	30.7%

SUMMER HAVEN MSTU EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Transportation					
Property Appraiser Fee	\$1,353	\$814	\$803	\$915	13.9%
Tax Collector Fee	1,055	1,124	1,216	1,422	16.9%
Contractual Services	77,436	18,312	270,639	95,714	-64.6%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	258,349	100.0%
GRAND TOTAL	\$79,844	\$20,250	\$272,658	\$356,400	30.7%

COASTAL HIGHWAY MSTU REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Taxes					
Current Ad Valorem Taxes	\$0	\$0	\$0	\$21,127	100.0%
Subtotal	\$0	\$0	\$0	\$21,127	100.0%
Intergovernmental Revenue					
Economic Environment State Grant	0	0	0	0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earnings	\$0	\$621	\$0	\$500	100.0%
Subtotal	\$0	\$621	\$0	\$500	100.0%
Total Estimated Revenues	\$0	\$621	\$0	\$21,627	100.0%
Less Statutory Reduction	0	0	0	(1,081)	0.0%
Est Rev Available for Approp	\$0	\$621	\$0	\$20,546	100.0%
Other Financing Sources					
Transfer from Funds	\$0	\$100,000	\$0	\$0	0.0%
Subtotal	\$0	\$100,000	\$0	\$0	0.0%
Estimated Cash Carryforward	\$0	\$0	\$100,000	\$65,569	-34.4%
Total Available Resources	\$0	\$100,621	\$100,000	\$86,115	-13.9%

COASTAL HIGHWAY MSTU EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Culture and Recreation					
Contractual Services	\$0	\$18,951	\$31,049	\$17,824	-42.6%
Clerk of Court Services	0	1,422	48,578	45,119	-7.1%
Operating Supplies	0	0	0	2,626	100.0%
Tax Collector Services	0	0	0	411	100.0%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$20,135	100.0%
Reserve	0	0	20,373	0	-100.0%
GRAND TOTAL	\$0	\$20,373	\$100,000	\$86,115	-13.9%

SOUTH PONTE VEDRA BLVD MSTU REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Taxes					
Current Ad Valorem Taxes	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Intergovernmental Revenue					
Economic Environment State Grant	0	0	0	0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earnings	\$0	\$2,791	\$0	\$0	0.0%
Subtotal	\$0	\$2,791	\$0	\$0	0.0%
Total Estimated Revenues	\$0	\$2,791	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$0	\$2,791	\$0	\$0	0.0%
Other Financing Sources					
Transfer from Funds	\$0	\$450,000	\$0	\$0	0.0%
Subtotal	\$0	\$450,000	\$0	\$0	0.0%
Estimated Cash Carryforward	\$0	\$0	\$449,186	\$439,963	-2.1%
Total Available Resources	\$0	\$452,791	\$449,186	\$439,963	-2.1%

SOUTH PONTE VEDRA BLVD MSTU EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Culture and Recreation					
Contractual Services	\$0	\$0	\$350,000	\$0	-100.0%
Clerk of Court Services	0	2,942	47,058	45,751	-2.8%
Engineering Services	0	0	50,000	386,421	672.8%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	2,128	7,791	266.1%
GRAND TOTAL	\$0	\$2,942	\$449,186	\$439,963	-2.1%

PONTE VEDRA MSTU REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Taxes					
Current Ad Valorem Taxes	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Intergovernmental Revenue					
Culture / Recreation State Grant	0	0	500,000	0	-100.0%
Subtotal	\$0	\$0	\$500,000	\$0	-100.0%
Miscellaneous Revenue					
Interest Earnings	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Total Estimated Revenues	\$0	\$0	\$500,000	\$0	-100.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$0	\$0	\$500,000	\$0	-100.0%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$0	\$0	\$0	\$0	0.0%
Total Available Resources	\$0	\$0	\$500,000	\$0	-100.0%

PONTE VEDRA MSTU EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Culture and Recreation					
Tax Collector Services	\$0	\$0	\$0	\$0	0.0%
State Grant Expenditure	0	0	500,000	0	-100.0%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$0	\$0	\$500,000	\$0	-100.0%

SIDEWALK MITIGATION FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Charges for Service					
Developer Sidewalk Fees	\$0	\$47,464	\$0	\$0	0.0%
Subtotal	\$0	\$47,464	\$0	\$0	0.0%
Miscellaneous Revenues					
Interest Earnings - SBA	\$398	\$732	\$0	\$0	0.0%
Interest Earnings - Money Market	0	0	0	0	0.0%
Subtotal	\$398	\$732	\$0	\$0	0.0%
Total Estimated Revenues	\$398	\$48,196	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$398	\$48,196	\$0	\$0	0.0%
Estimated Cash Carryforward	\$33,079	\$14,872	\$48,012	\$53,795	12.0%
Total Available Resources	\$33,477	\$63,068	\$48,012	\$53,795	12.0%

SIDEWALK MITIGATION FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Transportation					
Sidewalk Expenditures	\$18,605	\$14,774	\$48,012	\$53,795	12.0%
Non-Operational					
Reserve	\$0	\$0	\$0	\$0	0.0%
GRAND TOTAL	\$18,605	\$14,774	\$48,012	\$53,795	12.0%

ENTERPRISE FUNDS

Enterprise Funds, also called Proprietary Funds, are used to account for services that are financed and operated in a manner similar to a private business where the intent is that all costs related to the service, including asset depreciation, be recovered through user charges or other fees. Enterprise Funds are intended to be self-supporting without financial assistance from other governmental funds such as the General Fund. Enterprise Funds must also generate sufficient funds to maintain and replace its facilities as well as provide for expansion of services when needed.

SOLID WASTE MANAGEMENT FUND

\$49,263,696

The Solid Waste Management Fund provides for the management of the County's closed landfill; operation and maintenance of a leachate collection system from the landfill; monitoring of groundwater quality and gas migration at the landfill; the operation of two transfer station; the collection and proper disposal of residential and commercial waste, household hazardous waste, white goods (i.e., old refrigerators and other appliances) and yard waste; and the enforcement of solid waste disposal ordinances.

UTILITY SERVICES FUND

\$181,204,692

The Utility Services Fund provides for services related to the processing and distribution of the County's water supply, including management, operation and maintenance of water mains, valves, hydrants and meters. This fund provides for the upkeep, maintenance and 24-hour operation of four (4) County water treatment plants with a combined capacity of 13.039 million gallons per day. Further, it provides for services associated with the operation and maintenance of six (6) County wastewater treatment facilities.

PV UTILITY SERVICES FUND

\$36,251,937

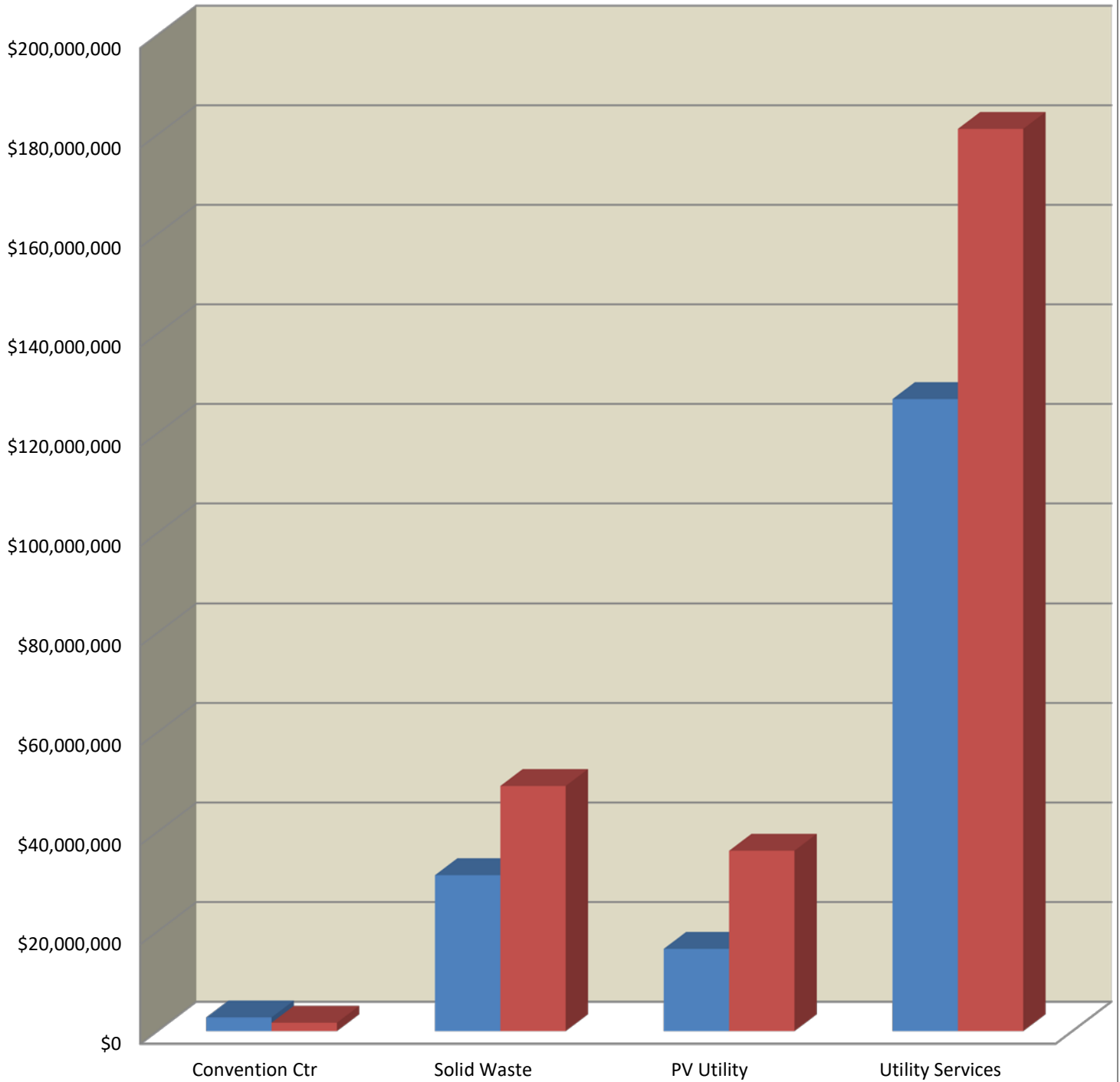
The PV Utility Services Fund initially related to the acquisition of the St. Johns Service Company. This utility was purchased in FY 2006 and serves a portion of the Ponte Vedra area in St. Johns County. The Intercoastal Utility System was added in FY 2008, also serving the Ponte Vedra area. This fund provides for the upkeep, maintenance and 24-hour operation of four (4) County water treatment plants with a combined capacity of 15.0 million gallons per day. Further, it provides for services associated with the operation and maintenance of four (4) County wastewater treatment facilities.

CONVENTION CENTER FUND

\$1,692,100

In July 1996, the County Commission issued \$16,990,000 in revenue bonds to fund the construction of the County Convention Center located at the World Golf Village in St. Johns County. This fund accounts for expenditures associated with this project, which include primarily debt service. The Convention Center was completed and began operations during FY 1998.

Enterprise Funds 10-Year Budget Comparison FY 2011 and FY 2021



Comment: County Utilities expansion has been the main reason for Enterprise Fund budget increases.

SOLID WASTE ENTERPRISE FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Taxes					
Franchise Fees	\$0	\$0	\$0	\$0	0.0%
Application Fees	0	0	0	0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Intergovernmental Revenue					
Economic Environment Fed Grant	\$0	\$0	\$0	\$0	0.0%
Physical Environment State Grant	0	0	0	0	0.0%
Other Grants	0	0	0	0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Charges for Services					
Landfill Cash Sales	259,341	235,866	250,000	225,000	-10.0%
Landfill Charge Sales	6,246,038	6,431,663	7,250,000	6,550,000	-9.7%
Residential Assessments	5,693,271	5,936,880	6,260,215	5,052,156	-19.3%
Delinquent Residential Assessment	36,971	38,967	0	0	0.0%
Residential Collections	8,987,962	9,345,302	9,604,913	10,697,086	11.4%
Delinquent Residential Collections	55,336	57,882	0	0	0.0%
Residential Recycling	2,995,852	3,115,065	3,893,884	5,711,156	46.7%
Delinquent Recycling	18,445	19,293	0	0	0.0%
Recycling Revenue	42,372	44,107	40,000	40,000	0.0%
Subtotal	\$24,335,588	\$25,225,025	\$27,299,012	\$28,275,398	3.6%
Miscellaneous Revenue					
Interest Earnings	\$377,490	\$539,759	\$406,637	\$419,436	3.1%
Net Increase in FV of Investments	(224,993)	408,216	0	0	0.0%
Surplus Property Sale	20,160	9,540	0	0	0.0%
Refund Prior Year Expenditure	0	0	0	0	0.0%
Other Revenue	1,307	22	0	0	0.0%
Subtotal	\$173,964	\$957,537	\$406,637	\$419,436	3.1%
Total Revenue	\$24,509,552	\$26,182,562	\$27,705,649	\$28,694,834	3.6%
Est Rev Avail for Appropriation	\$24,509,552	\$26,182,562	\$27,705,649	\$28,694,834	3.6%
Other Financing Sources					
Advance From Funds	\$0	\$0	\$312,733	\$281,316	-10.0%
Subtotal	\$0	\$0	\$312,733	\$281,316	-10.0%
Estimated Cash Forward	\$17,811,630	\$13,578,155	\$14,582,103	\$20,287,546	39.1%
Total Available Resources	\$42,321,182	\$39,760,717	\$42,600,485	\$49,263,696	15.6%

SOLID WASTE ENTERPRISE FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Physical Environment					
Long-term Care	\$218,842	\$446,933	\$398,414	\$394,734	-0.9%
Facility Operations	9,281,413	9,553,567	11,438,598	11,417,015	-0.2%
Residential Collections	9,376,931	10,136,369	11,203,209	12,005,499	7.2%
Recycling Collections	3,430,719	4,478,228	5,084,957	5,327,037	4.8%
Non-Operational					
Debt Service	\$0	\$0	\$0	\$0	0.0%
Depreciation	375,223	342,599	400,000	400,000	0.0%
Salary & Benefit Compensation	7,785	3,960	11,500	11,500	0.0%
Pension Expense Adjustment	0	0	0	0	0.0%
Asset Disposition	11	0	0	0	0.0%
Amortization	0	0	0	0	0.0%
Transfer to Funds	1,981,646	0	0	0	0.0%
Advance to Funds	0	5,000,000	0	0	0.0%
Reserve	\$0	\$0	\$9,946,524	\$12,178,273	22.4%
Post - Closure Reserve	0	0	4,112,666	3,784,757	-8.0%
Special Contingency Reserve	0	0	0	3,744,881	100.0%
Department Reserves	0	0	4,617	0	-100.0%
GRAND TOTAL	\$24,672,570	\$29,961,656	\$42,600,485	\$49,263,696	15.6%

ENTERPRISE FUNDS

SERVICE AREA: **PHYSICAL ENVIRONMENT**

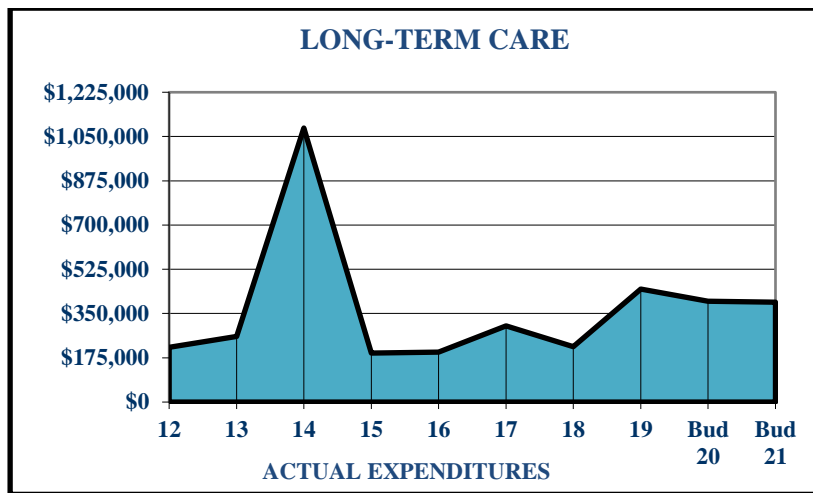
DEPARTMENT: **SOLID WASTE MANAGEMENT**

PROGRAM: **LONG TERM CARE**

PROGRAM DESCRIPTION:

The Long Term Care program relates to the mandated maintenance of the closed Phase II Tillman Ridge Landfill. The long term care is required by the Florida Department of Environmental Protection (FDEP) as part of the closure permit. Although the long-term care period mandated by the FDEP for the closed Phase I Tillman Ridge landfill has ended, non-mandated maintenance is still required and being carried out.

MISSION: To ensure that all obligations of the County in the FDEP Closure and Long Term Maintenance permit are met in a timely manner at minimal cost.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily represents normal operating expenditures as well as a carry forward of funds in Capital Outlay for leachate system improvements.

REVENUE:

The revenue required to fund the long term care of the closed Phase II Tillman Ridge Landfill is carried in a separate escrowed reserve required by Florida Statute. The escrowed reserve is comprised of a portion of the tipping fees collected on the waste disposed and interest earned. This escrow is used to meet the annual budgetary requirements over the prescribed time obligation (30 years after closure).

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$66,637	\$95,056	\$107,367	\$118,814	\$116,266
Operating Expenses	\$118,382	\$123,786	\$143,410	\$136,440	\$154,623
Capital Outlay	\$116,114	0	\$196,156	\$143,160	\$123,845
TOTAL	\$301,132	\$218,842	\$446,933	\$398,414	\$394,734

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Continued maintenance and storm water drainage improvements at the closed Phase II Landfill.
- ◆ Maintained a clean compliance record with the Florida Department of Environmental Protection (FDEP).
- ◆ Ground water restoration at the closed Phase I Landfill was completed and continues into short-term monitoring.
- ◆ Secondary use of the closed Phase I North landfill for dredge materials drying and soil material reuse.
- ◆ Continued support for secondary use for the public at the closed Phase I South landfill for BMX and RC Flyers Club remote control recreational airplanes.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Ensure the closed Phase II Landfill is properly maintained in accordance with the FDEP closure permit.
- Continue assessment and storm water drainage improvements at the closed Phase II Landfill.
- Continue ground water monitoring and support for secondary use for the public at the closed Phase I Landfill.
- Maintain a clean compliance record with the FDEP.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	1.3	1.4	1.4
	Total Operating and Maintenance Expenditures	\$250,777	\$232,861	\$270,889
O U T P U T	Acres maintained	290	290	290
	Post Closure Reserve	\$4,355,113	\$4,112,666	\$3,784,757
E F F I C	Cost per Acre of Closed Landfill	\$865	\$803	\$934
	Program Cost per Capita (Adjusted for Inflation)	\$1.00	\$0.95	\$1.05
	% Program Cost / Post Closure Reserve	5.8%	5.7%	7.2%
E F F E C T	% of Days that Environmental Standards are Met	100%	100%	100%
	# of Secondary Use Applications	2	2	2

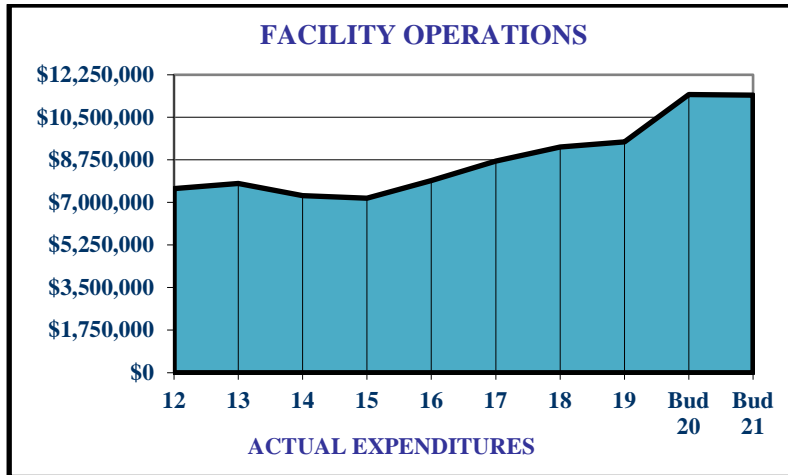
ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT
DEPARTMENT: SOLID WASTE MANAGEMENT
PROGRAM: FACILITY OPERATIONS

PROGRAM DESCRIPTION:

Solid Waste Facility Operations administers the contract to operate, transport and dispose of solid waste that arrives at the Tillman Ridge and Stratton Road Transfer Stations and operates the scale houses at both facilities. Additional responsibilities include management of the inter-local agreements with the City of St. Augustine and the City of St. Augustine Beach, (1) disposal, (2) residential, (15) commercial and (31) construction/demolition franchises, public outreach, education programs, household hazardous waste collection and processing, and responding to citizen or business service requests.

MISSION: To manage the contract for the operation and transportation for out-of-County disposal of the County’s solid waste. This also includes the proper control of all hazardous waste, as well as review and enforcement of the waste collection franchises. To ensure all environmental requirements are met and all contract obligations are met in a timely manner.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects increases in contractual services attributed to CPI adjustments and overall county growth.

REVENUE:

The revenue required to fund this Program is generated by the \$57.00 non-ad valorem solid waste disposal assessment for all residential structures in the unincorporated portion of the County. A waste disposal fee of \$57.00 per ton is assessed for all commercial solid waste entering the facility.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$712,576	\$673,807	\$673,156	\$743,709	\$722,122
Operating Expenses	\$7,772,900	\$8,509,707	\$8,862,205	\$10,127,466	\$10,328,261
Capital Outlay	\$211,816	\$97,899	\$15,210	\$567,423	\$366,632
Other Expenses	\$0	\$0	\$2,995	\$0	\$0
TOTAL	\$8,697,292	\$9,281,413	\$9,553,567	\$11,438,598	\$11,417,015

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Held Special Community Collection Day events for household hazardous waste, electronics and tires at different locations in the County. Residents are educated on programs offered and proper handling of items at these events.
- ◆ Implemented a shift to a virtual platform by creating videos, digital presentations, and activities to provide to schools and HOA's in St. Johns County. This allows the department to continue to provide a channel of public engagement in order to expand our outreach program.
- ◆ Participated in public events and expos in the County to promote waste reduction, recycling, and sustainability through the development of promotional and educational materials.
- ◆ Continued to develop and configure contract management software to monitor contract compliance which will achieve consistency and tie efficiencies.
- ◆ Assisted in the development of the SJC Public Works Disaster Response and Recovery Guide. This guide provides organizational structure, guidance, and standard operating procedures (SOP) for the preparation of and response to a major disaster event.
- ◆ Executed Non-Exclusive Franchise Agreements with 15 independent contractors for the hauling of commercial/industrial solid waste within the County.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Continue to improve response time to customer service needs and increase community outreach.
- Educate and expand the household hazardous waste collection program to ensure opportunities in all areas of the County.
- Improve contract management and monitoring of disposal, residential, construction & demolition, and commercial hauling franchises.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	6.35	7.20	7.25
	Total Operating and Maintenance Expenditures	\$9,535,362	\$10,546,058	\$11,050,383
O U T P U T	Avg. Daily Tons Solid Waste Processed	619	641	652
	Gallons of Leachate Managed	715,214	518,708	600,000
	Tons of Waste Processed	193,724	200,469	204,076
E F F I C	Program Cost Per Ton	\$49.22	\$52.61	\$54.15
	Program Cost per Capita (Adjusted for Inflation)	\$40.92	\$42.94	\$42.68
E F F E C T	Number of Illegal Dumping / Littering Complaints	229	190	210
	% of Days that Environmental Standards are Met	100%	100%	100%
	Assessment per User Parcel	\$74.00	\$57.00	\$57.00

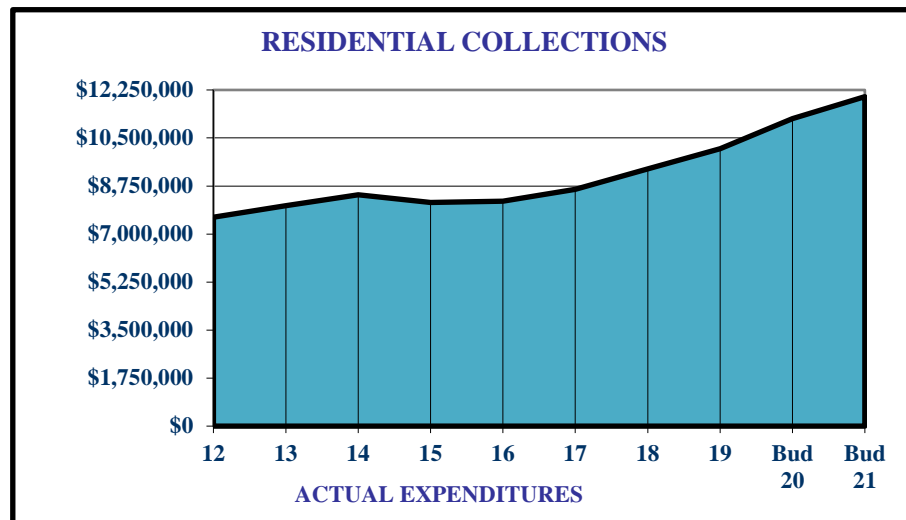
ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT
DEPARTMENT: SOLID WASTE MANAGEMENT
PROGRAM: RESIDENTIAL COLLECTIONS

PROGRAM DESCRIPTION:

In 1994 a municipal service benefit unit (MSBU) was established to ensure that each household within the unincorporated area of the County is provided curbside waste collection service. Beginning in FY 2001 the Residential Collections Department was also charged with checking the assessment system daily and verifying that all residential units receiving service are being assessed.

MISSION: To provide a high service level of uninterrupted residential waste collection to households throughout the County.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects the waste collection contract, as amended, and shows increased growth and inflation (Operating Expenses).

REVENUE:

The Residential Collections Program is funded through an annual non-ad valorem assessment of \$118.00 per household. This revenue allows for the payment to contracted waste haulers for collection service.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$302,221	\$355,987	\$425,878	\$446,703	\$472,686
Operating Expenses	\$8,323,111	\$9,020,944	\$9,710,491	\$10,756,506	\$11,532,813
Capital Outlay	0	0	0	0	0
TOTAL	\$8,625,332	\$9,376,931	\$10,136,369	\$11,203,209	\$12,005,499

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Developed new educational material to inform the public of waste reduction, recycling, and outreach programs for the department. This information is distributed through the mail, across the scales, public presentations, at community collection events, and all other outreach related events.
- ◆ Created new presentations, videos, and outreach collateral by using remote tools and technologies that are effective in reaching the community to continue engaging with residents and students.
- ◆ Worked on an improved system to send electronic transfers of the monthly Certificates of Occupancy (CO's) to the residential franchised haulers database.
- ◆ Continued to work with GIS, conducting a thorough review and update of MSBU Assessment Units and associated database for improved accuracy.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Provide County households efficient and effective curbside solid waste collection service.
- Verify all service addresses and payment of assessments.
- Review database of households exempt from County assessment.
- Distribute/mail residential garbage disposal guide to St. Johns County constituents.
- Ensure accuracy of MSBU assessment units.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	5.6	6.5	6.5
	Total Operating and Maintenance Expenditures	\$10,136,369	\$11,004,564	\$12,005,499
O U T P U T	Number of Parcels Serviced	88,509	92,696	97,316
	Residential Solid Waste Collected (tons)	75,779	85,077	98,577
	Customer Service Requests Per Month	346	349	385
E F F I C	Program Cost per Parcel	\$114.52	\$118.72	\$123.37
	Program Cost per Solid Waste Ton Collected	\$133.76	\$129.35	\$121.79
	Program Cost per Capita (Adjusted for Inflation)	\$43.50	\$44.80	\$46.37
E F F E C T	% Complaints to Parcels Served	1.5%	1.7%	1.7%
	Assessment per User Parcel	\$111.00	\$118.00	\$118.00
	% Change in Assessment	0%	6%	0%

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

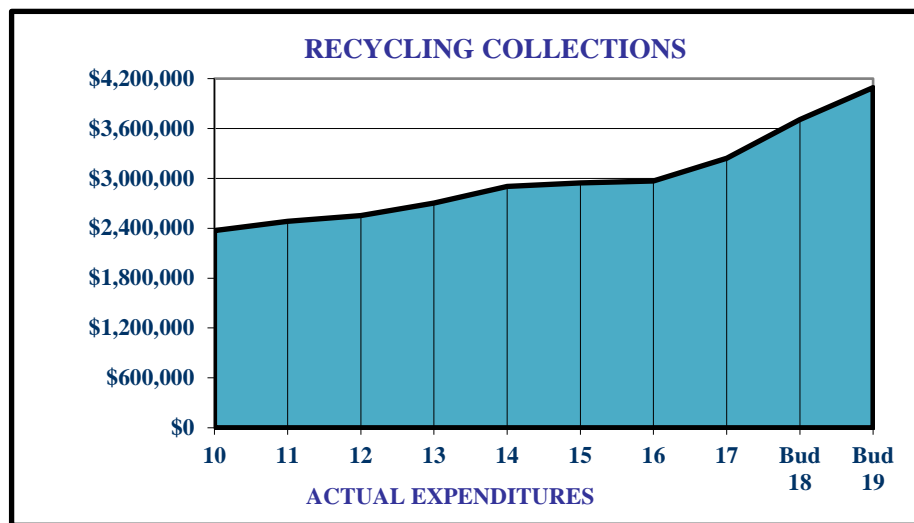
DEPARTMENT: SOLID WASTE MANAGEMENT

PROGRAM: RECYCLING COLLECTIONS

PROGRAM DESCRIPTION:

Recycling collection accounts for the residential curbside recycling program in the unincorporated portion of the County. The program is also responsible for ensuring residential service assessment and establishing new service.

MISSION: To provide convenient, cost-effective and efficient collection of recyclable materials from non-exempt residential properties within the unincorporated areas of St. Johns County; reduce reliance on virgin natural resources through recycling, and enhance environmental quality by increasing landfill life expectancy.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects the waste collection contract, as amended, and shows increased growth and inflation (Operating Expenses).

REVENUE:

Recycling Collections is funded through a non-ad valorem assessment of \$55.00 per household. This revenue pays for program administration and for the services of contracted collection of recyclable materials.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$176,508	\$203,157	\$238,602	\$235,896	\$256,979
Operating Expenses	\$3,063,810	\$3,227,562	\$4,239,625	\$4,849,061	\$5,070,058
Capital Outlay	0	0	0	0	0
TOTAL	\$3,240,318	\$3,430,719	\$4,478,227	\$5,084,957	\$5,327,037

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Continued to update the residential brochures and Solid Waste website to insure that accurate information is available to the public. The residential brochure is distributed through the mail, across the scales and during all community collection events.
- ◆ As part of the Standard Operating Procedures that were written for the Recycle Coordinator position, a reporting document was developed to ensure collected data was recorded throughout the year for final submission of the annual recycle report to DEP.
- ◆ Provided an educational presentation to over 600 students at Osceola Elementary School for those in K-5th grade. This presentation focused on reducing waste and providing students with a more in-depth understanding of recycling.
- ◆ Continued to work with GIS, conducting a thorough review and update of MSBU Assessment Units and associated database to improve accuracy.
- ◆ Worked on an improved system to send electronic transfers of the monthly Certificates of Occupancy (CO's) to the residential franchised haulers database.
- ◆ Created new outreach material to include rebranding and a redesign of the Solid Waste Division website. The new logo/slogan, "Recycle St. Johns | It's Our County" was implemented as part of our outreach campaign and will be an essential part of the new website being launched in Spring 2021.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Evaluate the cost per ton of recycled material through the curbside collection system.
- Expand the recycling services available and expand the residents receiving service.
- Continue public education on recycling program.
- Verify service provision and assessment payment by non-exempt households.

PERFORMANCE MEASURES		Actual FY `19	Estimated FY `20	Adopted FY `21
I N P U T	Number of Full-time Equivalent (FTEs)	3.1	3.5	3.5
	Total Operating and Maintenance Expenditures	\$4,478,227	\$4,870,626	\$5,327,037
O U T P U T	Number of Parcels Serviced	88,509	92,696	97,316
	Recyclable Materials Collected – Residential Tons	21,332	24,300	28,770
E F F I C	Program Cost per Parcel	\$50.97	\$52.54	\$54.74
	Program Cost per Recycling Ton Collected	\$209.93	\$200.44	\$185.16
	Program Cost per Capita (Adjusted for Inflation)	\$19.22	\$19.83	\$20.58
E F F E C T	% Total Participants (Residential) in Recycling	38%	38%	38%
	Residential Recycling (% of Residential Waste)	28%	29%	29%
	Assessment per User Parcel	\$37.00	\$55.00	\$55.00

WHAT DOES MY COUNTY UTILITY BILL PAY FOR?

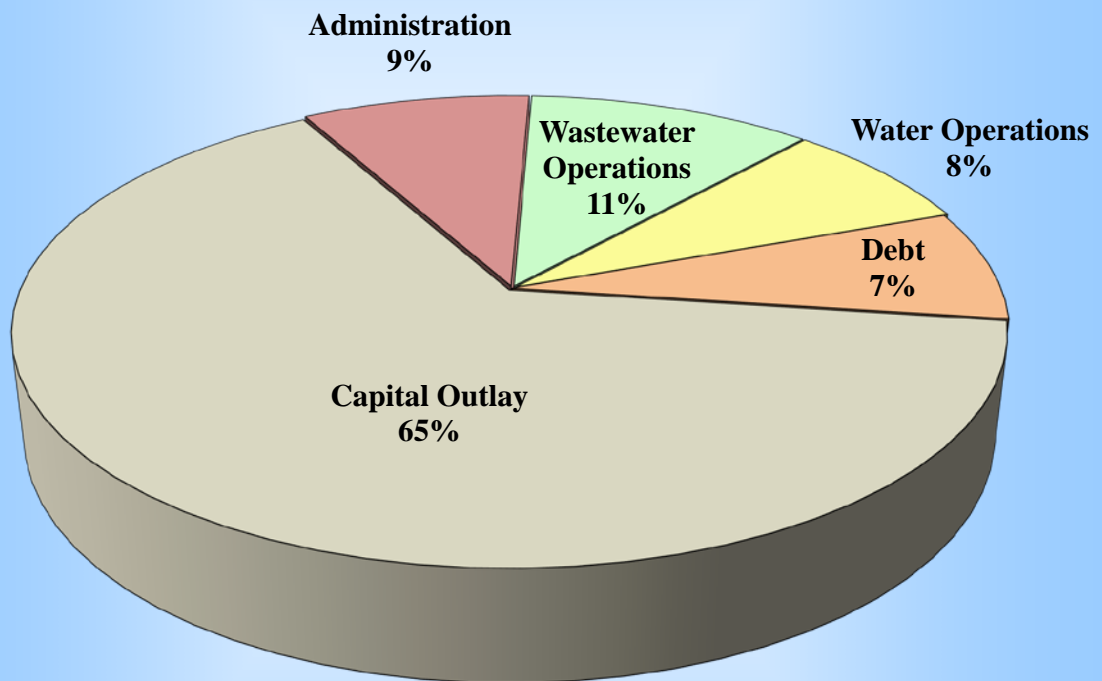


Chart represents Main Utility only and does not include the Ponte Vedra Utility Services operation.

UTILITY SERVICES FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Licenses & Permits					
Plan Check Fees	\$368,188	\$407,784	\$356,700	\$368,000	3.2%
Subtotal	\$368,188	\$407,784	\$356,700	\$368,000	3.2%
Intergovernmental Revenue					
Physical Environment State Grant	\$322,245	\$0	\$0	\$0	0.0%
Other Physical Environment Grant	496,139	120,300	0	0	0.0%
Public Safety Federal Grant	0	0	349,065	106,728	-69.4%
Public Safety State Grant	0	0	0	0	0.0%
Management Services	1,044,258	1,147,259	1,147,259	1,304,412	13.7%
Subtotal	\$1,862,642	\$1,267,559	\$1,496,324	\$1,411,140	-5.7%
Charges for Services					
Water Sales	\$18,226,211	\$19,866,850	\$18,324,096	\$20,160,000	10.0%
Service Fees	706,543	738,116	619,200	600,000	-3.1%
Meter Installations	820,533	590,519	489,500	597,500	22.1%
Water Unit Connection Fees	3,517,538	3,021,096	2,411,268	2,454,672	1.8%
Sewer Fees	15,636,498	17,016,390	16,542,600	17,868,000	8.0%
Sewer Unit Connection Fees	4,106,869	3,839,187	3,052,812	3,107,760	1.8%
Leachate Treatment	3,727	3,752	2,760	3,600	30.4%
Lab Fees	1,167	2,402	3,000	0	-100.0%
Oil & Grease Revenue	50,925	52,425	52,250	52,250	0.0%
Reuse Unit Connection Fee	168,553	177,302	210,000	300,000	42.9%
Reuse Water Sales	527,181	833,039	570,000	900,000	57.9%
Filing/Application Fees	15,335	7,050	10,000	9,000	-10.0%
Pretreatment Permit Fees	0	0	7,625	1,750	-77.0%
Telemetry Fees	81,250	124,516	162,500	81,250	-50.0%
Service Charge on Returned Checks	10,966	13,753	12,000	15,000	25.0%
Subtotal	\$43,873,296	\$46,286,397	\$42,469,611	\$46,150,782	8.7%
Miscellaneous Revenue					
Interest Earnings	\$947,425	\$1,437,568	\$1,174,337	\$1,331,936	13.4%
Net Increase in FV of Investments	(1,091,415)	1,840,825	0	0	0.0%
Tax Exempt Building Rental	48,447	60,143	60,143	60,143	0.0%
Lease of Communications	0	0	20,450	20,450	0.0%
Sale of Surplus Property	(37,962)	12,555	0	0	0.0%
Contributions	13,938,564	0	0	0	0.0%
Refund Prior Year Expenditures	52	59,404	0	0	0.0%
Other Revenue	227,031	33,872	22,230	22,230	0.0%
Subtotal	\$14,032,142	\$3,444,367	\$1,277,160	\$1,434,759	12.3%
Total Revenue	\$60,136,268	\$51,406,107	\$45,599,795	\$49,364,681	8.3%
Est Rev Avail for Appropriation	\$60,136,268	\$51,406,107	\$45,599,795	\$49,364,681	8.3%

UTILITY SERVICES FUND REVENUE SUMMARY, Cont.

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Other Financing Sources					
Advance From Funds	\$0	\$0	\$312,732	\$281,316	-10.0%
State Revolving Loan Proceeds	0	0	11,151,220	30,169,314	170.5%
Transfer From Funds	13,429,836	0	0	0	0.0%
Subtotal	\$13,429,836	\$0	\$11,463,952	\$30,450,630	165.6%
Estimated Cash Forward	\$85,296,033	\$84,481,105	\$88,262,068	\$101,389,381	14.9%
Total Available Resources	\$158,862,137	\$135,887,212	\$145,325,815	\$181,204,692	24.7%

UTILITY SERVICES FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Physical Environment					
Administration	\$8,062,740	\$7,691,402	\$8,962,695	\$9,054,122	1.0%
Water Treatment	3,456,311	3,738,709	4,140,462	4,102,381	-0.9%
Transmission & Distribution	2,820,094	2,815,801	2,841,092	2,333,963	-17.8%
Laboratory Services	572,439	553,744	605,093	614,833	1.6%
Wastewater Treatment	4,954,699	5,358,114	6,373,576	6,319,537	-0.8%
Lift Stations & Lines	2,387,540	2,662,747	2,690,259	2,670,610	-0.7%
Industrial Pre-Treatment	152,575	155,330	176,760	170,870	-3.3%
SCADA	456,133	536,317	616,312	657,389	6.7%
State Revolving Loan Projects	0	47,037	11,104,183	30,122,277	171.3%
Capital Projects	16,833,640	10,985,919	32,294,890	42,518,430	31.7%
Disaster Recovery	89,901	145,398	0	0	0.0%
Non-Operational					
Debt Service	\$4,437,414	\$7,220,788	\$7,170,564	\$7,274,386	1.4%
Depreciation	14,220,795	14,960,599	15,555,206	14,799,119	-4.9%
Salary & Benefit Compensation	13,461	44,619	0	0	0.0%
Bad Debt Expense	297,168	55,565	0	0	0.0%
Asset Disposition	61,950	10,052	0	0	0.0%
Bond Amortization	197,955	197,955	218,000	187,065	-14.2%
Miscellaneous Expense	12,798,903	5,176,259	0	0	0.0%
Reserves					
Working Capital Reserve	\$0	\$0	\$10,323,009	\$10,037,895	-2.8%
Reserve	0	0	1,611,922	3,744,881	132.3%
Current Account Reserve	0	0	19,645,277	13,285,965	-32.4%
Reserve for Capital Outlay	0	0	10,376,008	22,496,935	116.8%
Customer Deposits	0	0	1,561,235	1,608,151	3.0%
R & R Fund Reserve	0	0	1,743,335	1,901,400	9.1%
Debt Service Reserve	0	0	7,315,937	7,304,483	-0.2%
GRAND TOTAL	\$71,813,718	\$62,356,355	\$145,325,815	\$181,204,692	24.7%

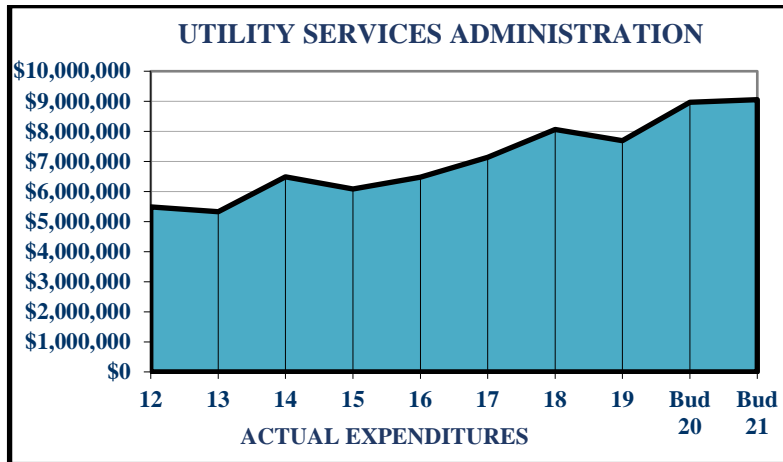
ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT
DEPARTMENT: UTILITY SERVICES
PROGRAM: UTILITY SERVICES ADMINISTRATION

PROGRAM DESCRIPTION:

This program is responsible for monthly reading, billing and collection of approximately 95,000 combined water and sewer Equivalent Residential Connections (ERC's). This program administers and coordinates utility status management reporting, reviews engineering drawings, manages construction and performs inspections and surveys for new utility construction. This program also enforces the County's Utility Ordinance. The program manages a 5-year Utility Services Capital Improvement Program (CIP) and serves as a principal contact for developers, consultants, engineers and contractors. The program also processes Florida Department of Environmental Protection (FDEP) and Florida Department of Transportation (FDOT) permit applications and is responsible for developing and implementing the Utility's Geographic Information System (GIS). This program also oversees the Ponte Vedra Utility Services system.

MISSION: To provide safe and high quality potable drinking water and reliable sewer service to all County customers, continue to enforce design standards for new installation, update record drawings and GIS data layers, provide accurate and timely billing, maintain precise records, provide excellent customer service, monitor backflow prevention and cross connection control programs, and update and enforce the County Utility Ordinance at all times.



FY 2021 BUDGET HIGHLIGHTS: The budget primary reflects an increase of 1.05 FTE.

REVENUE:

The revenue to fund this program is primarily provided by water sales, wastewater fees, development service fees and service charges.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$4,072,964	\$4,675,765	\$4,433,388	\$5,054,818	\$5,090,966
Operating Expenses	2,945,170	3,169,963	3,199,378	3,681,657	3,780,556
Capital Outlay	117,901	217,012	58,636	226,220	182,600
TOTAL	\$7,136,035	\$8,062,740	\$7,691,402	\$8,962,695	\$9,054,122

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Began construction of the Northwest Water Treatment Plant Expansion project from 6.0 MGD to 9.0 MGD.
- ◆ Began construction of the Northeast Water Treatment Plant expansion to add a 1.0 MG Ground Storage Tank.
- ◆ Completed a HMGP (Hazard Mitigation Grant Program) project to install emergency generators at existing treatment facilities.
- ◆ Completed improvements at the Shores and SR 207 Master Liftstations.
- ◆ Continued to expand the Utility’s long term Renewal and Replacement (R&R) program to address aging infrastructure for manholes, pipelines, and lift stations.
- ◆ Continued management of a consolidated Main and Ponte Vedra Utility enterprise fund.

County Goal #5: Participate in Regional Initiatives

- ◆ Maintained the Integrated Water Resource Plan to address the County’s future water supply.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Maintain billing package to accommodate technology and future customer service upgrades.
- Integrate maintenance management, customer information, and the billing system with GIS.
- Continue to pursue the acquisition of water and wastewater utilities consistent with the County’s Acquisition Policy.
- Maintain a system for Backflow Prevention & Cross-Connection control with emphasis on monitoring and enforcement.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	58.10	60.60	61.65
	Total Operating and Maintenance Expenditures	\$7,632,766	\$8,265,190	\$8,871,522
	Total Utility CIP Budget Managed	\$24,849,641	\$43,399,073	\$72,640,707
O U T P U T	Number of Service Requests Performed	22,644	18,932	22,500
	Number of Work Orders Issued	9,166	8,762	9,500
	Number of Customer Accounts (Water ERC’s)	50,019	52,020	54,100
E F F I C	% Program Cost of Total Utility Budget (excluding Reserves)	10.6%	8.9%	7.3%
	Customer Accounts per Billing/CS Staff	4,168	4,335	4,508
	Number of Meters Read & Billed per Month	38,682	40,158	41,694
E F F E C T	Average Monthly Utility Bill – 5.5k gals. (Water & Sewer)	\$71.93	\$73.22	\$74.68
	Lost Time due to Workplace Accidents (days)	0	0	0
	% of Customers on Credit Card /ACH/Alternative Payment Methods	76%	79%	82%

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

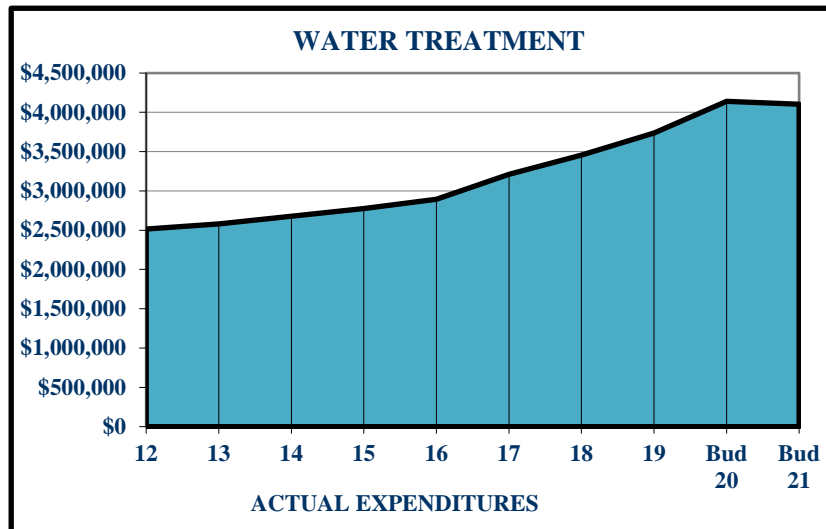
DEPARTMENT: UTILITY SERVICES

PROGRAM: WATER TREATMENT

PROGRAM DESCRIPTION:

This program is responsible for the upkeep, maintenance and 24-hour operation of 4 water treatment plants and 3 additional consecutive water systems and grounds for a total combined capacity of 16.824 million gallons per day (MGD). Water Treatment also operates and maintains 18 supply wells, 10 water storage tanks and 1 elevated tank essential to water distribution. Management and staff oversee quality control, respond to customer complaints and maintain regulatory compliance with the Florida Department of Environmental Protection (FDEP), the U.S. Environmental Protection Agency (EPA), the St. Johns River Water Management District and other regulatory agencies. This program also oversees the Water Treatment Division of the Ponte Vedra Utilities system.

MISSION: To provide safe, clean, high quality drinking water to the citizens and visitors of St. Johns County through efficient, effective and professional operation of treatment facilities and associated distribution systems.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating conditions.

REVENUE:

The revenue to fund this program is provided by Water and Wastewater Fees and Service Charges.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '20
Personal Services	\$833,984	\$925,675	\$1,070,167	\$1,153,665	\$1,123,071
Operating Expenses	2,376,059	2,528,110	2,665,420	2,939,797	2,948,310
Capital Outlay	0	2,526	3,122	47,000	31,000
TOTAL	\$3,210,043	\$3,456,311	\$3,738,709	\$4,140,462	\$4,102,381

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Started design and construction of replacement well TR43 at CR214 wellfield.
- ◆ Started construction of 6.0 MGD to 9.0 MGD upgrades at the Northwest Water Plant.
- ◆ Completed cleaning and 5 year inspection of hydro tank #1 at the Hastings Water Plant.
- ◆ Continued construction of the Northeast Booster pump and storage tank upgrades.
- ◆ Completed cleaning and 5 year inspection of hydro and storage tank at the Bartram Oaks Water Plant.
- ◆ Completed delivery of Water Quality Reports to all utility customers.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- To process good tasting drinking water that meets or exceeds all Federal and State requirements.
- To maintain integrity and efficiency of equipment and facilities through aggressive, preventive maintenance programs.
- To provide safe, clean drinking water to meet the growing customer demands through attention to the infrastructure.
- To maximize and retain the number of certified operators on staff.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalent (FTEs)	13	13	13
	Total Operating and Maintenance Expenditures	\$3,735,587	\$3,880,129	\$4,071,381
O U T P U T	Millions of Gallons Pumped and Purchased	3,608.9	3,717.1	3,828.7
	Concentrate Pumped in Millions of Gallons	164.3	166.5	171.5
	Number of Customer Accounts (Water ERC's)	50,019	52,020	54,100
E F F I C	Program Cost / Million Gallons Pumped/Purchased	\$1.04	\$1.04	\$1.06
	Program Cost per Customer Account	\$74.68	\$74.59	\$75.26
	Average Flow (MGD) / FTE	.761	.783	.807
E F F E C T	% of Days in Federal/State Compliance	100%	100%	100%
	% Preventive Maintenance Completed on Schedule	80%	85%	85%
	Number of Certified Operators	12	12	12

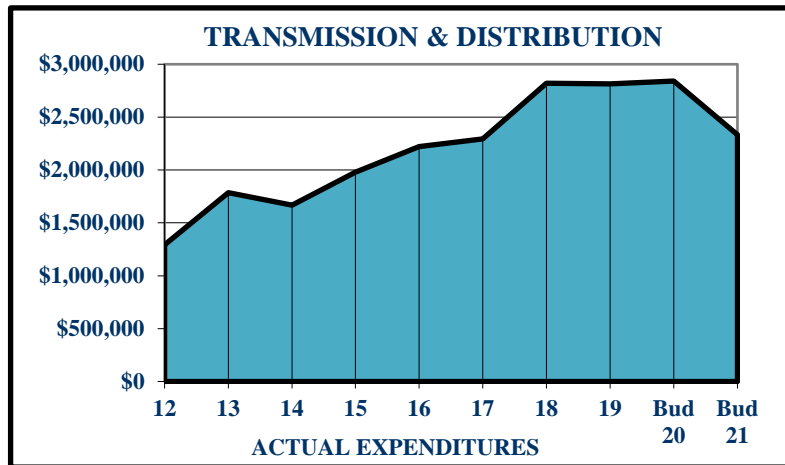
ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT
DEPARTMENT: UTILITY SERVICES
PROGRAM: TRANSMISSION & DISTRIBUTION

PROGRAM DESCRIPTION:

This program is responsible for installation of new services, repairing all water and sewer lines, replacement of old and inadequate mains and lines, utility relocations, service extensions and maintaining assigned equipment. This program also performs all excavation activities for water and sewer lines, maintains and repairs all gravity sewer piping, appurtenances and stoppages. Transmission and Distribution responds 24 hours per day to all emergency calls on the aforementioned items. The program maintains approximately 1,451.99 miles of water, sewer and reuse mains throughout the utility service area and has approximately 52,000 water/sewer/reuse residential equivalencies connected. This program also maintains approximately 4,618 fire hydrants and locates all water and sewer lines in the service area per the Sunshine One-Call Locate Program. Additionally, water mains and sewer force main collection piping of various sizes is extended to customers throughout the County.

MISSION: To maintain and upgrade the transmission and distribution system, including all force mains and gravity collection systems, while providing an efficient and effective level of service to St. Johns County residents.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects a decrease due to no longer funding meter replacements from this department.

REVENUE:

The revenue to fund this program is provided by Water and Wastewater Fees and Service Charges.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$1,214,441	\$1,367,513	\$1,423,259	\$1,564,370	\$1,562,498
Operating Expenses	1,056,497	1,250,277	1,300,349	1,184,277	520,965
Capital Outlay	22,229	202,304	92,193	92,445	250,500
TOTAL	\$2,293,167	\$2,820,094	\$2,815,801	\$2,841,092	\$2,333,963

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Completed construction of 200' of 8" water main on Mac Rd.
- ◆ Processed approximately 17,446 utility locate work orders.
- ◆ Responded and completed 159 after hour emergency call outs.
- ◆ Completed 1,670 fire hydrant inspections.
- ◆ Continued rehab of Hastings infrastructure including fire hydrants, manholes, gravity lines and force mains.
- ◆ Completed 1,794 work orders for a variety of maintenance issues.
- ◆ Maintained approximately 375 miles of gravity sewer collection infrastructure.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Install water mains and sewer force mains to areas needing service and to accommodate new customers.
- Maintain flow throughout the collection system.
- Upgrade transmission and distribution system in problem areas.
- Decrease number of days to complete new tap installations.
- Perform utility locates within the time frame specified in the Underground Facility Damage Prevention & Safety Act, Florida Statute 556.
- Ensure employees obtain their Distribution and Collection License, CDL and traffic safety courses.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTE's)	22	22	22
	Total Operating and Maintenance Expenditures	\$2,723,608	\$2,807,409	\$2,083,463
O U T P U T	Length of New Water & Sewer Mains Installed (in feet)	1,360'	1,000'	1,000'
	# of Taps Installed	138	150	165
	# of Water and Sewer Line Locates	17,446	17,850	18,250
E F F I C	Avg. Hrs. per Employee/Water Service Installed	4	4	4
	Average Response Time to Call-Outs After Normal Working Hours (minutes)	60	60	60
	New Installation Completion Time (days)	90	90	90
E F F E C T	% of Emer. Call-Outs Responded to Within 2 Hrs.	100%	100%	100%
	% of Emer. Call-Outs Repaired Within 8 Hrs.	100%	100%	100%
	% Employees having Distribution & Collection License	70%	91%	91%

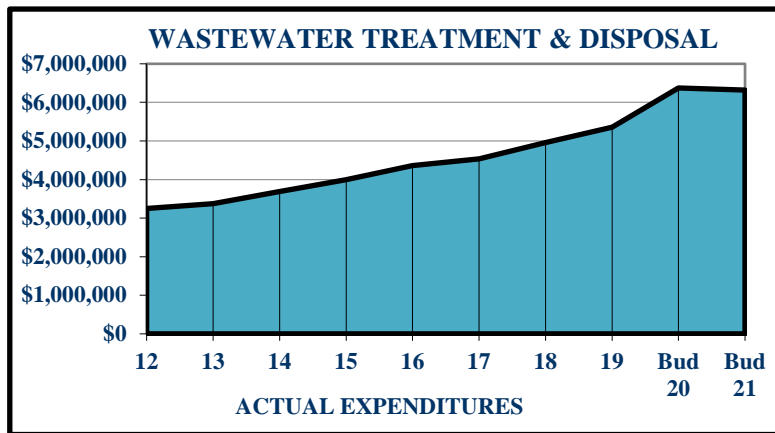
ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT
DEPARTMENT: UTILITY SERVICES
PROGRAM: WASTEWATER TREATMENT & DISPOSAL

PROGRAM DESCRIPTION:

This program is responsible for treating and disposing domestic wastewater to protect the environment of St. Johns County. The system also produces on an annual average 2,059,000 gallons per day of reuse water. Aerobic sludge is accepted from local private facilities, which is processed for 100% reuse. The Wastewater Program maintains and oversees six (6) wastewater treatment facilities throughout the County. These include facilities at Anastasia Island (4,950,000 gallons/day), NW WWTP (3,000,000 gallons/day), SR 16 and I-95 (1,000,000 gallons/day), SR 207/Cypress Lakes (250,000 gallons/day), Hastings (120,000 gallons/day), Fruit Cove (22,500 gallons/day) and Bartram Oaks (20,000 gallons/day). The total capacity of the system is 9,862,500 gallons per day. Training of personnel is extensive as Federal and State regulations continue to become more stringent.

MISSION: To provide efficient and effective protection to the general public and to the environment through stabilization of wastewater and to produce and distribute Reuse Water, conserving our natural resources.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects an increase of one (1) FTE and decreased capital expenditures.

REVENUE:

The revenue to fund this program is provided by Water and Wastewater User Fees.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$1,365,742	\$1,597,183	\$1,830,348	\$2,058,824	\$2,070,123
Operating Expenses	3,110,095	3,285,463	3,510,137	4,137,484	\$4,186,814
Capital Outlay	61,990	72,053	17,629	177,268	62,600
TOTAL	\$4,537,827	\$4,954,699	\$5,358,114	\$6,373,576	\$6,319,537

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Initiated design of cloth filter system for 207 WWTF
- ◆ Completed thermal imaging of all wastewater treatment facilities main electrical systems.
- ◆ Completed annual vibration analysis and follow-up repairs on the motor control panels at all wastewater plants.
- ◆ Initiated design of UV disinfection system and in plant reuse system at the Anastasia Island WWTF
- ◆ Expanded Wastewater Plant Optimization and Lab software.
- ◆ Initiated Phase 2 of design of SR16 Wastewater Treatment Plant improvements.
- ◆ Installed new chemical tanks and skids at the Hastings WWTF
- ◆ Expanded supply of residential reclaimed water for irrigation to Utility customers.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- To meet all State and Federal requirements.
- To maintain structural and equipment integrity.
- To continue CityWorks implementation.
- To continue with the installation of the WIMS software program to integrate with DEP monthly reporting.
- To continue training for operator's on improving process control.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	23	24	25
	Total Operating and Maintenance Expenditures	\$5,340,485	\$5,915,419	\$6,256,937
O U T P U T	Number of Customer Accounts (Sewer ERCs)	40,970	42,937	43,391
	Million Gallons Treated and or Wholesaled per Year	1,700	1,734	1,768
	Wet Tons of Solids Processed	7,002	7,142	7,284
E F F I C	Cost per Gallons Treated and/or Sold	\$3.14	\$3.04	\$3.68
	Average Flow (MGD) / FTE	0.203	0.198	0.194
	Operating Cost per Customer Account (Sewer ERCs)	\$130.35	\$137.77	\$144.20
E F F E C T	% of FDEP Inspections in Compliance	100%	100%	99%
	% Preventative Maintenance Completed on Schedule	100%	100%	100%
	% of Certified Operators	87%	96%	100%

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

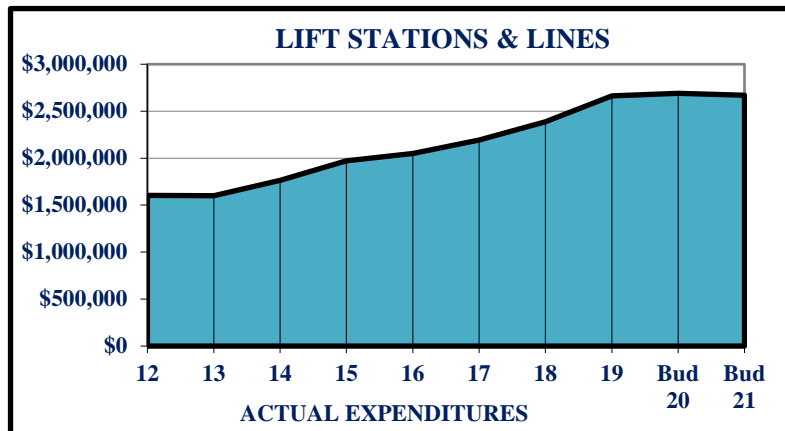
DEPARTMENT: UTILITY SERVICES

PROGRAM: SEWER LIFT STATIONS

PROGRAM DESCRIPTION:

This program is responsible for the operation and maintenance of approximately 285 lift stations. The program also maintains a preventative maintenance program for 4 water and 7 wastewater treatment plants as well as all well field pumps. In addition, the program provides major electrical and mechanical repairs to all treatment facilities and responds 24 hours per day to all emergency calls pertaining to any of the above. This program also assists the Lift Station Division of the Ponte Vedra Utility Services System.

MISSION: To maintain and upgrade all sewer lift stations and water and wastewater treatment facilities for compliance with State and Federal regulations and obtain collection licenses for all Lift-Station employees.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating conditions.

REVENUE:

The revenue to fund this program is provided by Water and Wastewater User Fees and Service Charges.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$1,120,832	\$1,228,865	\$1,290,922	\$1,409,547	\$1,359,278
Operating Expenses	941,727	975,675	1,101,757	1,074,132	1,107,343
Capital Outlay	129,943	183,000	270,068	206,580	203,989
TOTAL	\$2,192,502	\$2,387,540	\$2,662,747	\$2,690,259	\$2,670,610

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Completed the rehabilitation to 8 lift stations to County Standards.
- ◆ Completed 15 telemetry installations for remote monitoring and control. These installations now provide full coverage for lift station monitoring throughout the southern system.
- ◆ Installed six (4) Hi-Vent odor control units.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Reduce after hour call outs.
- Maintain 60 minutes or less response times.
- Maintain zero loss time calls.
- Maintain zero lift station sanitary sewer overflows.
- Train and certify new employees.
- Conduct preventative maintenance on lift stations and treatment facilities.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-Time Equivalents (FTE's)	21	21	21
	Total Operating and Maintenance Expenditures	\$2,392,679	\$2,335,155	\$2,466,621
	Total Number of Lift Stations	285	288	293
O U T P U T	Number of Lift Stations Rebuilt	14	8	8
	Number of Wetwells Refurbished	13	10	10
E F F I C	Average Hours per Employee per Call Out	3	3	3
	Average # of Call Outs per Month	28	30	30
	Lift Stations / FTE	13.6	13.7	14.0
E F F E C T	% Response Time Within 60 minutes	100%	100%	100%
	Time Loss Due to Workplace Accidents (days)	0	0	0
	% of Employees Licensed and/or Certified	95%	90%	95%

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

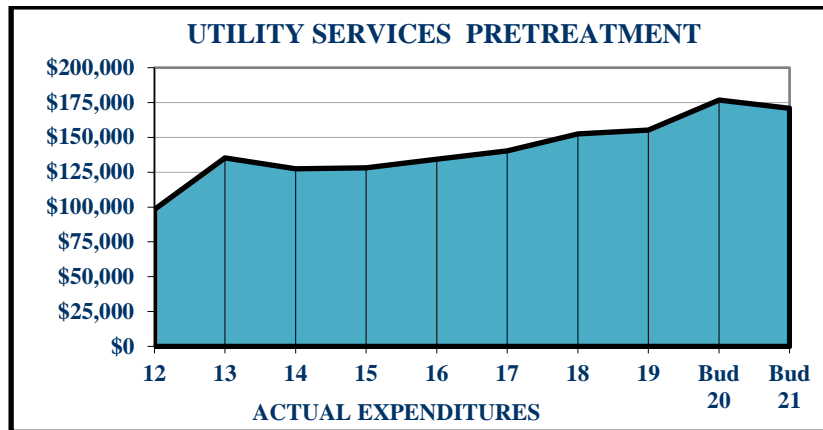
DEPARTMENT: UTILITY SERVICES

PROGRAM: INDUSTRIAL PRETREATMENT

PROGRAM DESCRIPTION:

The County Pretreatment Program protects the St. Johns County Utility sewer system, wastewater treatment plants, customers and the environment by preventing sanitary sewer overflows (SSOs), sewer system and wastewater treatment plant upsets, pass-throughs and violations caused by pollutants discharged from sewer system users. It is a required program that follows regulations set forth by Florida Department of Environmental Protection (FDEP) and United States Environmental Protection Agency (EPA).

MISSION: To prevent the introduction of pollutants within the St. Johns County Utility system wastewater treatment plants that may cause an SSO, interfere with plant operation or cause a pass through, and maintain compliance with environmental regulatory agencies and pretreatment regulations, including but not limited to, FDEP, EPA, the Clean Water Act (CWA) and the Resource Conservation and Recovery Act (RCRA). Also to educate business owners and customers about harmful pollutants and provide guidance to prevent the introduction of these pollutants into the sewer system, wastewater treatment plants and ultimately the environment.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating conditions.

REVENUE: The Pretreatment Program is funded through user permit fees, inspection fees and fines.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$131,253	\$142,780	\$142,152	\$147,638	\$147,328
Operating Expenses	9,120	9,795	13,178	29,122	23,542
Capital Outlay	0	0	0	0	0
TOTAL	\$140,373	\$152,575	\$155,330	\$176,760	\$170,870

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Began a Dental Amalgam Program in accordance with EPA Rule 40 CFR Part 441. All Dental Offices are being informed of the rule requirements and certified by SJC Utilities Pretreatment.
- ◆ Prevented sanitary sewer overflows through inspections of all potential FOG (Fats Oils & Greases) dischargers.
- ◆ Worked with customers, users and businesses to maintain compliance with the County's Sewer Use Ordinance.
- ◆ Completed all FDEP required monitoring and reporting.
- ◆ Worked with other departments and Utilities to reduce pollutants in sewer system and treatment plants.
- ◆ Collected used cooking oil throughout the year via drop sites and pick up service.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Manage the SJC Dental Amalgam Program and assist all applicable dental offices in complying with EPA Rule 40 CFR Part 441.
- Begin an Inspection Schedule for Dental Amalgam Separators.
- Perform an abbreviated Local Limits Study on Anastasia Island WWTP.
- Continue to meet all of FDEP Pretreatment Program requirements.
- Assist all Industrial User(s) in achieving/maintaining compliance with Industrial Pretreatment rules.
- Continue to work with businesses and residents to minimize FOG in the sewer system.
- Collect used cooking oil via recycling events, drop site and pick up service advertisement.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTE's)	2	2	2
	Total Operating and Maintenance Expenditures	\$155,330	\$172,672	\$170,870
O U T P U T	Number of Establishment Permits	333	330	350
	Revenue generated by other Establishments	\$52,425	\$52,925	\$53,000
	Other revenue generated	\$3,752	\$3,890	\$3,600
E F F I C	# of Inspections Performed per Inspector	623	600	750
	Program Cost per Establishment Permit	\$466	\$523	\$488
	# of Grease Traps/ Interceptors Approved for New Food Establishments	58	50	70
E F F E C T	\$ of Revenue Generated from Violations	\$0	\$100	\$200
	# of Sanitary Sewer Spills Caused by Fats, Oil, and Grease	0	0	0
	# of Violations Cited during the Annual FDEP Inspection	0	0	0

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

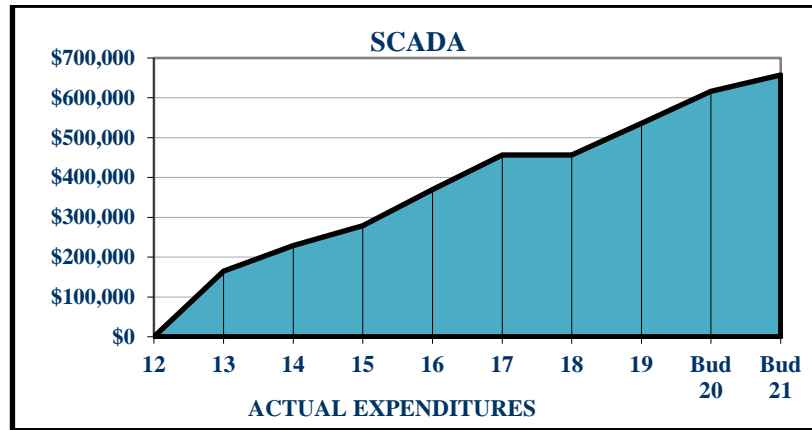
DEPARTMENT: UTILITY SERVICES

PROGRAM: SCADA

PROGRAM DESCRIPTION:

This program is responsible for the Supervisory, Control and Data Acquisition (SCADA) system of the St. Johns County Utility Department, which includes Water, Wastewater and Lift Station facilities. Management and staff oversee daily operations related to SCADA, Instrumentation and Control. They are responsible for operations, troubleshooting, maintenance, diagnosing and performance of corrective steps to resolve problems with network communications and software configurations and hardware for the proper functionality and operations of the SCADA system. In an effort to maintain regulatory compliance with the Florida Department of Environmental Protection (FDEP), the U.S. Environmental Protection Agency (EPA), the St. Johns River Water Management District and other regulatory agencies. Other responsibilities are to assist the Meter reading department with installing and maintaining their Network Meter Reading equipment.

MISSION: To provide 24 hour, 7 day a week, efficient and reliable remote monitoring and control of water, wastewater and lift station facilities and minimize services required by outside contractors.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects an increase in operating expenses for replacing analog equipment with digital.

REVENUE: This program is funded through water and wastewater fees.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$289,423	\$341,252	\$383,089	\$417,898	\$420,243
Operating Expenses	136,003	114,881	128,161	174,814	233,746
Capital Outlay	31,340	0	25,067	23,600	3,400
TOTAL	\$456,766	\$456,133	\$536,317	\$616,312	\$657,389

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ VTSCADA (DCR Layer removal): New server app is completed and running. All plants are verified and working on the new server. Lift stations are all on it, but the verification of all lift stations is still ongoing.
- ◆ Supporting the contractor and integrator at NE WTP. Converted the site to cell backed up Comcast service. Installed Fiber optics to the onsite LS.
- ◆ Hastings Essex LS is now on full SCADA through the new 4RF master. Main Street and Park Avenue lift stations to be completed within the next month.
- ◆ Installed mini TGB units at Eagle Creek #1 and Heritage Landing #4
- ◆ Tillman Ridge #43 well is rehab'd and now on the new TransNet 900 radio system, with the remaining sites following.
- ◆ Completed the Ladder Logic rewrite at South ground Tank and converted site to 4RF digital radio. We replaced the Cisco routers at all of the 4RF masters and MIS assigned 6 individual IP plans. One for each 4RF master. Allowing us to assign individual IP addresses to all existing RTU's with plenty for years of expansion.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Completion of the NE WTP and Fruit Cove WWTP to Master LS projects
- Completion of the alarm categorization project
- Support the new Hastings WTP and WWTP Rehab and AI's UV upgrade projects.
- Continue to startup new and upgrade lift station RTU's to the new 4RF Digital system.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTE's)	5	5	5
	Total Operating and Maintenance Expenditures	\$511,250	\$537,655	\$653,989
	Total Number of RTU's	261	278	288
O U T P U T	# of RTU's Upgraded / Replaced	20	17	10
	# of Antenna Systems Refurbished / Replaced	20	17	10
	# of Work Orders Completed	409	271	298
E F F I C I E N C Y	RTU's / FTE	52	56	58
	% Program Cost of Total Utility Budget (excluding Reserves)	0.7%	0.6%	0.5%
	Work Orders Completed / Program Employee	82	54	60
E F F E C T	Time Loss Due to Workplace Accident (days)	27	0	0

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

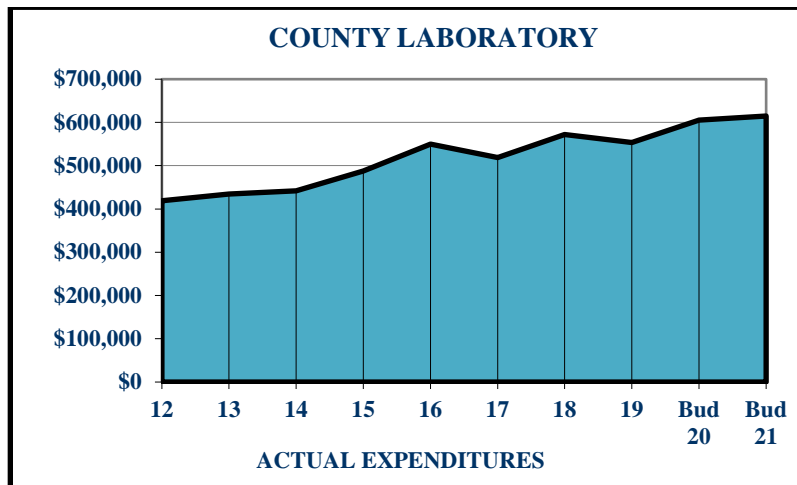
DEPARTMENT: UTILITY SERVICES

PROGRAM: COUNTY LABORATORY

PROGRAM DESCRIPTION:

The County Laboratory is a full-service environmental laboratory that provides quality analytical data and service for both its in-house analysis and field collections. The Laboratory is currently a National Environmental Laboratory Accreditation Conference (NELAC) certified laboratory that meets all of the NELAC requirements for the analysis of nutrients, metals, microbiology and other wet chemistry parameters. Due to the extensive capabilities of the laboratory, other divisions of the County can meet Federal and State laboratory requirements.

MISSION: To provide technical information, field collection services, quality analytical data, and cost savings for County Utilities and County departments by producing data that is scientifically valid, defensible, and of known and documented quality in accordance with standards developed by the National Environmental Laboratory Accreditation Conference (NELAC) and any applicable state or EPA regulations or requirements.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating increases.

REVENUE:

Beginning in FY 2003, the County Laboratory has been fully funded by the operating departments of the St. Johns County Utilities Department. Any services provided to other County departments are billed at cost of service.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$376,270	\$414,778	\$416,885	\$437,468	\$435,631
Operating Expenses	121,508	145,280	130,892	158,640	165,702
Capital Outlay	20,758	12,381	5,967	8,985	13,500
TOTAL	\$518,536	\$572,439	\$553,744	\$605,093	\$614,833

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ The laboratory continued to be proficient with all NELAC requirements.
- ◆ Laboratory completed background testing at the point of discharge for the new Players Club Reclamation facility on intra-coastal waterway to help gather background/baseline data.
- ◆ The laboratory began design on a new facility to relocate off the barrier island to centrally located site which is out of the flood zone and evacuation zone.
- ◆ The laboratory began testing for e coli at Hastings WWTP to meet new permit requirements.
- ◆ The laboratory accommodated several interns that were working with the Utility Engineering Department on various projects for St Johns County.
- ◆ The laboratory has continued to build upon the Integrated Laboratory Information Management System (LIMS) with Water Information Management Systems (WIMS) to automate monthly Discharge Monitoring Reports (DMR).
- ◆ The laboratory began using Everbridge software to notify the public of boil water notices.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- The lab has continued its partnership with the City of St Augustine’s environmental lab to combine the required bi-monthly Matanzas River Study testing to meet the city’s permit requirements and Anastasia Island WWTP requirement for river monitoring.
- The lab helps with the sampling procedures of the Solomon Calhoun Recreational Swimming Pool to meet their Discharge Monitoring Requirements.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTE's)	5	5	5
	Total Operating and Maintenance Expenditures	\$547,777	\$576,371	\$601,333
	Number of Samples Received	16,147	17,000	17,700
O U T P U T	# of Reports Issued	2,965	3,000	3,100
	Number of Parameters Requested	19,147	18,950	19,000
	Total Lab Fee Revenue	\$2,402	\$0	\$0
E F F I C	# of Analytical Tests Conducted Per Analyst	4,728	4,737	4,750
	% Reports Provided on Time	100%	100%	100%
	Program Cost as a % of Total Utilities Expense	0.9%	1.3%	0.5%
E F F E C T	% Accuracy on Water Standards Testing	97%	99%	99%
	% Accuracy on Water Pollution Testing	97.5%	99%	99%
	% Accuracy on Discharge Monitoring Reporting	100%	100%	100%

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

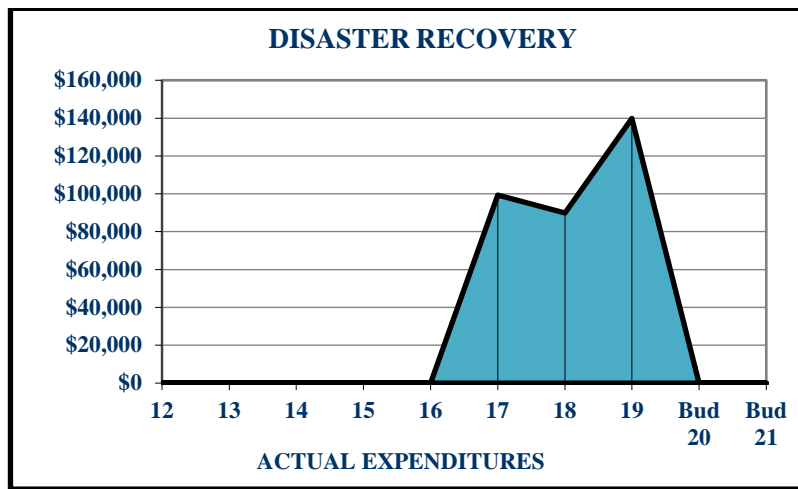
DEPARTMENT: UTILITY SERVICES

PROGRAM: DISASTER RECOVERY

PROGRAM DESCRIPTION:

The Disaster Recovery Department was created in FY 2017 after St. Johns County received substantial damage from Hurricane Matthew. This department will track disaster recovery related revenues and expenditures for the Utility Enterprise Fund.

MISSION: To record disaster recovery revenues and expenditures for the Utility Enterprise Fund.



FY 2021 BUDGET HIGHLIGHTS: The budget reflects no carryforwards from FY 2020.

REVENUE:

Through FEMA and State Public Assistance Grant Programs, St. Johns County is anticipating up to a 75% reimbursement from FEMA and up to 12.5% reimbursement from the State on eligible expenditures.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	99,400	19,371	\$145,398	0	0
Capital Outlay	0	70,530	0	0	0
TOTAL	\$99,400	\$89,901	\$145,398	\$0	\$0

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

DEPARTMENT: UTILITY SERVICES

PROGRAM: UTILITY SERVICES R&R (RENEWAL & REPLACEMENT) PROJECTS

Anastasia Island WWTP Improvements: R&R program to maintain operation of facility.

Countywide Force Mains: R&R program to maintain Force Mains.

CR 214 Water Plant Well Field: R&R program for wells at the CR 214 Well Field.

CR 214 Water Treatment Plant (WTP) Improvements: R&R program to maintain operation of facility.

Infiltration Inflow: R&R program to minimize unnecessary flow and increase efficiency of the pump systems.

Northwest Plant Well Field: R & R program to maintain existing well fields.

Northwest Water Treatment Plant (WTP): Rehabilitation/replacement of Bartram Oaks Water Plant located in the Northwest Service area.

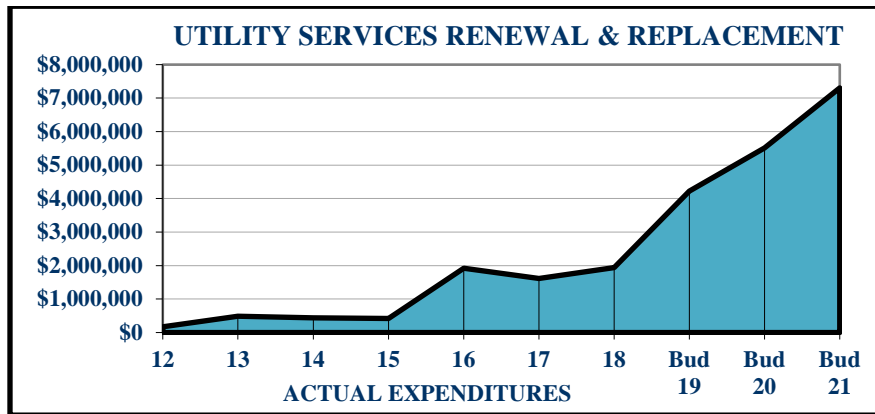
Sewage Lift Stations: R&R program within sewage lift stations including FDEP requirements.

SR 16 Wastewater Treatment Plan (WWTP): R&R program to maintain operation of facility.

SR 207 Wastewater Treatment Plan (WWTP): R&R program to maintain operation of facility.

Water Booster Stations: R&R program to booster stations to ensure necessary pressure for residential customers.

Water Mains: R&R program related to water service and hydraulic distribution.



REVENUES:

The listed Utility Services Projects are funded from Utility water and sewer rates.

EXPENDITURES:

R&R Projects	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Anastasia Island WWTP	\$0	\$0	\$0	\$776,400	\$1,350,910
Countywide Force Mains	0	0	0	500,000	950,000
CR 214 Water Plant Well Field	0	0	0	85,000	175,000
CR 214 WTP	0	0	0	0	75,000
Infiltration Inflow	0	0	0	792,473	992,473
Northwest Plant Well Field	0	0	0	0	0
Northwest WTP	0	0	0	758	75,758
Sewage Lift Stations	1,615,215	1,937,217	1,803,514	3,054,669	2,541,712
SR 16 WWTP	0	0	0	3,530	103,530
NW WWTP	0	0	0	0	90,000
Water Booster Stations	0	0	0	467	467
Water Mains	0	0	0	300,047	950,047
TOTAL	\$1,615,215	\$1,937,217	\$1,803,514	\$5,513,344	\$7,304,897

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT
DEPARTMENT: UTILITY SERVICES
PROGRAM: UTILITY SERVICES STATE REVOLVING LOAN PROJECTS

AI Waste Water Treatment Plant: Projects for ultraviolet light disinfection, reclaimed pumping improvements and concrete solids holding tank.

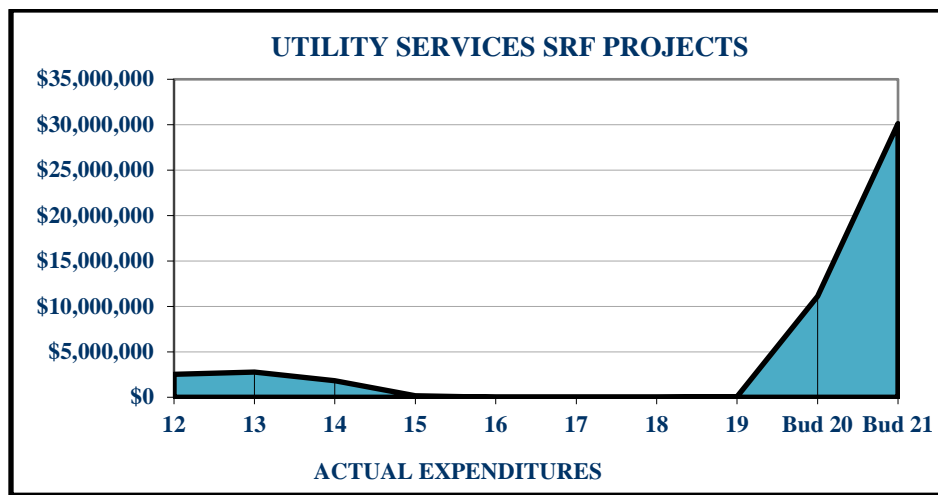
Northwest Water Treatment Plant: Improvements to the Bartram Oaks Water Treatment Plant in the NW Service Area.

Infiltration Inflow: Projects for Manhole rehabilitation, inspection and design for manhole rehabilitation.

Sewage Lift Stations: Projects for design and construction of lift station rehabilitation.

SR 16 Waste Water Treatment Plant: Improvements to SR 16 WWTP headworks, clarifier splitter box, drainage, BNR, and blower.

Water Boosters: Improvements to existing booster stations.



REVENUES:

The listed Utility Services Projects are funded from the State Revolving Loan Program (SRF) and related debt service is funded through Utility water and sewer rates.

EXPENDITURES:

State Revolving Loan Projects	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
AI Waste Water Treatment Plant	\$0	\$0	\$0	\$0	\$5,599,729
NW Water Treatment Plant	0	0	20,823	7,824,930	4,523,633
Infiltration Inflow	0	0	0	0	2,956,800
Sewage Lift Stations	0	0	0	0	13,219,206
SR 16 WWTP	0	0	0	0	2,913,603
Water Booster Stations	0	0	26,214	3,279,253	909,306
TOTAL	\$0	\$0	\$47,037	\$11,104,183	\$30,122,277

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

DEPARTMENT: UTILITY SERVICES

PROGRAM: UTILITY SERVICES UNRESTRICTED REVENUE PROJECTS

Administrative Building & Warehouse: Expansion of the storage, engineering and customer service areas to meet customer service growth.

AI WWTP: Upgrades necessary to improve process and accommodate the surrounding residential homes and expanding service area.

Countywide Force Mains: Provides sewer services to rapidly growing corridors.

CR 214 Well Field: Installation of pump and well equipment to increase yield and maintain water quality of the well field.

CR 214 Water Treatment Plant: Improvements to site and facilities including demolition of lime softening treatment structures which are no longer utilized.

Engineering Studies: Various engineering studies are required for master water and sewer system planning.

GIS Mapping: Updates computerized inventory of utility system.

Hastings: Improvements to FY 2018 acquired Hastings service area.

Infiltration Inflow: Improvements to collections system to eliminate infiltration and inflow to system.

Miscellaneous Labor and Vehicle Credits: Credit for assets utilized not specifically credited to a capital project.

Northwest Sewer: Construction of sewer and reuse systems to accommodate World Golf Village development.

Northwest Plant Well Field: Upgrades existing well capacity to accommodate future flows.

Northwest WWTP: Construction of a new 3 MGD wastewater treatment plant located north of the existing NW WTP.

Northwest WTP: Improvements to the Bartram Oaks Water Treatment Plant in the NW Service Area.

Reuse Force Mains: Expansion of reuse main system to promote potable water conservation.

Sewage Lift Stations: Improvements to main system lift stations to address capacity, operational, and odor control requirements.

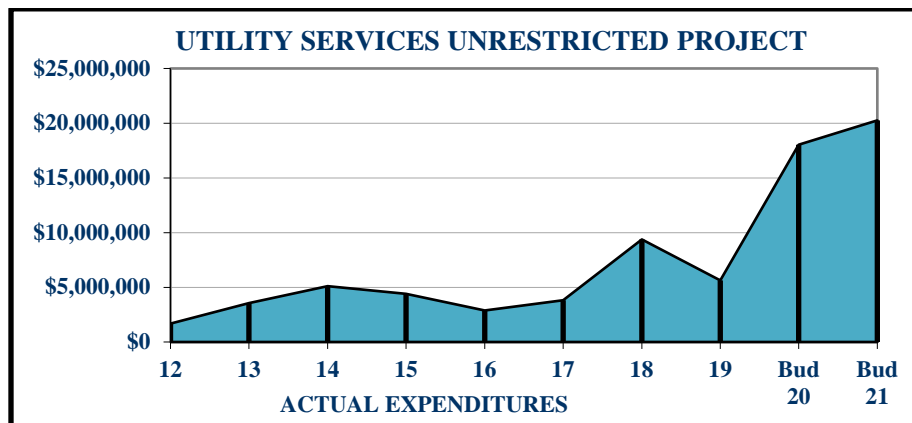
SR 16 WWTP: Upgrades necessary to improve treatment process and reclaimed water distribution.

SR 207 WWTP: Improvements to reclaim water distribution at plant.

Telemetry: Remote monitoring and control of utility systems that will reduce travel time for operating personnel.

Water Boosters: Improvements to existing booster stations.

Water Mains: Provides additional areas with water services and improved hydraulic distribution.



REVENUES:

The listed Utility Services Projects are funded from Utility water and sewer rates.

EXPENDITURES:

Unrestricted Revenue Projects	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Administrative Building & Warehouse	\$236,069	\$1,252,592	\$646,171	\$950,167	\$450,873
AI Wastewater Treatment Plant	69,865	1,109,118	296,120	3,127,306	3,086,174
Countywide Force Mains	471,984	1,287,926	381,230	2,464,367	1,753,370
CR 214 Well Field	0	0	137,149	1,342,688	847,927
CR 214 Water Treatment Plant	33,601	378,072	82,666	546,486	528,480
Engineering Studies	165,143	239,900	135,680	789,920	1,436,439
GIS Mapping	259,251	287,427	397,519	934,686	1,100,505
Hastings	0	377,263	258,206	864,530	1,021,070
Infiltration Inflow	151,100	139,798	340,714	115,003	414,929
Meter Infrastructure	0	0	0	0	1,182,000
Northwest Plant Well Field	163,605	1,430,886	474,290	250,496	340,496
Northwest Wastewater Treatment Plant	0	0	0	139,441	139,441
Northwest Water Treatment Plant	0	28,491	27,409	62,929	45,309
Reuse Force Mains	122,849	199,518	0	261,967	461,967
Sewage Lift Stations	1,268,200	1,763,923	1,189,808	2,020,391	2,397,135
SR 16 Wastewater Treatment Plant	81,040	189,940	1,092,704	2,959,928	2,532,803
SR 207 Wastewater Treatment Plant	95,226	0	0	12,328	162,328
Telemetry	328,943	109,676	60,101	363,450	497,508
Water Booster Stations	0	0	49,935	142,099	116,565
Water Mains	373,477	570,963	51,907	687,854	1,739,756
TOTAL	\$3,820,353	\$9,365,493	\$5,621,609	\$18,036,036	\$20,255,075

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

DEPARTMENT: UTILITY SERVICES

PROGRAM: UTILITY SERVICES UNIT CONNECTION FEE PROJECTS

AI Wastewater Treatment Plant: Upgrades necessary to improve process and accommodate the surrounding residential homes and expanding service area.

Building Office Expansion: More building space is required to be added to accommodate growing staff.

CR 214 Water Plant Improvements: Upgrades to expand potable water delivery capacity to system.

CR 214 Wellfield: Installation of pump and well equipment to increase yield and maintain wellfield water quality.

Engineering Studies: Various engineering studies are required for master water and sewer system planning.

Force Mains: Provides sewer services to rapidly growing corridors meeting customer needs in the projected future.

GIS Mapping: Updates computerized inventory of utility system.

Infiltration Inflow: Improvements to collections system to eliminate infiltration and inflow to system.

Miscellaneous Labor and Vehicle Credits: Credit for assets utilized not specifically credited to a capital project.

Northwest Phase II Sewer: Engineering/Construction of sewer and reuse systems to accommodate development.

Northwest Phase II Water: Engineering/Construction of water systems to accommodate development.

Northwest Plant Well Field: Upgrades existing well capacity to accommodate future flows.

Northwest Water Treatment Plant: Installation of a new 1.5 MG storage tank and upgrade of high service pumps.

Northwest Wastewater Treatment Plant: Construction of a new 3 MGD wastewater treatment plant located north of the existing NW WTP off CR 2209.

Reuse Force Mains: Expansion of reuse main system to promote potable water conservation.

SR 16 Wastewater Treatment Plan (WWTP): Improvements to expand reuse delivery capacity.

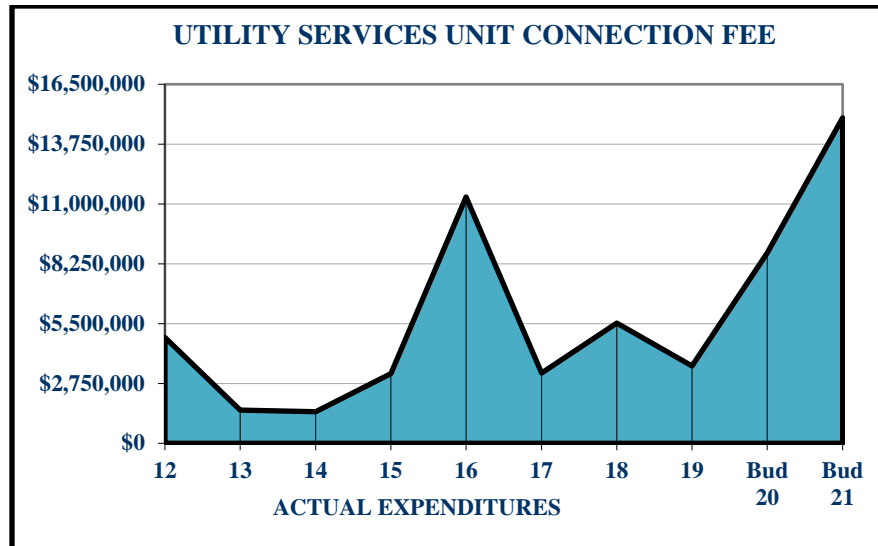
SR 207 Wastewater Treatment Plant: Improvements to reclaim water distribution at plant.

Sewage Lift Stations: Improvements to several lift stations such as the Anastasia collection system to increase capacities of motors, pumps and wet wells.

Telemetry: Remote monitoring and control of utility system that reduces travel time for operating personnel.

Water Booster Stations: Improvements to existing booster stations.

Water Mains: Provides water main extensions to rapidly growing corridors meeting projected future customer needs.



REVENUES:

The listed Utility Services Projects are funded from Utility water and sewer unit connection fees.

EXPENDITURES:

Unit Connection Fee Projects	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
AI Wastewater Treatment Plant	\$133,427	\$0	\$0	\$649	\$649
CR 214 Water Plant Improvements	1,689,283	267,441	0	2,451	2,451
Building Office Expansion	0	0	26	2,000,000	3,060,200
CR 214 Wellfield	0	0	0	0	0
Engineering Studies	0	0	0	0	0
Force Mains	0	0	232,930	374,092	3,223,308
GIS Mapping	0	0	0	0	0
Infiltration Inflow	0	0	0	0	0
Misc. Labor and Vehicle Credits	0	0	0	0	0
Northwest Phase II Sewer	0	0	0	0	0
Northwest Phase II Water	0	0	0	0	0
Northwest Plant Well Field	0	102,439	9,723	909,839	1,909,839
Northwest Water Treatment Plant	0	294,822	800,147	578,512	28,664
Northwest Wastewater Treatment Plant	219,089	0	0	1,078	1,078
Reuse Force Mains	0	0	0	25,774	25,774
SR 16 Wastewater Treatment Plant	103,372	0	143,129	3,311	3,311
SR 207 Wastewater Treatment Plant	0	0	0	0	0
Sewage Lift Stations	296,650	0	0	386	386
Telemetry System	0	0	0	0	0
Water Booster Stations	310,547	3,010,908	2,119,528	377,913	202,163
Water Mains	479,601	1,855,320	255,313	4,471,505	6,500,635
TOTAL	\$3,231,969	\$5,530,930	\$3,560,796	\$8,745,510	\$14,958,458

DEBT SERVICE FUNDS

UTILITY SERVICES DEBT SERVICE, State Revolving Loan

In 1994, the County began participation with the State Revolving Fund (SRF) Loan Program to generally finance necessary capital improvements to the County Water and Sewer System. The State Program generally has low interest rates (2.5-3%) and is payable in semi-annual installments. Further SRF borrowing occurred in FY 2011.

REVENUE CATEGORY	
Water & Sewer Charges	\$532,728
Balance Forward	<u>0</u>
Grand Total	\$532,728

APPROPRIATION CATEGORY	
Principal	\$371,618
Interest	161,110
Paying Agent Fees	<u>0</u>
Grand Total	\$532,728

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	371,618	161,110	532,728
2022	391,423	151,014	542,437
2023	401,718	140,652	542,370
2024	412,283	130,017	542,300
2025	423,126	119,103	542,229
2026-2034	<u>4,355,497</u>	<u>530,821</u>	<u>4,886,318</u>
Total Outstanding Debt	\$6,355,665	\$1,232,717	\$7,588,382

DEBT SERVICE FUNDS

UTILITY SERVICES DEBT SERVICE, State Revolving Loan WW550150

In 1994, the County began participation with the State Revolving Fund (SRF) Loan Program to generally finance necessary capital improvements to the County Water and Sewer System. The State Program generally has low interest rates and is payable in semi-annual installments. The interest rate for this loan is 0.75% with a term of 20 years.

REVENUE CATEGORY		APPROPRIATION CATEGORY	
Water & Sewer Charges	\$108,016	Principal	\$0
		Interest	0
Balance Forward	<u>0</u>	Capitalized Interest	<u>108,016</u>
Grand Total	\$108,016	Grand Total	\$108,016

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	\$0	\$108,016	\$108,016

DEBT SERVICE FUNDS

UTILITY SERVICES DEBT SERVICE, State Revolving Loan DW550140

In 1994, the County began participation with the State Revolving Fund (SRF) Loan Program to generally finance necessary capital improvements to the County Water and Sewer System. The State Program generally has low interest rates and is payable in semi-annual installments. The interest rate for this loan is 1.27% with a term of 20 years. First payment is due on June 15, 2021.

REVENUE CATEGORY		APPROPRIATION CATEGORY	
Water & Sewer Charges	\$127,571	Principal	\$75,315
		Interest	21,702
Balance Forward	<u>0</u>	Capitalized Interest	<u>30,554</u>
Grand Total	\$127,571	Grand Total	\$127,571

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	75,315	52,256	127,571
2022	152,069	41,965	194,034
2023	154,006	40,028	194,034
2024	155,968	38,066	194,034
2025	157,955	36,079	194,034
2026-2041	<u>2,722,208</u>	<u>254,765</u>	<u>2,976,973</u>
Total Outstanding Debt	\$3,417,521	\$463,159	\$3,880,680

DEBT SERVICE FUNDS

UTILITY SERVICES DEBT SERVICE, State Revolving Loan DW550130

In 1994, the County began participation with the State Revolving Fund (SRF) Loan Program to generally finance necessary capital improvements to the County Water and Sewer System. The State Program generally has low interest rates and is payable in semi-annual installments. The interest rate for this loan is 1.27% with a term of 20 years. First payment is due on March 15, 2022.

REVENUE CATEGORY		APPROPRIATION CATEGORY	
Water & Sewer Charges	\$99,377	Principal	\$0
		Interest	0
Balance Forward	<u>0</u>	Capitalized Interest	<u>99,377</u>
Grand Total	\$99,377	Grand Total	\$99,377

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	0	99,377	99,377
2022	356,573	101,289	457,862
2023	361,116	96,746	457,862
2024	365,717	92,145	457,862
2025	370,376	87,486	457,862
2026-2041	<u>6,610,536</u>	<u>615,879</u>	<u>7,226,415</u>
Total Outstanding Debt	\$8,064,318	\$1,092,922	\$9,157,240

DEBT SERVICE FUNDS

UTILITY SERVICES DEBT SERVICE, 1991A Capital Appreciation Bonds

As a part of the 1991A Water and Sewer Revenue Bonds, the interest on these Capital Appreciation Bonds is due at maturity beginning in the year 2012. Currently, interest is “accreted” each year until maturity. These Bonds are payable through Water & Sewer Charges and will be retired in the year 2021.

REVENUE CATEGORY	
Water & Sewer Charges	\$631,378
Balance Forward	<u>0</u>
Grand Total	\$631,378

APPROPRIATION CATEGORY	
Principal	\$460,629
Interest	170,749
Paying Agent Fees	<u>0</u>
Grand Total	\$631,378

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	<u>460,629</u>	<u>170,749</u>	<u>631,378</u>
Total Outstanding Debt	\$460,629	\$170,749	\$631,378

DEBT SERVICE FUNDS

UTILITY SERVICES DEBT SERVICE, Trane Capital Lease Debt Service

In December 2011 the County entered into a master lease agreement with SunTrust Equipment Finance & Leasing, Corp. in connection with a guaranteed energy performance savings contract with Trane U.S., Inc. The total lease amount financed is \$3,575,015. Debt service payments are allocated between the General Fund, Golf Course Fund, and Utility Services Funds. The debt will be retired in FY 2027.

REVENUE CATEGORY		APPROPRIATION CATEGORY	
Water and Sewer Charges	\$26,383	Principal	\$22,547
		Interest	3,836
		Paying Agent Fees	0
Balance Forward	0	Reserve	0
Grand Total	\$26,383	Grand Total	\$26,383

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	22,547	3,836	26,383
2022	23,128	3,254	26,382
2023	23,724	2,657	26,381
2024	24,335	2,044	26,379
2025	24,961	1,416	26,377
2026	25,604	772	26,376
2027	<u>13,049</u>	<u>140</u>	<u>13,189</u>
Total Outstanding Debt	\$157,348	\$14,119	\$171,467

DEBT SERVICE FUNDS

UTILITY SERVICES DEBT SERVICE, Water and Sewer Revenue Bonds Series 2013

This \$55,440,274 bond issue funded a portion of the new Northwest Waste Water Treatment Plant as well as the refunding of the Series 1998 Bonds and Series 2004 Bonds maturing after June 1, 2014. The Bonds are payable through Water & Sewer User Charges and will be retired in the Year 2042.

REVENUE CATEGORY	
Water & Sewer Charges	\$3,207,826
Balance Forward	<u>0</u>
Grand Total	\$3,207,826

APPROPRIATION CATEGORY	
Principal	\$830,000
Interest	2,377,826
Paying Agent Fees	<u>0</u>
Grand Total	\$3,207,826

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	830,000	2,377,826	3,207,826
2022	3,337,058	2,375,214	5,712,272
2023	3,200,738	2,243,606	5,444,344
2024	3,088,333	2,228,673	5,317,006
2025	2,971,393	2,136,938	5,108,331
2026-2042	<u>37,262,752</u>	<u>15,318,429</u>	<u>52,581,181</u>
Total Outstanding Debt	\$50,690,274	\$26,680,686	\$77,370,960

DEBT SERVICE FUNDS

UTILITY SERVICES DEBT SERVICE, Water and Sewer Revenue Bonds Series 2014

This \$28,270,000 bond issue funded a partial reimbursement of the 2006 Water and Sewer Revenue Bonds, maturing on or after June 1, 2017, and certain costs of issuance related to the Series 2014 Bonds. The Bonds are payable through Water & Sewer User Charges and will be retired in the Year 2036.

REVENUE CATEGORY	
Water & Sewer Charges	\$2,034,677
Balance Forward	<u>0</u>
Grand Total	\$2,034,677

APPROPRIATION CATEGORY	
Principal	\$1,040,000
Interest	994,677
Paying Agent Fees	<u>0</u>
Grand Total	\$2,034,677

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	1,040,000	994,677	2,034,677
2022	1,085,000	941,926	2,026,926
2023	1,145,000	886,676	2,031,676
2024	1,200,000	828,509	2,028,509
2025	1,260,000	767,509	2,027,509
2026-2036	<u>18,810,000</u>	<u>3,495,767</u>	<u>22,305,767</u>
Total Outstanding Debt	\$24,540,000	\$7,915,064	\$32,455,064

DEBT SERVICE FUNDS

UTILITY SERVICES DEBT SERVICE, Water and Sewer Revenue Bonds Series 2016

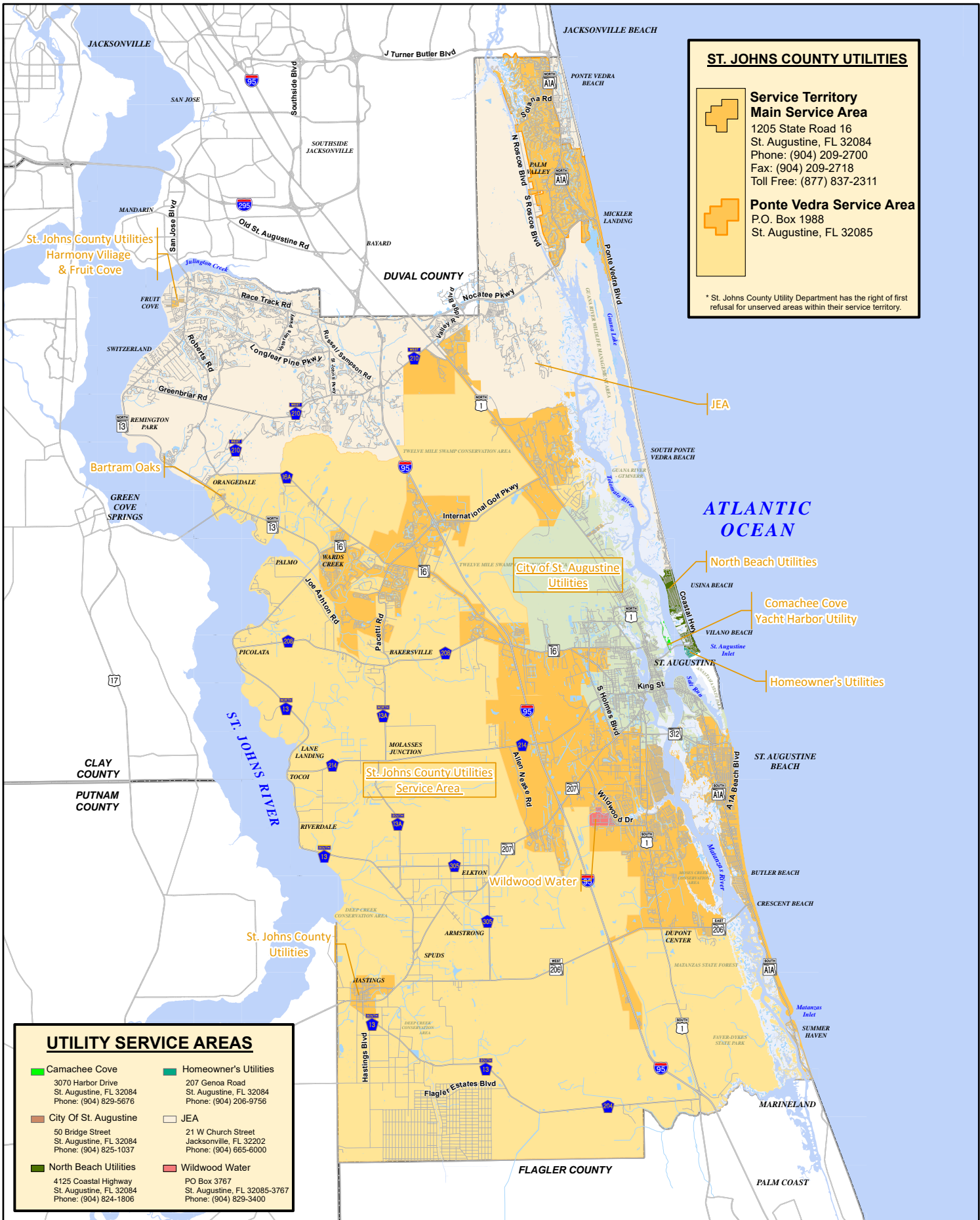
This \$3,890,000 bond issue refunded the 2006 Water and Sewer Revenue Bonds, maturing on or after June 1, 2026, and certain costs of issuance related to the Series 2016 Bonds. The Bonds are payable through Water & Sewer User Charges and will be retired in the Year 2026.

REVENUE CATEGORY	
Water & Sewer Charges	\$506,430
Balance Forward	<u>0</u>
Grand Total	\$506,430

APPROPRIATION CATEGORY	
Principal	\$395,000
Interest	111,430
Paying Agent Fees	<u>0</u>
Grand Total	\$506,430

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	395,000	111,430	506,430
2022	415,000	95,842	510,842
2023	425,000	83,917	508,917
2024	440,000	62,417	502,417
2025	465,000	40,000	505,000
2026	<u>490,000</u>	<u>16,334</u>	<u>506,334</u>
Total Outstanding Debt	\$2,630,000	\$409,940	\$3,039,940



ST. JOHNS COUNTY UTILITIES

Service Territory
Main Service Area
 1205 State Road 16
 St. Augustine, FL 32084
 Phone: (904) 209-2700
 Fax: (904) 209-2718
 Toll Free: (877) 837-2311

Ponte Vedra Service Area
 P.O. Box 1988
 St. Augustine, FL 32085

* St. Johns County Utility Department has the right of first refusal for unserved areas within their service territory.

UTILITY SERVICE AREAS

■ Camachee Cove 3070 Harbor Drive St. Augustine, FL 32084 Phone: (904) 829-5676	■ Homeowner's Utilities 207 Genoa Road St. Augustine, FL 32084 Phone: (904) 206-9756
■ City Of St. Augustine 50 Bridge Street St. Augustine, FL 32084 Phone: (904) 825-1037	■ JEA 21 W Church Street Jacksonville, FL 32202 Phone: (904) 665-6000
■ North Beach Utilities 4125 Coastal Highway St. Augustine, FL 32084 Phone: (904) 824-1806	■ Wildwood Water PO Box 3767 St. Augustine, FL 32085-3767 Phone: (904) 829-3400



**Water, Wastewater & Reclaim Water
 Utility Service Areas
 St. Johns County, Florida**

[Click here to return to the Main Table of Contents](#)



DISCLAIMER:
 This map is for reference use only. Data provided are derived from multiple sources with varying levels of accuracy. The St. Johns County Utility Department disclaims all responsibility for the accuracy or completeness of the data shown hereon.
 Map Prepared: 03/05/2018

PONTE VEDRA UTILITY SERVICES FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Intergovernmental Revenue					
Other Federal Grant	\$0	\$0	\$0	\$0	0%
Other Physical Environment Grant	828,820	1,171,180	542,685	417,798	-23%
Subtotal	\$828,820	\$1,171,180	\$542,685	\$417,798	-23.0%
Charges for Services					
Water Sales	\$6,056,111	\$6,450,020	\$6,747,000	\$6,984,000	3.5%
Service Fees	133,602	137,364	120,000	120,000	0.0%
Meter Installations	20,317	28,831	13,500	13,500	0.0%
Water Unit Connection Fees	106,198	493,226	91,440	98,640	7.9%
Sewer Fees	6,200,267	6,692,508	7,187,496	7,392,000	2.8%
Sewer Unit Connection Fees	151,732	220,852	115,776	124,310	7.4%
Filing/Application Fees	0	0	0	0	0.0%
Oil & Grease Revenue	11,250	12,600	10,625	10,625	0.0%
Telemetry Fees	16,250	16,250	16,250	16,250	0.0%
Returned Check Service Charges	2,665	3,835	2,000	2,000	0.0%
Subtotal	\$12,698,392	\$14,055,486	\$14,304,087	\$14,761,325	3.2%
Miscellaneous Revenue					
Interest Earnings	\$431,635	\$302,106	\$221,500	\$245,900	11.0%
Net Increase in FV of Investments	(207,359)	41,374	0	0	0.0%
Sale of Surplus Property	6,120	3,600	0	0	0.0%
Insurance Proceeds	0	0	0	0	0.0%
Contributions	194,703	0	0	0	0.0%
Miscellaneous Revenue	40	73,415	0	0	0.0%
Subtotal	\$425,139	\$420,495	\$221,500	\$245,900	11.0%
Total Revenue	\$13,952,351	\$15,647,161	\$15,068,272	\$15,425,023	2.4%
Est Rev Avail for Appropriation	\$13,952,351	\$15,647,161	\$15,068,272	\$15,425,023	2.4%
Other Financing Sources					
State Revolving Loan Proceeds	\$10,442,180	\$0	\$7,614,141	\$1,188,523	-84.4%
Bond/Bond Premium Proceeds	0	0	0	0	0.0%
Transfers from Funds	12,778,000	0	0	0	0.0%
Subtotal	\$23,220,180	\$0	\$7,614,141	\$1,188,523	-84.4%
Estimated Cash Forward	\$17,828,121	\$15,886,039	\$18,113,059	\$19,638,391	8.4%
Total Available Resources	\$55,000,652	\$31,533,200	\$40,795,472	\$36,251,937	-11.1%

PONTE VEDRA UTILITY SERVICES FUND EXPENDITURE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Physical Environment					
Administration	\$2,137,656	\$2,161,339	\$2,411,032	\$2,566,191	6.4%
Water Treatment	757,310	718,959	879,868	874,347	-0.6%
Wastewater Treatment	1,973,068	1,912,468	2,312,259	2,483,984	7.4%
Transmission & Distribution	556,135	518,612	712,696	611,483	-14.2%
Lift Stations & Lines	779,228	604,025	1,092,620	692,704	-36.6%
SCADA	16,025	17,578	26,561	46,398	74.7%
Unrestricted Revenue Capital Projects	413,769	288,561	4,250,642	5,598,571	31.7%
Unit Connection Fee Capital Projects	0	0	0	2,000,000	100.0%
SRL Capital Projects	14,023,874	17,468,466	4,299,050	581,662	-86.5%
DSRF Projects	365,481	204,008	3,582,534	3,074,260	-14.2%
Bond Capital Projects	761,198	2,482,543	2,363,027	252,937	-89.3%
Subtotal	\$21,783,744	\$26,376,559	\$21,930,289	\$18,782,537	-14.4%
Non-Operational					
Debt Service	\$1,812,501	\$3,287,701	\$3,807,633	\$3,806,300	0.0%
Trane Lease Debt Service	3,904	18,747	18,781	18,746	-0.2%
SRL Debt Service	108,373	721,422	429,850	1,631,980	279.7%
Depreciation	1,617,771	1,601,390	1,700,784	1,533,158	-9.9%
Salary & Benefit Compensation	9,208	40,214	0	0	0.0%
Bad Debt Expense	17,096	15,068	0	0	0.0%
Asset Disposition	0	0	0	0	0.0%
Bond Amortization	51,747	51,747	57,000	50,427	-11.5%
Transfer to Funds	12,810,088	0	0	0	0.0%
Other	0	0	0	0	0.0%
Subtotal	\$16,430,688	\$5,736,289	\$6,014,048	\$7,040,611	17.1%
Reserves					
Reserve	\$0	\$0	\$1,090,859	\$0	-100.0%
Reserve for Capital Outlay	0	0	4,424,669	4,068,002	-8.1%
Debt Service Reserve	0	0	1,436,540	1,491,942	3.9%
Contingency Reserve	0	0	2,142,745	2,177,923	1.6%
Customer Deposit Reserve	0	0	284,395	284,995	0.2%
Renewal & Replacement	0	0	696,725	718,800	3.2%
Current Account Reserve	0	0	2,775,202	1,687,127	-39.2%
Subtotal	\$0	\$0	\$12,851,135	\$10,428,789	-18.8%
GRAND TOTAL	\$38,214,432	\$32,112,848	\$40,795,472	\$36,251,937	-11.1%

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

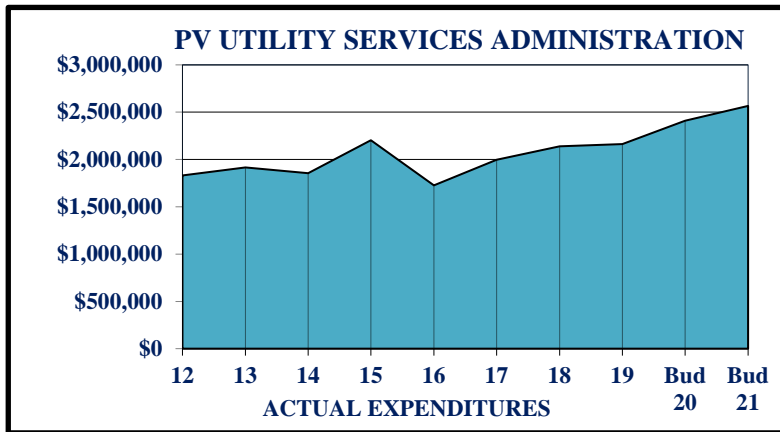
DEPARTMENT: UTILITY SERVICES

PROGRAM: PONTE VEDRA UTILITY SERVICES ADMINISTRATION

PROGRAM DESCRIPTION:

This program is responsible for monthly reading, billing and collection of approximately 26,500 combined water and sewer Equivalent Residential Connections (ERC's). It is also responsible for routine meter maintenance as well as service connections and disconnections. This program provides customer service functions for approximately 10,300 accounts and also enforces the County's Ponte Vedra Utility ordinance. The Utility was initially acquired from the St. Johns Service Company in FY 2006. In FY 2008, Intercoastal Utility system was acquired.

MISSION: To provide safe potable drinking water and reliable sewer service to all Ponte Vedra Utility Services customers, provide accurate and timely billing, maintain precise records, provide excellent customer service, monitor backflow prevention and cross connection control programs, and to update and enforce the County's Utility Ordinance at all times.



FY 2021 HIGHLIGHTS: The budget primarily reflects normal operating increases.

REVENUE:

The revenue to fund this program is provided by water sales, wastewater fees, development service fees and service charges.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$362,716	\$427,447	\$317,756	\$446,378	\$478,855
Operating Expenses	1,633,046	1,672,378	1,842,379	1,959,654	2,087,336
Capital Outlay	0	37,828	0	5,000	0
Other Expense	4	3	1,204	0	0
TOTAL	\$1,995,766	\$2,137,656	\$2,161,339	\$2,411,032	\$2,566,191

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Completed decommissioning of the Innlet Beach Wastewater Treatment Facility as part of the Ponte Vedra five year Capital Improvement Program.
- ◆ Completed construction of the new 2.4 MGD Ponte Vedra Water Reclamation Facility.
- ◆ As part of the five year Capital Improvement Program, the Utility inspected an additional 200 manholes, repaired over 100 manholes.
- ◆ As part of the five year Capital Improvement Program, the Utility has continued its renewal and replacement program to improve aging pipeline infrastructure using advanced Cure-In-Place-Pipe technology and replacing defective sections of pipeline when discovered.
- ◆ As part of the five year Capital Improvement Program, the Utility completed design and construction for the rehabilitation of 12 lift stations, replacing the pumps, electrical panels, and adding protective coating to the wet wells.
- ◆ Maintained backflow prevention certification for all Utility owned facilities.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Provide customer service training to all employees.
- Provide training in large meter testing to all meter staff.
- Maintain billing system so St. Johns County Utility customers have the most updated technology.
- Explore new technological advances in customer service to offer our customers.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	8	8	8
	Total Operating and Maintenance Expenditures	\$2,160,135	\$2,391,135	\$2,566,191
	Total Ponte Vedra Utility CIP Budget Managed	\$20,443,578	\$14,495,253	\$11,507,430
O U T P U T	Number of Customer Accounts (Water ERC's)	14,174	14,200	14,226
	Number of Service Requests Performed	3,181	2,606	3,000
	Number of Work Orders Issued	1,792	1,605	1,600
E F F I C	% Program Cost of Total Utility Budget (excluding Reserves)	6.7%	12.9%	9.9%
	Number of Meters Read & Billed per Month	10,275	10,325	10,361
	Customer Accounts per Billing/CS Staff	2,362	2,367	2,371
E F F E C T	Lost Time Due to Workplace Accidents (days)	0	0	0
	Average Monthly Utility Bill – 8k gals. (Water & Sewer)	\$81.94	\$87.16	\$88.90
	% of Customers on Credit Card /ACH/Alternative Payment Methods	76%	78%	80%

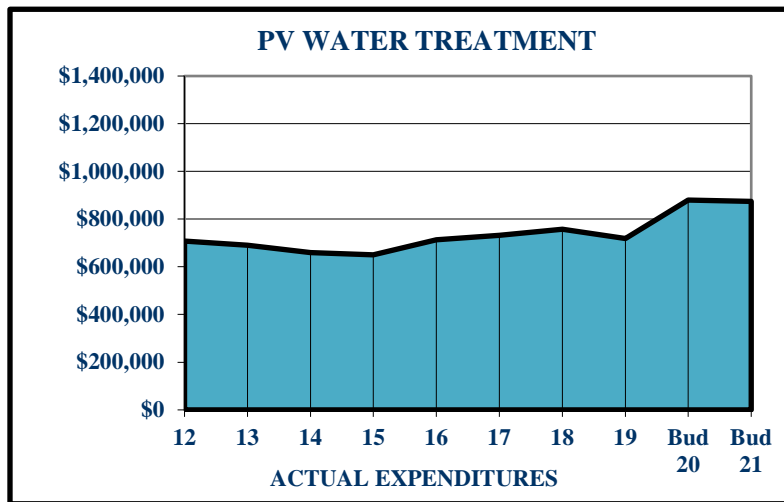
ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT
DEPARTMENT: UTILITY SERVICES
PROGRAM: PONTE VEDRA WATER TREATMENT

PROGRAM DESCRIPTION:

This program is responsible for the upkeep, maintenance and operation of 4 water treatment plants and grounds for a total combined capacity of 15.0 million gallons per day (MGD). Water Treatment also operates and maintains 12 supply wells and 5 water storage tanks essential to water distribution. Management and staff oversee quality control, respond to customer complaints and maintain regulatory compliance with the Florida Department of Environmental Protection (FDEP), the U.S. Environmental Protection Agency (EPA), the St. Johns River Water Management District and other regulatory agencies.

MISSION: To provide safe, clean drinking water to the citizens and visitors of Ponte Vedra through efficient, effective and professional operation of water treatment facilities and associated distribution systems.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating conditions.

REVENUE:

The revenue to fund this Program is provided by Water and Wastewater Fees and Service Charges.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$259,107	\$286,512	\$280,702	\$308,584	\$300,870
Operating Expenses	436,302	445,569	438,257	540,984	565,477
Capital Outlay	36,823	25,229	0	30,300	8,000
TOTAL	\$732,232	\$757,310	\$718,959	\$879,868	\$874,347

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Completed design and replacement of well #1 motor from 40 to 50 hp at Plantations WTP.
- ◆ Started design of new .5 MG replacement ground storage tank at Sawgrass WTP.
- ◆ Completed 5 year cleaning/inspection of Marsh Landing ground storage tank.
- ◆ Design and installation of new corrosion control system at Innlet Beach WTP.
- ◆ Design and installation of new corrosion control system at Plantations WTP.
- ◆ Achieved 100% compliance at all water treatment plants.
- ◆ Delivered Water Quality Reports to all St. Johns County Utility customers.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- To process drinking water that meets or exceeds all Federal and State requirements.
- To maintain integrity and efficiency of equipment and facilities through aggressive, preventive maintenance programs.
- To provide safe, clean drinking water to meet growing customer demands through attention to the infrastructure.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTEs)	4	4	4
	Total Operating and Maintenance Expenditures	\$718,959	\$818,197	\$866,347
O U T P U T	Number of Customer Accounts (Water ERC's)	14,174	14,200	14,226
	Millions of Gallons Pumped and Purchased	1,554.7	1,565.4	1,585.6
E F F I C	% Program Cost of Total Utility Budget (excluding Reserves)	2.2%	4.4%	3.4%
	Program Cost per Customer Account	\$50.72	\$57.62	\$60.90
	Average Flow (MGD) / FTE	1.06	1.07	1.09
E F F E C T	% of Days in Federal/State Compliance	100%	100%	100%
	% Preventive Maintenance Completed on Schedule	100%	100%	100%
	Lost Time Due to Workplace Accidents (days)	0	0	0

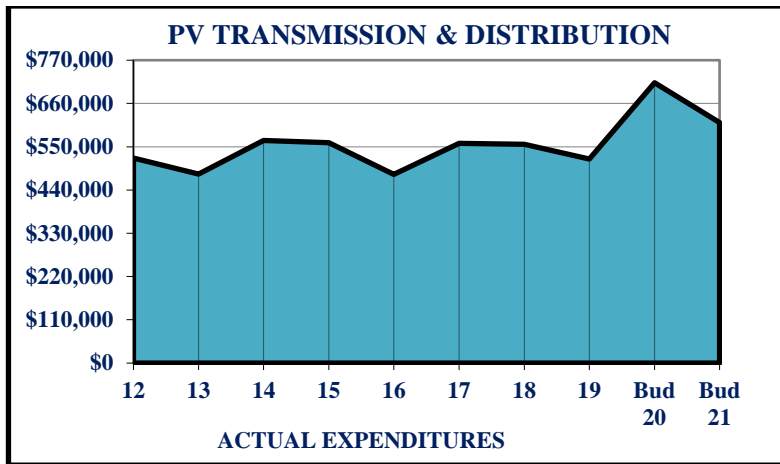
ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT
DEPARTMENT: UTILITY SERVICES
PROGRAM: PONTE VEDRA TRANSMISSION & DISTRIBUTION

PROGRAM DESCRIPTION:

This program is responsible for installation of new services, repairing all water and sewer lines, replacement of old and inadequate mains and lines, utility relocations, service extensions and maintaining assigned equipment. This Program also performs all excavation activities for water and sewer lines, maintains and repairs all gravity sewer piping, appurtenances and stoppages. Transmission and Distribution responds 24 hours per day to all emergency calls on the aforementioned items. The Program maintains approximately 305 miles of water, sewer and reuse mains throughout the utility service area and has approximately 14,150 water/sewer/reuse services connected. This program also maintains and repairs 946 fire hydrants, and locates all water and sewer lines in the service area per the Sunshine One-Call Locate Program.

MISSION: To maintain and upgrade the transmission and distribution system, including all force mains and gravity collection systems, while providing an efficient and effective level of service to all Ponte Vedra Utility customers.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects a decrease in operating and capital expenditures.

REVENUE:

The revenue to fund this program is provided by Water and Wastewater Fees and Service Charges.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$326,568	\$314,071	\$295,828	\$325,971	\$320,323
Operating Expenses	210,688	161,671	222,784	319,725	291,160
Capital Outlay	21,430	80,393	0	67,000	0
TOTAL	\$558,686	\$556,135	\$518,612	\$712,696	\$611,483

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Processed approximately 4,144 utility locate work orders.
- ◆ Completed approximately 667 work orders for a variety of maintenance issues.
- ◆ Responded to approximately 57 after normal work hour emergency call outs.
- ◆ Maintained and repaired approximately 305 miles of water, sewer and reuse lines of various sizes.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Ensure employees obtain their Florida State Certified Distribution and Collection License, CDL and traffic safety courses.
- Maintain flow throughout the collection and distribution system.
- Install water mains and sewer force mains to areas needing service and to accommodate new customers.
- Upgrade transmission and distribution system in needed areas.
- Perform utility locates within the time frame specified in the Underground Facility Damage Prevention & Safety Act, Florida Statute 556.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTE's)	4	4	4
	Total Operating and Maintenance Expenditures	\$518,612	\$576,088	\$611,483
O U T P U T	Length of Water & Sewer Mains/ Maintained (miles)	305	310	315
	# of Taps Installed	18	20	20
	# of Water and Sewer Line Locates	4,144	4,100	4,150
E F F I C	Avg. Hrs. per Employee/Water Service Installed	4	4	4
	Average Response Time to Call-Outs After Normal Working Hours (minutes)	60	60	60
	New Installation Completion Time (days)	90	90	90
E F F E C T	% of Emer. Call-Outs Responded to Within 2 Hrs.	100%	100%	100%
	% of Emer. Call-Outs Repaired Within 8 Hrs.	100%	100%	100%
	% Employees having Distribution & Collection License	100%	100%	100%

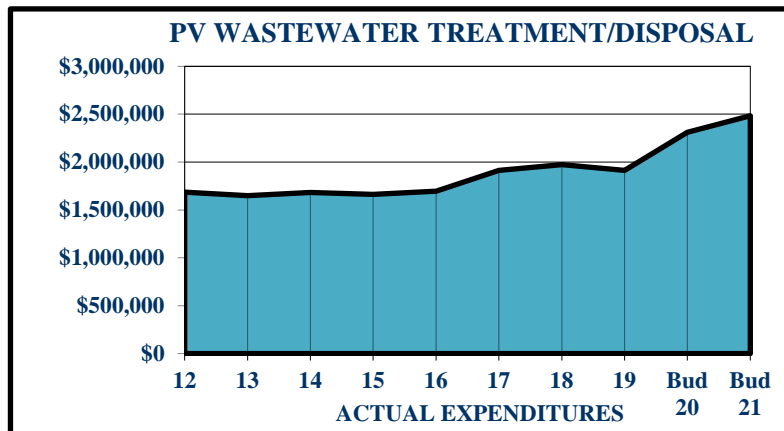
ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT
DEPARTMENT: UTILITY SERVICES
PROGRAM: PONTE VEDRA WASTEWATER TREATMENT & DISPOSAL

PROGRAM DESCRIPTION:

This program is responsible for treating and disposing of domestic wastewater to protect the environment of St. Johns County. The system also produces on an annual average 774,600 gallons of reuse water per day from plants located at Marsh Landing, Players Club and Sawgrass. Class “B” aerobically digested sludge is disposed of by land spreading after dewatering by Belt Press. These three facilities comprise a total capacity of 4.7 million gallons per day (Marsh Landing-800,000, Players Club-2,400,000 and Sawgrass – 1,500,000).

MISSION: To provide efficient and effective protection to the general public and to the environment through stabilization of wastewater and to produce and distribute Reuse Water, conserving our natural resources.



FY 2021 HIGHLIGHTS: The budget primarily reflects operating and capital expenditure increases.

REVENUE:

The revenue to fund this Program is provided by Water and Wastewater User Fees.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$756,895	\$877,435	\$859,474	\$900,464	\$878,953
Operating Expenses	1,136,269	1,057,449	1,052,994	1,346,795	1,474,031
Capital Outlay	18,489	38,184	0	65,000	131,000
TOTAL	\$1,911,653	\$1,973,068	\$1,912,468	\$2,312,259	\$2,483,984

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #3: Address the County’s Long-term Financial Stability

- ◆ Continued to look for ways to improve the efficiency of the wastewater treatment plants.

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Continued to meet all State and Federal facility requirements.
- ◆ Repaired Grit system, screening system and replaced all blower motors on aeration system at Sawgrass WWTP.
- ◆ Added new Chlorine skid and two new filter pumps at Sawgrass WWTP.
- ◆ Added Alum feed system to Marsh Landing for Phosphorus removal.
- ◆ Expanded Wastewater Plant Optimization and Lab software to treatment facilities in the Ponte Vedra service area.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- To meet all State and Federal requirements.
- To maintain structural and equipment integrity.
- To continue using City-Works for budgeting and capital planning.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTE's)	11	11	11
	Total Operating and Maintenance Expenditures	\$1,912,468	\$2,103,510	\$2,352,984
O U T P U T	Number of Samples Collected & Analyzed	12,800	12,800	10,600
	Number of Customer Accounts (Sewer ERC's)	12,347	12,593	12,719
	Million Gallons Treated or Wholesaled per Year	1,111	763	714
	Wet Tons Solids processed	1,542	1,550	1,600
E F F I C	% Program Cost of Total Utility Budget (excluding Reserves)	6.0%	11.3%	9.1%
	% of Samples in Compliance	99.9%	99.0%	99.0%
	Average Flow (MGD) / FTE	0.277	0.190	0.178
E F F E C T	% of FDEP Inspections in Compliance	100%	100%	100%
	% of Preventative Maint. Completed on Schedule	100%	100%	100%
	% of Certified Operators	82%	91%	91%

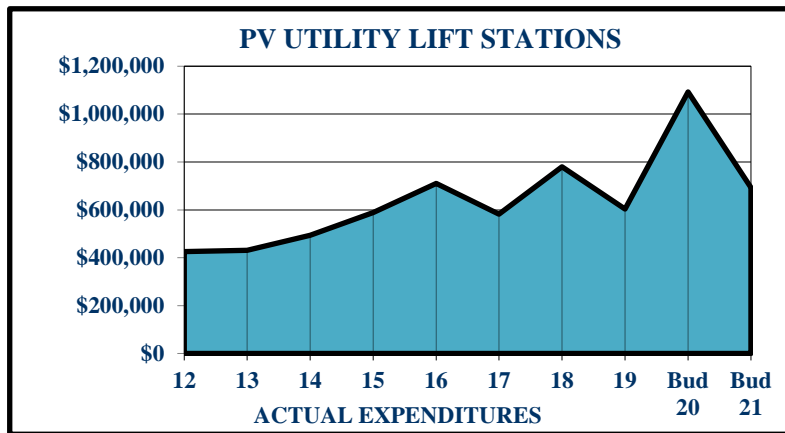
ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT
DEPARTMENT: PONTE VEDRA UTILITY SERVICES
PROGRAM: SEWER LIFT STATIONS

PROGRAM DESCRIPTION:

This program is responsible for the operation and maintenance of approximately 86 lift stations and approximately 200 step tanks. The program also maintains a preventative maintenance program for all 4 water and 4 wastewater treatment plants as well as all well field pumps. In addition, the program provides major electrical and mechanical repairs to all treatment facilities and responds 24 hours per day to all emergency calls pertaining to any of the above.

MISSION: To maintain and upgrade all sewer lift stations and water and wastewater treatment facilities for compliance with State and Federal regulations and obtain collection licenses for all Lift-Station employees.



FY 2021 HIGHLIGHTS: The budget reflects a decrease primarily due to a decrease in Capital expenditures.

REVENUE:

The revenue to fund this program is provided by Water and Wastewater User Fees and Service Charges.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$229,885	\$238,457	\$225,639	\$243,241	\$250,623
Operating Expenses	308,212	289,804	331,774	409,379	442,081
Capital Outlay	43,904	250,967	46,612	440,000	0
TOTAL	\$582,001	\$779,228	\$604,025	\$1,092,620	\$692,704

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ Rehabilitated nine (13) lift stations.
- ◆ Pumped out 10 Step Tanks for preventative maintenance.
- ◆ Replaced mechanical pumping equipment at four (12) lift stations and replaced electronic level controllers at three (2) other lift stations.
- ◆ Installed suction pipes for bypassing on twenty-nine (16) lift stations for maintenance and emergency pump outs.
- ◆ Installed for (1) High-Vent odor control units.
- ◆ Installed (13) SCADA Units

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Maintain zero loss time hours.
- Reduce number of after-hour calls.
- Maintain 60 minute response for after hour calls.
- Maintain zero lift station sanitary sewer overflows.
- Conduct preventative maintenance on lift stations and treatment facilities.
- Conduct preventative maintenance on step system
- Train and certify new employees

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTE's)	4	4	4
	Total Operating and Maintenance Expenditures	\$557,413	\$582,641	\$692,704
	Total Number of Lift Stations / Step Tanks	84/193	86/193	87/195
O U T P U T	Number of Lift Stations Rebuilt	8	13	5
	Number of Wetwells Refurbished	7	13	5
	Number of Step Tanks Replaced	18	28	25
E F F I C	% Program Cost of Total Utility Budget less Reserves	1.7%	3.1%	2.7%
	Average Hours per Employee per Call Out	2.5	2.5	2.5
	Average # of Call Outs per Month	15	15	15
E F F E C T	% Response Time Within 60 minutes	100%	100%	100%
	Time Loss Due to Workplace Accidents (days)	2	0	0
	% of Employees Licensed and/or Certified	75%	75%	100%

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

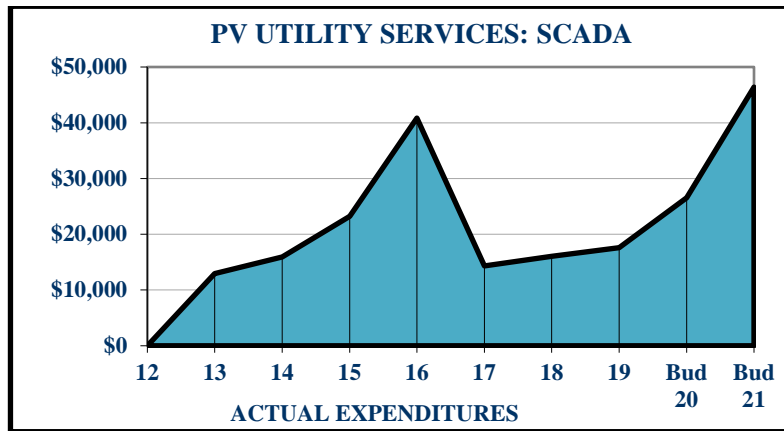
DEPARTMENT: PONTE VEDRA UTILITY SERVICES

PROGRAM: SCADA

PROGRAM DESCRIPTION:

This program is responsible for the Supervisory, Control and Data Acquisition (SCADA) system of the St. Johns County Utility Department Ponte Vendra Service Area to include Water, Wastewater and Lift Station facilities. Management and staff oversee daily operations related to SCADA, Instrumentation and Control. They are responsible for operations, troubleshooting, maintenance, diagnosing and performance of corrective steps to resolve problems with network communications, software configurations and hardware, related to the proper functionality and operations of the SCADA system in an effort to maintain regulatory compliance with the Florida Department of Environmental Protection (FDEP), the U.S. Environmental Protection Agency (EPA), the St. Johns River Water Management District and other regulatory agencies. Other responsibilities are to assist the Meter reading department with installing and maintaining their Network Meter Reading equipment.

MISSION: To provide 24 hour, 7 day a week, efficient and reliable remote monitoring and control of water, wastewater and lift station facilities, while minimizing the need for outside contractors.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects an increase due to operating and capital expenditures for updating system and replacing server.

REVENUE: This program is funded through water and wastewater fees.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	14,297	16,025	17,578	26,561	38,398
Capital Outlay	0	0	0	0	8,000
TOTAL	\$14,297	\$16,025	\$17,578	\$26,561	\$46,398

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #10: Improve/Expand Communication & Services to Citizens

- ◆ All of Ponte Vedra plant SCADA is now on VTS Version 12 and operating in the Master Subordinate mode.
- ◆ Supported the Players Club WRF SCADA and I&C vendors through plant construction completion. Verified all Siemens magflow meters. Assisted MIS with completing and testing the fiber network. Designed, assembled and installed a pond level monitoring system for the TPC Stadium course.
- ◆ Completed the PC WRF Storage bldg. ground system and verified it's bonding to the plant ground halo system.
- ◆ Integrated Sawgrass Village #1, Rough Creek, Fairfield #1&2, Eventide, Arbor Drive and Harbor View lift stations that previously were unmonitored. As well as Innlet Beach WWTP's conversion to a Master LS.

KEY OBJECTIVES:

County Goal #10: Improve/Expand Communication & Services to Citizens

- Continue to integrate currently unmonitored by SCADA, Lift Stations into the county wide SCADA system.
- Assist Marsh Landing WWTP Reuse system integrator through completion of the new controls.
- Replacement of the existing CISCO routers to Cellular backup routers at Sawgrass WWTP, IB WTP and ML WWTP. Clean up Comcast inadequate surge protection. To protect county assets.
- Convert the ML WWTP SCADA PC from an RTU serial connection to an IP connection through the network.

PERFORMANCE MEASURES		Actual FY '19	Estimated FY '20	Adopted FY '21
I N P U T	Number of Full-time Equivalents (FTE's) *	0	0	0
	Total Operating and Maintenance Expenditures	\$17,758	\$21,177	\$38,398
	Total Number of RTU's	27	35	40
O U T P U T	# of RTU's Upgraded / Replaced	2	3	10
	# of Antenna Systems Refurbished / Replaced	12	3	5
	# of Work Orders Completed	91	100	100
E F F I C	RTU's / Program Employee *	5	7	8
	% Program Cost of Total Utility Budget	0.1%	0.1%	0.1%
E F F E C T	Time Loss Due to Workplace Accident (days)	0	0	0

*All FTE's are located in the Main Utility Services SCADA Department (4490).

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT
DEPARTMENT: UTILITY SERVICES
PROGRAM: PONTE VEDRA STATE REVOLVING LOAN PROJECTS

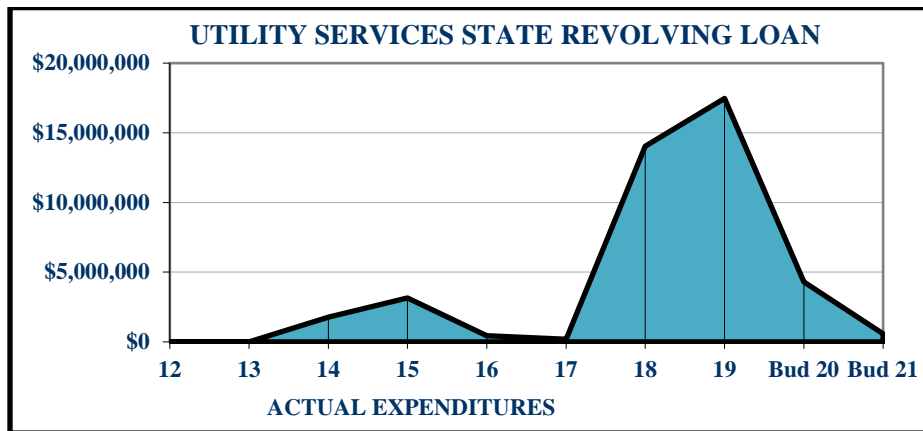
Innlet Beach Water Treatment Plant: SRF Loan funded construction of well #1 rehabilitation including a new casing sleeve and pump.

Marsh Landing Water Treatment Plant: SRF Loan funded construction of replacement high service pumps and electrical upgrades to meet current demands and Utility standards.

Plantation Water Treatment Plant: SRF Loan funded construction of replacement high service pumps and electrical upgrades to meet current demands and Utility standards.

Water Meter Replacement: Replacement of old water meters with smart meters which will provide for more accurate metering of potable water.

Players Club Waste Water Treatment Plant: A new facility will be built at the exiting Players Club WWTF site. The new 2.5 MGD Players Club WRF will incorporate wastewater flows from the Innlet Beach and Sawgrass service areas. The new facility will be upgraded to provide advanced wastewater treatment (AWT) to the area and the project is scheduled to be completed by the end of August 2020.



REVENUES:

The listed Utility Services Projects are funded from Utility water and sewer rates.

EXPENDITURES:

State Revolving Loan Projects	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Inlet Beach Water Treatment Plant	\$0	\$0	\$0	\$0	\$0
Lift Stations	0	0	1,049,726	250,274	133,392
Marsh Landing Water Treatment Plant	0	0	0	0	0
Plantation Water Treatment Plant	0	0	0	0	0
Water Meter Replacement	180,040	0	0	0	0
Players Club WW Treatment Plant	0	14,023,875	16,418,740	4,048,776	448,270
TOTAL	\$180,040	\$14,023,875	\$17,468,466	\$4,299,050	\$581,662

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

DEPARTMENT: UTILITY SERVICES

PROGRAM: PONTE VEDRA UTILITY SERVICES UNRESTRICTED REVENUE PROJECTS

Engineering Services: Various engineering studies are required for master planning water and sewer systems.

Force Mains: Upgrades existing force mains.

GIS Mapping: Provides a complete computerized inventory of the utility system.

Gravity Sewer Rehabilitation: Rehabilitation/replacement of gravity sewer mains within the system including mains, manhole and/or laterals.

Inlet Beach Water Treatment Plant: Improvements to enhance or expand the treatment capability of the plant.

Inlet Beach Waste Water Treatment Plant: Improvements required for meeting FDEP permit conditions of plant.

Marsh Landing Water Treatment Plant: Improvements to high service pump system and ground storage tank.

Marsh Landing Wastewater Treatment Plant: Improvements required for FDEP permit conditions of the plant.

Plantation Water Treatment Plant: Improvements required for FDEP permit conditions of the plant.

Players Club Wastewater Treatment Plant: Improvements to aeration structure, pump system, and wells.

Pump Stations: As pump stations need to be rehabilitated, they will be brought up to County standards. Most rehabilitation will include pumps, panels and piping, and possibly site work.

Sawgrass Water Treatment Plant: Improvements required for FDEP permit conditions of the plant.

Sawgrass Wastewater Treatment Plant: Improvements required for FDEP permit conditions of the plant.

Telemetry: Remote monitoring and control of utility systems, reducing travel time for operating personnel.

Water Mains: Improvements related to water service and hydraulic distribution.

REVENUES:

The listed Utility Services Projects are funded from Ponte Vedra Utility water and sewer rates.

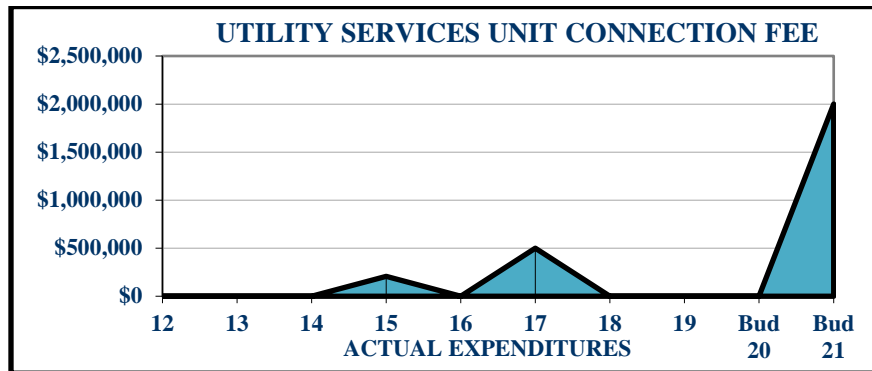
EXPENDITURES:

Unrestricted Revenue	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Engineering Services	\$0	\$0	\$0	\$12,272	\$12,272
Force Mains	0	13,793	32,298	851,224	848,724
GIS Mapping	0	0	0	125,000	0
Gravity Sewer Rehabilitation	10,415	0	0	190,640	590,640
Inlet Beach WTP	129,400	63,445	0	70,999	120,999
Inlet Beach WWTP	0	0	0	0	0
Marsh Landing WTP	49,800	0	0	75,421	125,421
Marsh Landing WWTP	33,607	69,884	50,112	195,864	260,218
Plantation WTP	53,559	0	0	104,368	154,368
Players Club WWTP	7,496	2,999	9,888	398,740	269,129
Pump Stations	360,258	208,555	47,972	867,690	1,387,683
Sawgrass WTP	10,272	0	0	793,854	918,854
Sawgrass WWTP	0	0	0	253,743	403,743
Telemetry	37,548	0	0	24,737	74,737
Water Mains	98,150	55,094	148,291	286,090	431,783
TOTAL	\$790,505	\$413,770	\$288,561	\$4,250,642	\$5,598,571

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT
DEPARTMENT: UTILITY SERVICES
PROGRAM: PONTE VEDRA UTILITY SERVICES UNIT CONNECTION FEE PROJECTS

Players Club Wastewater Treatment Plant: Improvements to expand the Player’s Club WWTF to 2.5 MGD and consolidate three of the four WWTF in Ponte Vedra.
Force Mains: Upgrades existing force mains.



REVENUES:
 The listed Utility Services Projects are funded from Ponte Vedra Utility water and sewer unit connection fees.

EXPENDITURES:

Unrestricted Revenue	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Players Club WWTP	\$500,000	\$0	\$0	\$0	\$0
Force Mains	0	0	0	0	2,000,000
TOTAL	\$500,000	\$0	\$0	\$0	\$2,000,000

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

DEPARTMENT: UTILITY SERVICES

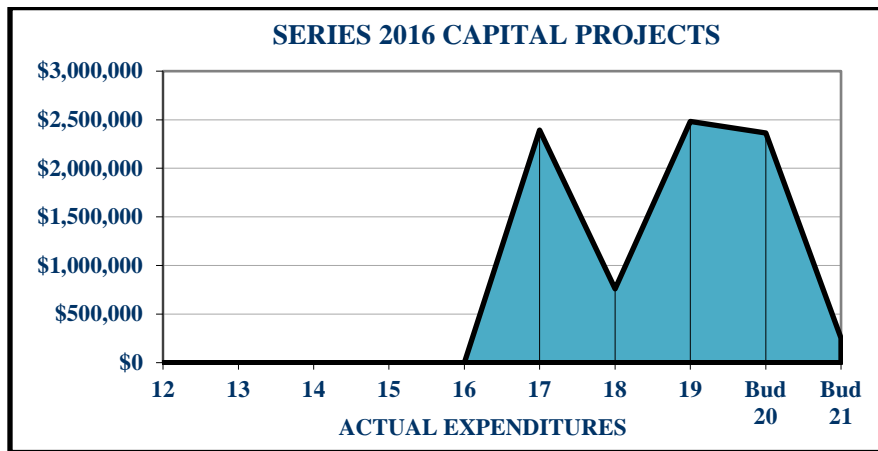
PROGRAM: SERIES 2016 CAPITAL PROJECTS

The Series 2016 Capital Projects program is a five year plan beginning in FY 2017 to provide capital reinvestment into the aging infrastructure of the Ponte Vedra Utility system. Approximately \$8,000,000 was funded through additional debt service to complete the following programs and projects. This program may also include other projects not listed, which may be required depending on future criticality assessments and the need for other system improvements.

Players Club Waste Water Treatment Plant: A new facility will be built at the exiting Players Club WWTF site. The new 2.5 MGD Players Club WRF will incorporate wastewater flows from the Innlet Beach and Sawgrass service areas. The new facility will be upgraded to provide advanced wastewater treatment (AWT) to the area and the project is scheduled to be completed by the end of August 2020.

Lift Stations: The 5-year capital reinvestment program is designed to allow for the inspection and rehabilitation of lift stations including wet well lining, pump replacements, SCADA technology implementation, and other reliability improvements. It is anticipated that two (2) to three (3) major lift stations will be rehabilitated each year.

Gravity Sewer Rehab: The manhole rehabilitation program is a two-step process, inspections then rehabilitation. This five (5) year program will inspect a majority of the manholes in the PV service area and make the needed repairs to avoid overflows and resulting permit violations.



REVENUES:

The listed Utility Services Projects are funded from Series 2016 Bonds.

EXPENDITURES:

Series 2016 Capital Projects	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Players Club WW Treatment Plant	\$1,822,225	\$859	\$178,204	\$123,713	\$123,713
Lift Stations	264,285	486,214	1,474,281	1,925,220	94,343
Gravity Sewer Rehab	306,722	274,125	830,058	314,094	34,881
TOTAL	\$2,393,232	\$761,198	\$2,482,543	\$2,363,027	\$252,937

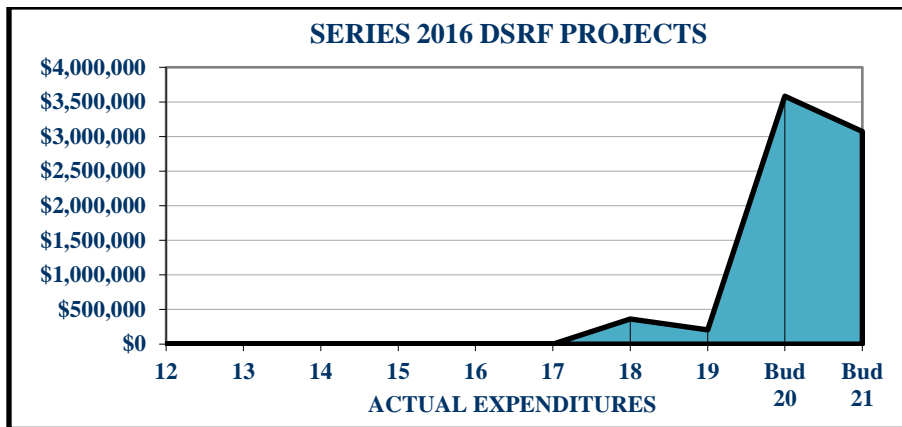
ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

DEPARTMENT: UTILITY SERVICES

PROGRAM: SERIES 2016 DSRF PROJECTS

Series 2016 Debt Service Reserve Fund Projects: Series 2016 DSRF Projects are funded capital improvements for the Ponte Vedra System. As part of the 2016 refunding of the Ponte Vedra Utility’s Water and Sewer Revenue bonds, \$4,149,744 of debt service reserves were released and made available for capital improvement projects. These funds were designed to provide for continued capital reinvestment into the aging infrastructure of the Ponte Vedra Utility system. These funds will be utilized in the later years of the five year 2016 Ponte Vedra Capital Reinvestment Plan. The funds are scheduled be utilized to improve the Marsh Landing Wastewater Treatment Facility, assist in the rehabilitation of lift stations, manholes, and/or water mains and sewer force mains or gravity mains. The timing and final allocation of funding will be based on continued system criticality assessments and project prioritization by the Utility’s Capital Improvement Program engineers and team.



REVENUES:

The listed Utility Services Projects are funded from released Ponte Vedra Debt Service Reserve funds in conjunction with the Series 2006 and 2007 Refunding and Utility consolidation in 2016.

EXPENDITURES:

Series 2016 DSRF Projects	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Marsh Landing WW Treatment Plant	\$0	\$0	\$204,008	\$1,798,271	\$1,289,997
Series 2016 DSRF Projects	0	\$0	0	149,744	149,744
Players Club WW Treatment Plant	0	365,481	0	1,634,519	1,634,519
TOTAL	\$0	\$365,481	\$204,008	\$3,582,534	\$3,074,260

DEBT SERVICE FUNDS

PONTE VEDRA UTILITY SERVICES - TRANE CAPITAL LEASE DEBT SERVICE

In December 2011, the County entered into a master lease agreement with SunTrust Equipment Finance & Leasing, Corp. in connection with a guaranteed energy performance savings contract with Trane U.S, Inc. The total lease amount financed is \$3,575,015. Debt service payments are allocated between the General Fund, Golf Course Fund, and Utility Services Funds. The lease agreement will terminate in FY 2027.

REVENUE CATEGORY	
Water and Sewer Charges	\$18,746
Balance Forward	<u>0</u>
Grand Total	\$18,746

APPROPRIATION CATEGORY	
Principal	\$16,021
Interest	2,725
Reserve	<u>0</u>
Grand Total	\$18,746

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	16,021	2,725	18,746
2022	16,434	2,312	18,746
2023	16,857	1,888	18,745
2024	17,291	1,453	18,744
2025-2027	<u>45,201</u>	<u>1,655</u>	<u>46,856</u>
Total Outstanding Debt	\$111,804	\$10,033	\$121,837

DEBT SERVICE FUNDS

PONTE VEDRA UTILITY SERVICES DEBT SERVICE, State Revolving Loan WW550120

In 1994, the County began participation with the State Revolving Fund Loan Program to generally finance necessary capital improvements to the County Water and Sewer System. The State Program generally has low interest rates and is payable in semi-annual installments. The first such borrowing for the Ponte Vedra Utility was in 2015. This loan's average rate is 1.19% with a 20 year term. First payment is due April 15, 2021.

REVENUE CATEGORY		APPROPRIATION CATEGORY	
Water & Sewer Charges	\$1,289,858	Principal	\$821,923
		Interest	220,974
Balance Forward	<u>0</u>	Capitalized Interest	<u>246,961</u>
Grand Total	\$1,289,858	Grand Total	\$1,289,858

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	821,923	467,935	1,289,858
2022	1,658,592	427,202	2,085,794
2023	1,678,451	407,343	2,085,794
2024	1,698,547	387,247	2,085,794
2025	1,718,883	366,911	2,085,794
2026-2041	<u>29,433,009</u>	<u>2,649,837</u>	<u>32,082,846</u>
Total Outstanding Debt	\$37,009,405	\$4,706,475	\$41,715,880

DEBT SERVICE FUNDS

PONTE VEDRA UTILITY SERVICES DEBT SERVICE, State Revolving Loan DW550110

In 1994, the County began participation with the State Revolving Fund Loan Program to generally finance necessary capital improvements to the County Water and Sewer System. The State Program generally has low interest rates (1-2.2%) and is payable in semi-annual installments. The first such borrowing for the Ponte Vedra Utility was in 2015.

REVENUE CATEGORY		APPROPRIATION CATEGORY	
Water & Sewer Charges	\$342,122	Principal	\$245,436
		Interest	96,686
Balance Forward	0	Paying Agent Fees	0
Grand Total	\$342,122	Grand Total	\$342,122

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	245,436	96,686	342,122
2022	250,666	91,455	342,121
2023	256,009	86,112	342,121
2024	261,465	80,656	342,121
2025	267,037	75,084	342,121
2026-2036	<u>3,341,039</u>	<u>422,287</u>	<u>3,763,326</u>
Total Outstanding Debt	\$4,621,652	\$852,280	\$5,473,932

DEBT SERVICE FUNDS

PONTE VEDRA UTILITY SERVICES DEBT SERVICE, Water and Sewer Revenue Bonds Series 2016

This \$51,070,000 bond issue refunded the 2006 and 2007 Water and Sewer Revenue Bonds, maturing on or after June 1, 2037, added new money and included certain costs of issuance related to the Series 2016 Bonds. The Bonds are payable through Water & Sewer User Charges and will be retired in the Year 2037.

REVENUE CATEGORY	
Water & Sewer Charges	\$3,806,300
Balance Forward	<u>0</u>
Grand Total	\$3,806,300

APPROPRIATION CATEGORY	
Principal	\$1,680,000
Interest	2,126,300
Paying Agent Fees	<u>0</u>
Grand Total	\$3,806,300

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	1,680,000	2,126,300	3,806,300
2022	2,040,000	2,058,400	4,098,400
2023	2,085,000	1,999,850	4,084,850
2024	2,185,000	1,893,933	4,078,933
2025	2,295,000	1,782,850	4,077,850
2026	2,420,000	1,666,017	4,086,017
2027-2037	<u>32,355,000</u>	<u>9,050,400</u>	<u>41,405,400</u>
Total Outstanding Debt	\$45,060,000	\$20,577,750	\$65,637,750

CONVENTION CENTER FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Special Assessments					
Non-Ad Valorem Assessment	\$632,720	\$637,047	\$656,679	\$0	-100.0%
Charges for Services					
Recording Fees	\$0		\$0		0.0%
Event Revenue	0		0		0.0%
Attorney Fees	0		0		0.0%
Legal Settlements	0		0		0.0%
Minimum Revenue Guarantee	46,206	35,589	50,864	0	-100.0%
Operating Fees	100,000	100,000	100,000	0	-100.0%
Occupancy Fees	230,068	277,412	244,339	0	-100.0%
Hall of Fame Admissions	17,816	19,726	18,021	0	-100.0%
Hotel Guaranteed Payments	175,728	170,739	170,739	0	-100.0%
Subtotal	\$569,818	\$603,466	\$583,963	\$0	-100.0%
Miscellaneous					
Interest Earnings	\$0	\$0	\$0	\$0	0.0%
Interest Earnings - SBA	22,534	22,194	9,972	0	-100.0%
Interest - Short Term	569	0	0	0	0.0%
FEIT Earnings	2,771	14,395	3,533	0	-100.0%
Interest Earnings - Surplus Funds	0	0	0	0	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
Returned Check - Service Charge	2,357	0	0	0	0.0%
Subtotal	\$28,231	\$36,589	\$13,505	\$0	-100.0%
Total Revenue	\$1,230,769	\$1,277,102	\$1,254,147	\$0	-100.0%
Est Rev Avail for Appropriation	\$1,230,769	\$1,277,102	\$1,254,147	\$0	-100.0%
Other Financing Sources					
Transfer from Funds	\$287,640	\$244,370	\$229,096	\$0	-100.0%
Estimated Cash Forward	\$1,883,096	\$1,948,691	\$1,976,669	\$1,692,100	-14.4%
Total Available Resources	\$3,401,505	\$3,470,163	\$3,459,912	\$1,692,100	-51.1%

CONVENTION CENTER FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Non-Operational					
Debt Service	\$1,422,813	\$1,428,287	\$1,432,067	\$1,442,030	0.7%
Net Escrow Agent Payments	0	0	0	0	0.0%
Cost of Issuance	0	0	0	0	0.0%
Depreciation	220,741	220,000	220,000	220,000	0.0%
Bad Debt Expense	0	0	0	0	0.0%
Refund P/Y Revenues	0	0	0	0	0.0%
Amortization	244,791	244,791	40,799	0	-100.0%
Contractual Services	30,000	0	20,000	0	-100.0%
Clerk of Court Services	0	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Reserve	0	0	1,747,046	30,070	-98.3%
GRAND TOTAL	\$1,918,345	\$1,893,078	\$3,459,912	\$1,692,100	-51.1%

ENTERPRISE FUNDS

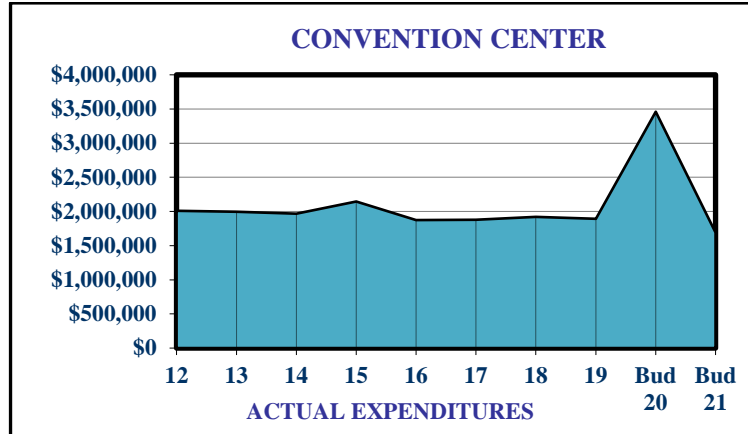
SERVICE AREA: ECONOMIC ENVIRONMENT

DEPARTMENT: COUNTY ADMINISTRATION

PROGRAM: CONVENTION CENTER

PROGRAM DESCRIPTION:

The St. Johns County Convention Center is located at the World Golf Village. The Center started operations in Spring 1998. This program primarily reflects depreciation of the construction costs associated with the Convention Center. Other items, such as debt service and reserves, are reflected in the non-operational (“Other”) classification.



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects the refunding of the 2003 Gulf Breeze Capital Improvement Bond in FY 2014 and lower Debt Service payments. Final Debt Service payment is due December 1, 2020.

REVENUE:

The revenue to fund the construction of the Convention Center was provided by a revenue bond issued in July 1996 by the Board of County Commissioners. The revenue to repay this bond will be generated from various fees and surcharges from the Convention Center and the World Golf Village facilities through a revenue sharing arrangement. Revenue streams will cease in FY 2021.

EXPENDITURES:

Category	Actual Expenditures FY '17	Actual Expenditures FY '18	Actual Expenditures FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Operating Expense	\$95	\$30,000	\$0	\$20,000	\$0
Amortization	244,791	244,791	244,791	40,799	0
Depreciation	220,741	220,741	220,000	220,000	220,000
Debt Service	1,412,608	1,422,813	1,428,287	1,432,067	1,442,030
Other Expense	0	0	0	0	0
Reserve	0	0	0	1,747,046	30,070
TOTAL	\$1,878,235	\$1,918,345	\$1,893,078	\$3,459,912	\$1,692,100

DEBT SERVICE FUNDS

CONVENTION CENTER DEBT SERVICE

During 1996, revenue bonds were issued in the amount of \$16,990,000 to finance the construction of a public convention center facility located at the World Golf Village. In FY 2003, the bonds were refunded and refinanced through a Gulf Breeze Capital Improvement Bond. In FY 2014, the bonds were refunded and refinanced at a lower interest rate, increasing the principal amount to \$18,275,000. The bonds are payable from certain pledged revenues. Final debt service payment is due December 1, 2020.

REVENUE CATEGORY	
Convention Center Revenue	\$0
Interest	0
Balance Forward	<u>1,442,030</u>
Grand Total	\$1,442,030

APPROPRIATION CATEGORY	
Principal	\$1,437,000
Interest	5,030
Paying Agent Fees	<u>0</u>
Grand Total	\$1,442,030

DEBT SERVICE SCHEDULE			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	<u>1,437,000</u>	<u>5,030</u>	<u>1,442,030</u>
Total Outstanding Debt	\$1,437,000	\$5,030	\$1,442,030

INTERNAL SERVICE / TRUST & AGENCY FUNDS

Internal Service Funds account for services provided, usually on a cost reimbursement basis, by one fund to other departments or agencies within the same government. An Internal Service Fund essentially accumulates costs related to a given activity so that the costs can subsequently be allocated through charges to benefiting departments. The activity costs are to be fully recovered through such charges. St. Johns County currently maintains two Internal Service funds to account for the costs of worker compensation and employee health self-insurance, as well as maintain adequate reserves to pay related claims. Internal Service funds are somewhat unique to governmental fund accounting and have the effect of “double-counting” total budgeted expenditures, since Internal Service fund charges are reflected in County department budgets as Personal Services (employee benefit) expenditures and are reflected again in the operating expenditure budgets of the Internal Service funds.

Trust and Agency Funds account for funds held by the County in a Trustee or Fiduciary capacity (also often called Fiduciary Funds). As such, these funds are custodial in nature and usually do not involve appropriation.

WORKER COMPENSATION INSURANCE FUND \$3,205,837

This Internal Service Fund is for the purpose of accounting for the County’s worker compensation premiums and claims paid. The revenue to fund the County’s Worker Compensation Fund through a payroll charge has been historically guided by rates set by the State of Florida. These rates are based on position classification and the number of employees therein. In FY 2005 a change in coverage for the Sheriff occurred, as the Sheriff was no longer covered by the County’s insurer, but secured separate coverage paid directly by the Sheriff.

HEALTH INSURANCE FUND \$38,908,907

This Internal Service Fund is for the purpose of accounting for the County’s group health insurance administrative contract premiums and self-insured claims. It is a self-insured plan currently administered by Blue Cross/Blue Shield of Florida. Also included, but separately handled, are life insurance, dental and prescription drug employee benefits. The revenue that funds the County’s Group Health Insurance Plan is derived primarily from the County’s contribution of \$950 per month (in FY 2017) for each covered full-time employee (including Constitutional Officers) and is received through a payroll charge. This medical benefit still has an available option free for full-time employees. Revenue to the fund is also received from employees that elect additional plan coverage for total families, spouses and children. Retirees may also participate in the plan at a reduced rate individually or as retiree and spouse.

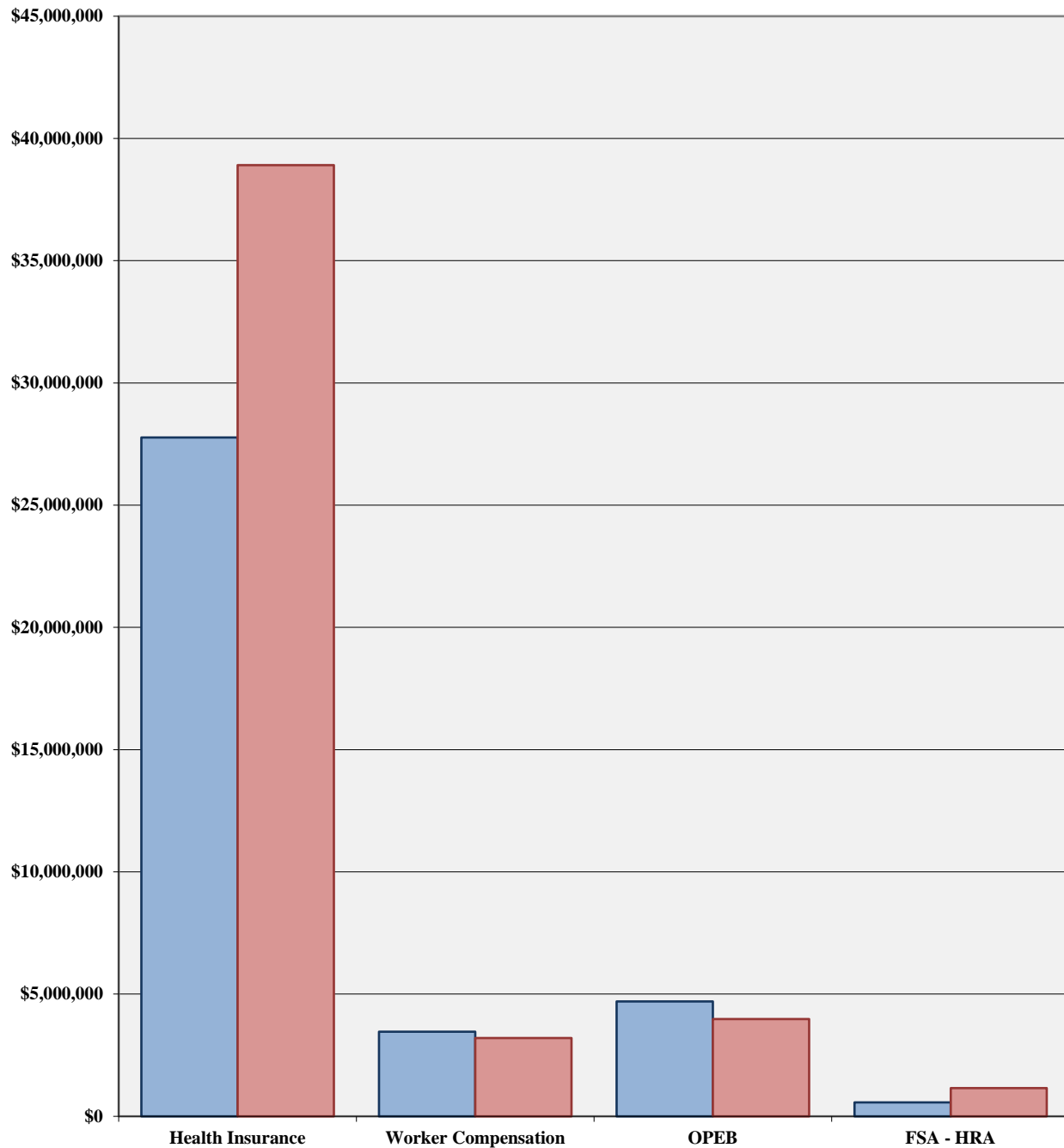
FSA – MEDICAL FUND / FSA – DEPENDENT FUND \$974,850 / \$182,635

These Employee Flexible Spending Accounts (FSA) Funds are technically Trust and Agency Funds for the purpose of accounting for the County’s medical flexible spending accounts established in FY 2006. Employees essentially elect to set aside a portion of their pay as pre-tax dollars for qualified medical expenses for themselves or their dependents.

OPEB TRUST FUND \$3,980,883

This Other Post Employment Benefits (OPEB) Fund is a Trust and Agency Fund for the purpose of accounting for retiree health benefits and other post-employment benefits other than pension benefits for employees. This fund was established in FY 2008 as an irrevocable trust to comply with GASB 45 requirements. An initial deposit of \$7 million was made from the General Fund to address the estimated OPEB liability. The revenue that funds the OPEB Trust Fund is derived primarily from the Board’s and Constitutional Officers’ contributions for their employees through a payroll charge. Retiree contributions for their healthcare coverage also go to this Fund.

Internal Service / Trust & Agency Funds 10 Year Budget Comparison FY2011 and FY2021



Comment: The obvious increase over 10 years has been Health Insurance (or employee healthcare). As Internal Service funds are somewhat unique to governmental fund accounting, they have the effect of "double-counting" total budgeted expenditures, as employee healthcare is considered a payroll benefit expense in County department budgets and reflected again as expenditures in Internal Service fund budgets. By double-counting, the total County budget is artificially increased and higher than it really is. Some governments exclude Internal Service funds from their total budget due to this effect.

WORKER COMPENSATION FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Charges for Service					
Board of County Commission Payroll	\$2,099,292	\$2,295,249	\$2,381,269	\$1,550,023	-34.9%
Property Appraiser Payroll	10,460	9,191	9,050	4,861	-46.3%
Supervisor of Elections Payroll	1,743	1,981	1,994	1,050	-47.3%
Tax Collector Payroll	7,314	7,608	8,307	4,184	-49.6%
Clerk of Courts Payroll	10,372	11,009	11,404	5,767	-49.4%
Subtotal	\$2,129,181	\$2,325,038	\$2,412,024	\$1,565,885	-35.1%
Miscellaneous Revenue					
Interest Earnings	\$57	\$3,641	\$1,000	\$15,000	1400.0%
Net Increase in FV of Investments	0	0	0	0	0.0%
Refund - Prior Year Expense	0	8,753	0	0	0.0%
Subtotal	\$57	\$12,394	\$1,000	\$15,000	1400.0%
Total Estimated Revenues	\$2,129,238	\$2,337,432	\$2,413,024	\$1,580,885	-34.5%
Less Statutory Reduction	0	0	(50)	(750)	1400.0%
Est Rev Available for Approp	\$2,129,238	\$2,337,432	\$2,412,974	\$1,580,135	-34.5%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$28,650	\$206,317	\$726,687	\$1,625,702	123.7%
Total Available Resources	\$2,157,888	\$2,543,749	\$3,139,661	\$3,205,837	2.1%

WORKER COMPENSATION FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
General Government					
Worker Compensation	\$284,582	\$301,167	\$308,654	\$309,446	0.3%
Minimum Premium	1,666,989	1,510,567	1,737,052	1,499,775	-13.7%
Non-Operational					
Reserve	\$0	\$0	\$0	\$0	0.0%
Salary Adjustments	0	0	0	0	0.0%
Claims Reserve	0	0	1,093,955	1,396,616	27.7%
GRAND TOTAL	\$1,951,571	\$1,811,734	\$3,139,661	\$3,205,837	2.1%

HEALTH INSURANCE FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Charges for Service					
Board of County Commission Payroll	\$14,425,962	\$15,230,945	\$15,713,716	\$13,506,042	-14.0%
Sheriff Payroll	7,883,565	8,479,977	8,681,139	7,685,525	-11.5%
Property Appraiser Payroll	584,752	507,414	506,228	424,721	-16.1%
Supervisor of Elections Payroll	122,083	118,585	129,126	88,750	-31.3%
Tax Collector Payroll	824,570	782,127	851,246	705,204	-17.2%
Clerk of Courts Payroll	1,122,432	1,194,654	1,228,915	1,042,307	-15.2%
Subtotal	\$24,963,363	\$26,313,702	\$27,110,370	\$23,452,549	-13.5%
Other Revenue					
Interest Earnings	\$196,599	\$311,129	\$75,000	\$140,000	86.7%
Insurance Proceeds	232,652	1,590	100,000	0	-100.0%
Cobra Payments	0	58,663	0	73,766	100.0%
Contributions	100,000	175,000	0	50,000	100.0%
Miscellaneous Revenue	4,146	30,818	0	0	0.0%
Subtotal	\$533,396	\$577,200	\$175,000	\$263,766	50.7%
Total Estimated Revenues	\$25,496,759	\$26,890,902	\$27,285,370	\$23,716,315	-13.1%
Less Statutory Reduction	0	0	(8,750)	(13,188)	50.7%
Est Rev Available for Approp	\$25,496,759	\$26,890,902	\$27,276,620	\$23,703,127	-13.1%
Other Financing Sources					
Transfers from Funds	\$3,601,244	\$3,712,883	\$3,712,883	\$3,712,883	0.0%
Subtotal	\$3,601,244	\$3,712,883	\$3,712,883	\$3,712,883	0.0%
Estimated Cash Carryforward	\$9,590,410	\$8,882,168	\$11,561,255	\$11,492,897	-0.6%
Total Available Resources	\$38,688,413	\$39,485,953	\$42,550,758	\$38,908,907	-8.6%

HEALTH INSURANCE FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
General Government					
Administration Fees & Claims	\$19,582,143	\$18,672,940	\$23,531,450	\$22,140,000	-5.9%
Standard Life Insurance	242,311	190,399	258,000	258,000	0.0%
Re-insurance / Stop Loss	933,943	932,543	950,000	950,000	0.0%
Prescription Drugs	5,744,308	5,460,254	6,950,625	6,588,000	-5.2%
Program Operating Expenses	164,578	64,327	119,580	103,250	-13.7%
Program Events	28,774	46,512	50,000	50,000	0.0%
HRA Medical Claims	649,901	1,006,926	1,093,000	1,100,000	0.6%
Non-Operational					
Transfer to Funds	\$0	\$8,741	\$16,000	\$0	-100.0%
Unpaid Claims Liability	0	0	4,126,090	5,167,976	25.3%
Reserve	0	0	5,456,013	2,551,681	-53.2%
GRAND TOTAL	\$27,345,958	\$26,382,642	\$42,550,758	\$38,908,907	-8.6%

FSA MEDICAL FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Charges for Service					
Board of County Commission Payroll	\$381,194	\$394,349	\$423,284	\$418,230	-1.2%
Sheriff Payroll	254,891	257,426	279,921	260,302	-7.0%
Property Appraiser Payroll	9,502	9,864	10,764	11,908	10.6%
Supervisor of Elections Payroll	0	0	0	0	0.0%
Tax Collector Payroll	31,663	27,126	31,726	30,746	-3.1%
Clerk of Courts Payroll	20,891	22,332	27,025	25,483	-5.7%
Subtotal	\$698,141	\$711,098	\$772,720	\$746,669	-3.4%
Miscellaneous Revenue					
Interest Earnings	\$2,422	\$3,398	\$2,500	\$4,685	87.4%
Subtotal	\$2,422	\$3,398	\$2,500	\$4,685	87.4%
Total Estimated Revenues	\$700,563	\$714,496	\$775,220	\$751,354	-3.1%
Less Statutory Reduction	0	0	(125)	(234)	87.2%
Est Rev Available for Approp	\$700,563	\$714,496	\$775,095	\$751,120	-3.1%
Estimated Cash Carryforward	\$206,167	\$193,503	\$255,465	\$223,730	-12.4%
Total Available Resources	\$906,729	\$907,999	\$1,030,560	\$974,850	-5.4%

FSA MEDICAL FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
General Government					
FSA Medical Claims	\$713,226	\$712,756	\$1,030,560	\$974,850	-5.4%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$713,226	\$712,756	\$1,030,560	\$974,850	-5.4%

FSA DEPENDENT FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Charges for Service					
Board of County Commission Payroll	\$80,280	\$87,119	\$95,222	\$85,618	-10.1%
Sheriff Payroll	25,070	24,853	25,300	25,319	0.1%
Property Appraiser Payroll	0	0	0	0	0.0%
Supervisor of Elections Payroll	0	0	0	0	0.0%
Tax Collector Payroll	0	0	0	0	0.0%
Clerk of Courts Payroll	501	895	1,200	2,037	69.8%
Subtotal	\$105,852	\$112,868	\$121,722	\$112,974	-7.2%
Miscellaneous Revenue					
Interest Earnings	\$627	\$941	\$750	\$934	24.5%
Subtotal	\$627	\$941	\$750	\$934	24.5%
Total Estimated Revenues	\$106,479	\$113,809	\$122,472	\$113,908	-7.0%
Less Statutory Reduction	0	0	(38)	-47	23.7%
Est Rev Available for Approp	\$106,479	\$113,809	\$122,434	\$113,861	-7.0%
Estimated Cash Carryforward	\$37,988	\$62,953	\$48,699	\$68,774	41.2%
Total Available Resources	\$144,467	\$176,762	\$171,133	\$182,635	6.7%

FSA DEPENDENT FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
General Government					
FSA Dependent Claims	\$102,791	\$107,929	\$171,133	\$182,635	6.7%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$102,791	\$107,929	\$171,133	\$182,635	6.7%

OPEB TRUST FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Charges for Service					
Board of County Commission Payroll	\$1,492,828	\$1,237,888	\$990,379	\$0	-100.0%
Sheriff Payroll	749,766	650,249	489,876	0	-100.0%
Property Appraiser Payroll	58,072	39,388	31,542	0	-100.0%
Supervisor of Elections Payroll	12,276	10,000	8,000	0	-100.0%
Tax Collector Payroll	82,548	60,157	50,154	0	-100.0%
Clerk of Courts Payroll	119,144	98,009	78,441	0	-100.0%
Self Pay Insurers	1,597,644	1,741,745	1,662,115	1,728,318	4.0%
Subtotal	\$4,112,278	\$3,837,436	\$3,310,507	\$1,728,318	-47.8%
Miscellaneous Revenue					
Interest Earnings	\$2,435,764	\$1,310,147	\$10,000	\$15,500	55.0%
Returned Check Service Charge	0	110	0	0	0.0%
Subtotal	\$2,435,764	\$1,310,257	\$10,000	\$15,500	55.0%
Total Estimated Revenues	\$6,548,042	\$5,147,693	\$3,320,507	\$1,743,818	-47.5%
Less Statutory Reduction	0	0	(500)	(775)	-1000.0%
Est Rev Available for Approp	\$6,548,042	\$5,147,693	\$3,320,007	\$1,743,043	-47.5%
Other Financing Sources					
Transfers from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$0	\$0	\$667,876	\$2,237,840	235.1%
Total Available Resources	\$6,548,042	\$5,147,693	\$3,987,883	\$3,980,883	-0.2%

OPEB TRUST FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
General Government					
Retiree Benefits (Transfer)	\$3,571,231	\$3,712,883	\$3,712,883	\$3,712,883	0.0%
Contractual Services	\$6,000	\$18,000	\$25,000	\$18,000	-28.0%
Non-Operational					
Net Contribution to OPEB Trust Fund	\$0	\$0	\$250,000	\$250,000	0.0%
GRAND TOTAL	\$3,577,231	\$3,730,883	\$3,987,883	\$3,980,883	-0.2%

DEBT SERVICE FUNDS

Debt Service Funds are used to account for the payment of principal, interest and any other related costs (such as paying agent fees) of long-term government debt. Specific revenues sources are generally pledged to provide debt service revenues. Debt service for Enterprise Funds is not included in Debt Service Funds because the debt is repaid from the Enterprise Fund revenues or user fees. Debt service for Enterprise Funds can be found in the Enterprise Funds section of this budget document.

12 TRANSPORTATION REFUNDED DEBT SERVICE \$2,013,375

In March 2012 Series 2012 Transportation Revenue Bonds of \$25,050,000 were issued to refund a portion of the County's outstanding Transportation Revenue Bonds, Series 2003. These Bonds are payable from the Local Option Gas Tax. The 2012 Series bonds will mature in 2032 or the same maturity as the refunded Bonds.

15 TRANSPORTATION REFUNDED DEBT SERVICE \$1,661,244

In March 2015, Series 2015 Transportation Revenue Bonds of \$29,000,000 were issued to refund a portion of the County's outstanding Transportation Revenue Bonds, Series 2006. These Bonds are payable from the Local Option Gas Tax. The 2015 Series bonds will mature in 2035.

09 SALES TAX BONDS DEBT SERVICE \$0

A debt service fund was established in 2009 to account for the refunding of the Series 1998 Sales Tax Bonds that had been utilized for courthouse construction refunding (i.e., lowering Refunded Courthouse Debt Service). Funding was through a \$10.95 Million refunding with the same maturity of October 1, 2019 as the refunded bonds. The Bonds were payable from the Half Cent Sales Tax revenue. These bonds were fully refunded in February 2019 with the issuance of the 2019 Series Special Obligation Refunding Bonds.

09A SALES TAX REFUNDING BONDS DEBT SERVICE \$0

A debt service fund was established in 2009 to account for the refunding of the Series 1998 Sales Tax Bonds that had been utilized for courthouse construction refunding (i.e., lowering Refunded Courthouse Debt Service). Funding was through a \$10.95 Million refunding with the same maturity of October 1, 2019 as the refunded bonds. The Bonds are payable from the Half Cent Sales Tax revenue.

12 SALES TAX REFUNDING BONDS DEBT SERVICE \$3,636,769

A debt service fund was established in 2004 to account for the construction and acquisition of several Capital Improvement Projects addressing County infrastructure needs. Funding was through a 30 year, \$35.2 million bond issue. In addition, another \$5.52 million was financed for the Vilano CRA. The Bonds are payable from the Half Cent Sales Tax revenue. In October 2012, Series 2012 Sales Tax Revenue Bonds of \$40,000,000 were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 2004. These Bonds are payable from the Half-Cent Sales Tax. The 2012 Series bonds will mature in 2034.

15 SALES TAX REFUNDING BONDS DEBT SERVICE \$3,921,275

In March 2015, Series 2015 Sales Tax Revenue Bonds of \$62,000,000 were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 2006. These Bonds are payable from the Half-Cent Sales Tax. The 2015 Series bonds will mature in 2036.

PONTE VEDRA MSD SEWER DEBT SERVICE \$1,619,403

A debt service fund was established in 2003 to address the expansion of the sewer system in the Ponte Vedra MSD funded in cooperation with JEA Utilities. The debt service is payable primarily from a non ad valorem assessment on associated residents and will end after 2026.

DEBT SERVICE FUNDS

COMMERCIAL PAPER DEBT SERVICE

\$1,791,533

The Commercial Paper program is utilized for short term financing of capital equipment. In November 2012 the Board approved renewing participation in the Commercial Paper program and the County rolled over its existing principal to the new program. Impact fees, if available, fund the debt service on most of the capital projects. Otherwise, the sources of funds are primarily made from non-ad valorem revenues of the General Fund.

FLAGLER ESTATES DEBT SERVICE

\$515,038

A debt service was established in 2007 in the amount of \$6,000,000 for the benefit of the Flagler Estates Road and Water Control District to finance the cost of paving certain public roads located within the boundaries of the Flagler Estates Community Redevelopment Area (FECRA) as well as refunding the Flagler Estates Series 2004 Note. A debt service reserve of \$300,000 was required. The Note will mature August 1, 2021. The Note is payable from tax increment revenues received by the FECRA. In 2012 the note was again refinanced to a lower debt service and the debt service reserve no longer required.

14 REVENUE SHARING BONDS DEBT SERVICE

\$1,168,507

In December 2014, Series 2014 Capital Improvement Refunding Bonds of \$18,000,000 were issued to refund the County's outstanding Capital Improvement Refunding Bonds, Series 2005. \$1.25 million debt on the Golf Course was defeased (paid off) from General Fund reserves at the point of refunding the 2005 series bonds and is not included in the 2014 series debt service. These Bonds are payable from the State Revenue Sharing. The 2014 series bonds will mature in 2035.

TRANE CAPITAL LEASE DEBT SERVICE

\$241,561

In December 2011, the County entered into a master lease agreement with SunTrust Equipment Finance & Leasing, Corp. in connection with the guaranteed energy performance savings contract with Trane U.S., Inc. The total lease amount financed was \$3,575,015. Debt service payments are allocated between the General Fund, Golf Course Fund, and Utility Department Funds to be supported by related energy cost savings and will end in 2027.

PUBLIC FACILITIES NOTE DEBT SERVICE

\$410,723

On May 7, 2013, the County authorized the borrowing of up to \$4.5 million dollars to finance a part of the cost of acquiring, constructing, and equipping a new Health and Human Services (HHS) Facility. Debt service payments will be paid out of the General Fund. The debt will mature in 2028 (15 years).

2012 CHASE NOTE DEBT SERVICE

\$1,279,817

In February 2012, the County authorized the issuance of a Capital Improvement Revenue Bond, Series 2012 to finance a part of the cost of acquiring, constructing, equipping and installing a 800 Megahertz (MHz) Emergency Radio Communication system. Through the RFP process, JP Morgan Chase Bank, N.A. was awarded placement of the Bond. The principal amount of the Bond is \$13,137,000. Debt service payments are paid out of the General Fund, as supported by a 0.14 millage increase approved by the County Commission. The Bond will mature in 2023.

2019 SPECIAL OBLIGATION REFUNDING BONDS DEBT SERVICE

\$1,448,250

In February 2019, Florida Special Obligation Refunding and Improvement Revenue Bonds of \$10,840,000 were issued to refund the Series 2009 Sales Tax Revenue and Refunding Bonds. These Bonds are payable from a Covenant to Budget and Appropriate (CBA) legally available non-ad valorem revenues. The 2019 Series bonds will mature in 2028.

2020 SPECIAL OBLIGATION REVENUE NOTE DEBT SERVICE

\$497,109

In May 2020, Florida Taxable Special Obligation Revenue Notes of \$12,085,000 were issued to for the construction of the Coastal Storm Risk Management Project in portions of South Ponte Vedra and Vilano Beach. These notes are payable from Tourist Development Tax and MSTU revenues. The 2020 Series notes will mature in 2031

**12 TRANSPORTATION REFUNDING BONDS DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Intergovernmental Revenue					
Local Option Gas Tax	\$1,052,630	\$1,096,187	\$1,098,655	\$1,086,276	-1.1%
Subtotal	\$1,052,630	\$1,096,187	\$1,098,655	\$1,086,276	-1.1%
Miscellaneous Revenue					
Interest Earnings - SBA	\$21,451	\$24,941	\$500	\$500	0.0%
Interest Earnings - Money Market	0		0	0	0.0%
Refund PY Expenditures	330,338		0	0	0.0%
Subtotal	\$351,789	\$24,941	\$500	\$500	0.0%
Total Estimated Revenues	\$1,404,419	\$1,121,128	\$1,099,155	\$1,086,776	-1.1%
Less Statutory Reduction	0	0	(25)	(25)	0.0%
Est Rev Available for Approp	\$1,404,419	\$1,121,128	\$1,099,130	\$1,086,751	-1.1%
Other Financing Sources					
Bond Proceeds	\$0	\$0	\$0	\$0	0.0%
Bond Premium Proceeds	0	0	0	0	0.0%
Transfer from Funds	625,000	900,000	900,000	900,000	0.0%
Estimated Cash Carryforward	\$16,000	\$27,995	\$18,245	\$26,624	45.9%
Total Available Resources	\$2,045,419	\$2,049,123	\$2,017,375	\$2,013,375	-0.2%

**12 TRANSPORTATION REFUNDING BONDS DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Non-Operational					
Debt Service	\$2,016,575	\$2,013,375	\$2,017,375	\$2,013,375	-0.2%
Payment to Escrow Agent	0	0	0	0	0.0%
Cost of Issuance	0	0	0	0	0.0%
Reserves	0	0	0	0	0.0%
GRAND TOTAL	\$2,016,575	\$2,013,375	\$2,017,375	\$2,013,375	-0.2%

DEBT SERVICE FUNDS

12 TRANSPORTATION REFUNDING BONDS DEBT SERVICE

In March 2012, Series 2012 Transportation Revenue Bonds of \$25,050,000 were issued to refund a portion of the County's outstanding Transportation Revenue Bonds, Series 2003. These Bonds are payable from the Local Option Gas Tax. The 2012 Series bonds will mature in 2032.

REVENUE CATEGORY	
Local Option Gas Tax	\$1,086,276
Interest	500
5% Statutory Reduction	-25
Transfer from Funds	900,000
Balance Forward	<u>26,624</u>
Grand Total	\$2,013,375

APPROPRIATION CATEGORY	
Principal	\$1,235,000
Interest	778,375
Paying Agent Fees	0
Reserve	<u>0</u>
Grand Total	\$2,013,375

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	1,235,000	778,375	2,013,375
2022	1,300,000	716,625	2,016,625
2023	1,365,000	651,625	2,016,625
2024	1,405,000	610,675	2,015,675
2025-2032	<u>13,265,000</u>	<u>2,848,863</u>	<u>16,113,863</u>
Total Outstanding Debt	\$18,570,000	\$5,606,163	\$24,176,163

**15 TRANSPORTATION REFUNDING BONDS DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Intergovernmental Revenue					
Local Option Gas Tax	\$783,661	\$1,048,054	\$1,047,196	\$1,039,016	-0.8%
Subtotal	\$783,661	\$1,048,054	\$1,047,196	\$1,039,016	-0.8%
Miscellaneous Revenue					
Interest Earnings - SBA	\$15,092	\$18,843	\$500	\$500	0.0%
Subtotal	\$15,092	\$18,843	\$500	\$500	0.0%
Total Estimated Revenues	\$798,753	\$1,066,897	\$1,047,696	\$1,039,516	-0.8%
Less Statutory Reduction	0	0	(25)	(25)	0.0%
Est Rev Available for Approp	\$798,753	\$1,066,897	\$1,047,671	\$1,039,491	-0.8%
Other Financing Sources					
Bond Proceeds	\$0	\$0	\$0	\$0	0.0%
Bond Premium Proceeds	0	0	0	0	0.0%
Transfer from Funds	875,000	600,000	600,000	600,000	0.0%
Estimated Cash Carryforward	\$8,693	\$21,652	\$13,823	\$21,753	57.4%
Total Available Resources	\$1,682,446	\$1,688,549	\$1,661,494	\$1,661,244	0.0%

**15 TRANSPORTATION REFUNDING BONDS DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Non-Operational					
Debt Service	\$1,660,794	\$1,659,994	\$1,661,494	\$1,661,244	0.0%
Payment to Escrow Agent	0	0			0.0%
Cost of Issuance	0	0			0.0%
Reserves	0	0			0.0%
GRAND TOTAL	\$1,660,794	\$1,659,994	\$1,661,494	\$1,661,244	0.0%

DEBT SERVICE FUNDS

15 TRANSPORTATION REFUNDING BONDS DEBT SERVICE

In March 2015, Series 2015 Transportation Revenue Bonds of \$29,000,000 were issued to refund a portion of the County's outstanding Transportation Revenue Bonds, Series 2006. These Bonds are payable from the Local Option Gas Tax. The 2015 Series bonds will mature in 2035.

REVENUE CATEGORY	
Local Option Gas Tax	\$ 1,039,046
Interest	500
5% Statutory Reduction	-25
Transfer from Funds	600,000
Balance Forward	<u>21,753</u>
Grand Total	\$ 1,661,244

APPROPRIATION CATEGORY	
Principal	\$ 740,000
Interest	921,244
Paying Agent Fees	0
Reserve	<u>0</u>
Grand Total	\$ 1,661,244

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	740,000	921,244	1,661,244
2022	775,000	884,244	1,659,244
2023	810,000	845,494	1,655,494
2024	850,000	804,994	1,654,994
2025-2035	<u>18,935,000</u>	<u>5,659,258</u>	<u>24,594,258</u>
Total Outstanding Debt	\$22,110,000	\$9,115,234	\$31,225,234

**09 SALES TAX BONDS DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Intergovernmental Revenue					
Half Cent Sales Tax	\$886,181	\$304,113	\$0	\$0	0.0%
Subtotal	\$886,181	\$304,113	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earnings	\$23,058	\$4,223	\$0	\$0	0.0%
Interest Surplus Funds	\$24,193	\$9,393	\$0	\$0	0.0%
Net Inc in FV of Investment	(\$24,807)	\$16,801	\$0	\$0	0.0%
Subtotal	\$22,444	\$30,417	\$0	\$0	0.0%
Total Estimated Revenues	\$908,625	\$334,530	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$908,625	\$334,530	\$0	\$0	0.0%
Other Financing Sources					
Debt Proceeds	\$0	\$0	\$0	\$0	0.0%
Transfers from Funds	983,462	444,507	0	0	0.0%
Subtotal	\$983,462	\$444,507	\$0	\$0	0.0%
Estimated Cash Carryforward	\$1,945,661	\$1,930,086	\$0	\$0	0.0%
Total Available Resources	\$3,837,748	\$2,709,123	\$0	\$0	0.0%

**09 SALES TAX BONDS DEBT SERVICE
DEBT SERVICE EXPENDITURE SUMMARY**

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Non-Operational					
Debt Service	\$1,907,662	\$2,709,122	\$0	\$0	0.0%
Reserves	0	0	0	0	0.0%
GRAND TOTAL	\$1,907,662	\$2,709,122	\$0	\$0	0.0%

DEBT SERVICE FUNDS

09 SALES TAX BONDS DEBT SERVICE

In February 2009, \$23,520,000 Series 2009 Sales Tax Revenue Bonds were issued to finance certain specified County infrastructure projects (including a second phase of courthouse renovations and public safety projects) and refinance certain recent Commercial Paper projects. The bonds were set to mature October 1, 2028. A debt service reserve of \$1.9 million was required as part of the issue. The Bonds were payable from the Half-Cent Sales Tax. These bonds were fully refunded in February 2019 with the issuance of the 2019 Series Special Obligation Refunding Bonds.

REVENUE CATEGORY	
Half-Cent Sales Tax	\$0
Transfer from Funds	0
Interest	0
5% Statutory Reduction	0
Balance Forward	<u>0</u>
Grand Total	\$0

APPROPRIATION CATEGORY	
Principal	\$0
Interest	0
Issuance Costs	0
Debt Service Reserve	<u>0</u>
Grand Total	\$0

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	0	0	0
Total Outstanding Debt	\$0	\$0	\$0

**09A SALES TAX REFUNDING BONDS DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Intergovernmental Revenue					
Half Cent Sales Tax	\$1,562,790	\$1,519,403	\$0	\$0	0.0%
Subtotal	\$1,562,790	\$1,519,403	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earnings	\$20,486	\$21,974	\$0	\$0	0.0%
Interest Earnings - SBA			0	0	0.0%
Subtotal	\$20,486	\$21,974	\$0	\$0	0.0%
Total Estimated Revenues	\$1,583,276	\$1,541,377	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$1,583,276	\$1,541,377	\$0	\$0	0.0%
Other Financing Sources					
Transfers from Funds	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$16,272	\$27,586	\$0	\$0	0.0%
Total Available Resources	\$1,599,548	\$1,568,963	\$0	\$0	0.0%

**09A SALES TAX REFUNDING BONDS DEBT SERVICE
DEBT SERVICE EXPENDITURE SUMMARY**

Department/Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Non-Operational					
Debt Service	\$1,571,963	\$1,568,963	\$0	\$0	0.0%
Reserves	0	0	0	0	0.0%
GRAND TOTAL	\$1,571,963	\$1,568,963	\$0	\$0	0.0%

DEBT SERVICE FUNDS

09A SALES TAX REFUNDING BONDS DEBT SERVICE

In June 2009, \$10,950,000 Series 2009A Sales Tax Refunding Bonds were issued to obtain present value savings by refunding the Series 1998 Bonds utilized for the courthouse construction refunding. The Bonds were payable from the Half-Cent Sales Tax. The bonds matured October 1, 2019.

REVENUE CATEGORY	
Half-Cent Sales Tax	\$0
Interest	0
5% Statutory Reduction	0
Balance Forward	<u>0</u>
Grand Total	\$0

APPROPRIATION CATEGORY	
Principal	\$0
Interest	0
Issuance Costs	0
Debt Service Reserve	<u>0</u>
Grand Total	\$0

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	<u>0</u>	<u>0</u>	<u>0</u>
Total Outstanding Debt	\$0	\$0	\$0

**12 SALES TAX REFUNDING BONDS DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Intergovernmental Revenue					
Half Cent Sales Tax	\$1,527,089	\$1,526,413	\$3,239,547	\$3,234,735	-0.1%
Subtotal	\$1,527,089	\$1,526,413	\$3,239,547	\$3,234,735	-0.1%
Miscellaneous Revenue					
Interest Earnings - SBA	\$16,055	\$19,740	\$250	\$250	0.0%
Subtotal	\$16,055	\$19,740	\$250	\$250	0.0%
Total Estimated Revenues	\$1,543,144	\$1,546,153	\$3,239,797	\$3,234,985	-0.1%
Less Statutory Reduction	0	0	(13)	(13)	-100.0%
Est Rev Available for Approp	\$1,543,144	\$1,546,153	\$3,239,784	\$3,234,972	-0.1%
Other Financing Sources					
Bond Proceeds	\$0	\$0	\$0	\$0	0.0%
Bond Premium Proceeds	0	0	0	0	0.0%
Transfer from Funds	382,888	382,888	382,888	382,888	0.0%
Estimated Cash Carryforward	\$12,566	\$20,180	\$15,747	\$18,909	20.1%
Total Available Resources	\$1,938,598	\$1,949,221	\$3,638,419	\$3,636,769	0.0%

**12 SALES TAX REFUNDING BONDS DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Non-Operational					
Debt Service	\$1,918,419	\$1,918,619	\$3,638,419	\$3,636,769	0.0%
Payment to Escrow Agent	0	0			0.0%
Cost of Issuance	0	0			0.0%
Reserves	0	0			0.0%
GRAND TOTAL	\$1,918,419	\$1,918,619	\$3,638,419	\$3,636,769	0.0%

DEBT SERVICE FUNDS

12 SALES TAX REFUNDING BONDS DEBT SERVICE

In October 2012, Series 2012 Sales Tax Revenue Bonds of \$40,000,000 were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 2004. These Bonds are payable from the Half-Cent Sales Tax. The 2012 Series bonds will mature in 2034.

REVENUE CATEGORY	
Half-Cent Sales Tax	\$3,234,735
Interest	250
5% Statutory Reduction	-13
Transfer from Funds	382,888
Balance Forward	<u>18,909</u>
Grand Total	\$3,636,769

APPROPRIATION CATEGORY	
Principal	\$2,080,000
Interest	1,556,769
Paying Agent Fees	0
Reserve	<u>0</u>
Grand Total	\$3,636,769

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	2,080,000	1,556,769	3,636,769
2022	2,180,000	1,455,469	3,635,469
2023	2,290,000	1,352,069	3,642,069
2024	2,390,000	1,244,944	3,634,944
2025-2034	<u>28,515,000</u>	<u>7,062,725</u>	<u>35,577,725</u>
Total Outstanding Debt	\$37,455,000	\$12,671,976	\$50,126,976

**15 SALES TAX BONDS DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Intergovernmental Revenue					
Half Cent Sales Tax	\$1,868,856	\$1,864,918	\$1,852,556	\$1,828,605	-1.3%
Subtotal	\$1,868,856	\$1,864,918	\$1,852,556	\$1,828,605	-1.3%
Miscellaneous Revenue					
Interest Earnings - SBA	\$34,293	\$39,115	\$500	\$500	0.0%
Interest - Short Term	(\$6)		\$0	\$0	0.0%
FEIT Earnings	\$168	\$86	\$0	\$0	0.0%
Refund Prior Year Expenditures	\$0	\$0	\$0	\$0	0.0%
Net Incr In FV of Investment	0	0	0	0	0.0%
Subtotal	\$34,455	\$39,201	\$500	\$500	0.0%
Total Estimated Revenues	\$1,903,311	\$1,904,119	\$1,853,056	\$1,829,105	-1.3%
Less Statutory Reduction	0	0	(25)	(25)	0.0%
Est Rev Available for Approp	\$1,903,311	\$1,904,119	\$1,853,031	\$1,829,080	-1.3%
Other Financing Sources					
Transfer from Funds	\$2,042,778	\$2,042,463	\$2,040,913	\$2,042,571	0.1%
Bond Proceeds	0	0	0	0	0.0%
Bond Premium Proceeds	0	0	0	0	0.0%
Subtotal	\$2,042,778	\$2,042,463	\$2,040,913	\$2,042,571	0.1%
Estimated Cash Carryforward	\$22,705	\$43,769	\$32,581	\$49,624	52.3%
Total Available Resources	\$3,968,794	\$3,990,351	\$3,926,525	\$3,921,275	-0.1%

**15 SALES TAX BONDS DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Non-Operational					
Debt Service	\$3,925,025	\$3,927,775	\$3,926,525	\$3,921,275	-0.1%
Payment to Escrow Agent	0	0	0	0	0.0%
Cost of Issuance	0	0	0	0	0.0%
Reserves	0	0	0	0	0.0%
GRAND TOTAL	\$3,925,025	\$3,927,775	\$3,926,525	\$3,921,275	-0.1%

DEBT SERVICE FUNDS

15 SALES TAX REFUNDING BONDS DEBT SERVICE

In March 2015, Series 2015 Sales Tax Revenue Bonds of \$62,000,000 were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 2006. These Bonds are payable from the Half-Cent Sales Tax. The 2015 Series bonds will mature in 2036.

REVENUE CATEGORY	
Half-Cent Sales Tax	\$ 1,828,605
Interest	500
5% Statutory Reduction	-25
Transfer from Funds	2,042,571
Balance Forward	<u>49,624</u>
Grand Total	\$ 3,921,275

APPROPRIATION CATEGORY	
Principal	\$ 1,785,000
Interest	2,136,275
Paying Agent Fees	0
Reserve	<u>0</u>
Grand Total	\$ 3,921,275

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	1,785,000	2,136,275	3,921,275
2022	1,885,000	2,047,025	3,932,025
2023	1,965,000	1,952,775	3,917,775
2024	2,065,000	1,854,525	3,919,525
2025-2036	<u>37,790,000</u>	<u>12,587,150</u>	<u>50,377,150</u>
Total Outstanding Debt	\$45,490,000	\$20,577,750	\$66,067,750

**PONTE VEDRA MSD SEWER DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Special Assessments					
Non- Ad Valorem Assessment	\$354,256	\$346,234	\$355,000	\$355,000	0.0%
Subtotal	\$354,256	\$346,234	\$355,000	\$355,000	0.0%
Miscellaneous Revenue					
Interest Earnings	\$1,018	\$1,014	\$25	\$100	300.0%
Interest Earnings - Tax Col	246	796	0	0	0.0%
Interest Earnings - SBA	15,163	19,667	250	250	0.0%
Subtotal	\$16,427	\$21,477	\$275	\$350	27.3%
Total Estimated Revenues	\$370,683	\$367,711	\$355,275	\$355,350	0.0%
Less Statutory Reduction	0	0	(17,764)	(17,768)	0.0%
Est Rev Available for Approp	\$370,683	\$367,711	\$337,511	\$337,582	0.0%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$1,277,549	\$1,280,539	\$1,284,945	\$1,281,821	-0.2%
Total Available Resources	\$1,648,232	\$1,648,250	\$1,622,456	\$1,619,403	-0.2%

**PONTE VEDRA MSD SEWER DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Physical Environment					
Contractual Services	\$13,263	\$10,700	\$10,700	\$10,700	0.0%
Tax Collector Fees	6,878	6,925	7,200	7,100	-1.4%
Non-Operational					
Debt Service	\$347,554	\$347,553	\$347,555	\$347,555	0.0%
Reserves	0		162,246	161,940	-0.2%
Restricted Debt Service Reserve	0		1,094,755	1,092,108	-0.2%
GRAND TOTAL	\$367,694	\$365,178	\$1,622,456	\$1,619,403	-0.2%

DEBT SERVICE FUNDS

PONTE VEDRA MSD SEWER DEBT SERVICE

The County made use of a State Revolving Loan to address the expansion of the sewer system in the Ponte Vedra MSD funded in cooperation with JEA Utilities. The debt service is payable from a non-ad valorem assessment on associated residents. The debt matures in 2026.

REVENUE CATEGORY	
Non- Ad Valorem Assessment	\$355,000
Interest Earnings	350
Transfer From Funds	0
5% Statutory Deduction	-17,768
Balance Forward	<u>1,281,821</u>
Grand Total	\$ 1,619,403

APPROPRIATION CATEGORY	
Principal	\$ 298,033
Interest	49,522
Contractual Services	10,700
Tax Collector Fees	7,100
Reserves	<u>1,254,048</u>
Grand Total	\$ 1,619,403

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	298,033	49,522	347,555
2022	306,890	40,665	347,555
2023	316,010	31,545	347,555
2024	325,401	22,154	347,555
2025	335,071	12,484	347,555
2026	<u>171,251</u>	<u>2,526</u>	<u>173,777</u>
Total Outstanding Debt	\$1,752,656	\$158,896	\$1,911,552

**COMMERCIAL PAPER DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Miscellaneous Revenue					
Interest Earnings	\$315	\$579	\$100	\$100	0.0%
Interest Earnings - SBA	2,719	4,837	\$250	\$250	0.0%
Refund PY Expenditures	0	0	0	0	0.0%
Subtotal	\$3,034	\$5,416	\$350	\$350	0.0%
Total Estimated Revenues	\$3,034	\$5,416	\$350	\$350	0.0%
Less Statutory Reduction	0	0	(18)	(18)	0.0%
Est Rev Available for Approp	\$3,034	\$5,416	\$332	\$332	0.0%
Other Financing Sources					
Line of Credit Proceeds	9,000	-	\$0	\$0	0.0%
Transfers from Funds	2,083,126	2,084,443	1,889,981	1,782,722	-5.7%
Subtotal	\$2,092,126	\$2,084,443	\$1,889,981	\$1,782,722	-5.7%
Estimated Cash Carryforward	9,033	4,852	\$0	\$8,479	100.0%
Total Available Resources	\$2,104,193	\$2,094,711	\$1,890,313	\$1,791,533	-5.2%

**COMMERCIAL PAPER DEBT SERVICE
EXPENDITURE SUMMARY**

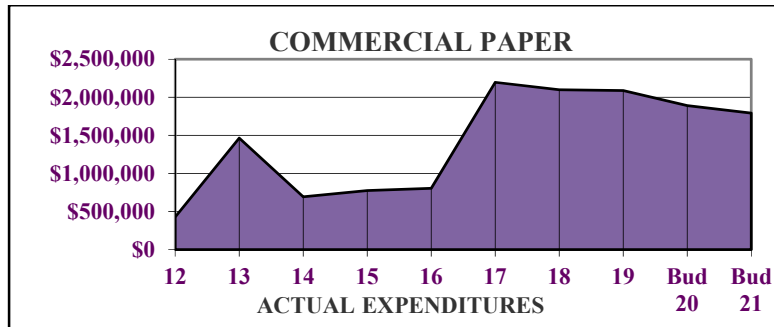
Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Non-Operational					
Debt Service	\$2,031,846	\$2,024,646	\$1,846,133	\$1,773,614	-3.9%
Paying Agent Fees	61,494	63,824	44,180	17,919	-59.4%
Issuance Costs	6,000	0	0	0	0.0%
Reserves	0	0	0	0	0.0%
GRAND TOTAL	\$2,099,340	\$2,088,470	\$1,890,313	\$1,791,533	-5.2%

DEBT SERVICE FUNDS

SERVICE AREA: GENERAL GOVERNMENT / PUBLIC SAFETY
DEPARTMENT: COUNTY ADMINISTRATION / FIRE RESCUE
PROGRAM: COMMERCIAL PAPER (DEBT SERVICE BY PROJECT)
PROGRAM DESCRIPTION:

Projects funded by Commercial Paper:

Fire Rescue - Self Contained Breathing (SCBA) Equipment: New breathing equipment for Fire Rescue.
Fire Rescue- Replacement Cardiac Monitors: New Cardiac Monitoring Equipment for the Fire Rescue Department
Supervisor of Elections Voting Equipment: Replacement of unsupported voting equipment.
E-911 Communications Equipment: Upgrade of E -911 equipment to improve call routing and data sharing.
Beach Renourishment: St. Johns County Shore Protection Project (16SJ1).
Sheriff Projects: Jail Door Control System replacement and additional office space at new combined Fire Station.
Jax Port Land: Purchase of land from the Jacksonville Port Authority for mitigation and passive recreation



FY 2021 BUDGET HIGHLIGHTS: The budget primarily reflects debt service payments for beach renourishment, Sheriff projects and the Jax Port land purchase.

REVENUES:

Impact fees, if available, will help fund the debt service on most of the capital projects listed below. Otherwise, the source of funds will be primarily made from non ad valorem revenues of the General Fund.

EXPENDITURES:

Commercial Paper Debt Service By Project	Actual Expense FY '17	Actual Expense FY '18	Actual Expense FY '19	Adopted Budget FY '20	Adopted Budget FY '21
Fire Rescue: Self-Contained Breathing (SCBA) Equipment	80,171	0	0	0	0
Supervisor of Elections Voting Equipment	0	0	0	0	0
E-911 Communications Equipment	293,490	288,448	68,264	0	0
Fire Rescue Cardiac Monitors	294,533	289,556	68,673	0	0
Beach Renourishment	493,995	495,255	488,826	465,717	455,791
Sheriff Projects	1,017,697	1,020,080	1,006,793	959,553	901,399
Jax Port land	0	0	455,914	465,043	434,343
Cost of Issuance	17,000	6,000	0	0	0
Reserve	0	0	0	0	0
TOTAL	\$2,196,886	\$2,099,340	\$2,088,470	\$1,890,313	\$1,791,533

DEBT SERVICE FUNDS

COMMERCIAL PAPER PROGRAM

In May 1999 the County was approved to participate in the Florida Local Government Finance Commission Pooled Commercial Paper Loan Program. This program is a cost-effective way of borrowing short-term funds at variable interest rates in the 1.0% - 3.0% range. Recently the variable interest rate has actually been under 1%. The County was initially approved for an aggregate loan of up to \$15 million to expire in 2007. This amount was increased to \$30 million in 2005 and to \$45 million in 2007. Initially this program was used to fund, as needed, various capital improvement projects such as the Vaill property for County parkland and the new Southeast Library. Projects funded have included off-beach parkland properties, the beach re-nourishment project, the new Animal Control Facility, the first phase of Courthouse space renovation, passive parkland or conservation land properties, the new Fire Rescue Headquarter building, the new Southeast Annex, Supervisor of Elections voting equipment replacement and two replacement ambulances for Fire Services/Emergency Medical Services. Impact fees are utilized, when available, as a source of repayment. Otherwise, repayment is made from non-ad valorem revenues of the General Fund (except for Fire District projects that are primarily funded by the Fire District Fund). In November 2012 the Board approved renewing participation in the Commercial Paper Program, authorized an initial borrowing of \$1,132,000 to refinance existing loan obligations and also authorized future borrowing not to exceed \$30 million.

REVENUE CATEGORY	
Transfer from Funds	\$ 1,782,722
Interest Income	350
5% Statutory Reduction	-18
Line of Credit Proceeds	0
Balance Forward	<u>8,479</u>
Grand Total	\$ 1,791,533

APPROPRIATION CATEGORY	
Principal	\$ 1,746,000
Interest*	27,614
Paying Agent Fees	17,919
Cost of Issuance	0
Reserve	<u>0</u>
Grand Total	\$ 1,791,533

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	1,746,000	27,614	1,773,614
2022	404,000	670	404,670
2023	<u>393,000</u>	<u>174</u>	<u>393,174</u>
Total Outstanding Debt	\$2,543,000	\$28,458	\$2,571,458

FLAGLER ESTATES DEBT SERVICE REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Miscellaneous Revenue					
Interest Earnings - SBA	\$4,203	\$4,351	\$100	\$100	0.0%
Interest Earnings - Money Market	0	0	0	0	0.0%
Subtotal	\$4,203	\$4,351	\$100	\$100	0.0%
Total Estimated Revenues	\$4,203	\$4,351	\$100	\$100	0.0%
Less Statutory Reduction	0	0	(5)	(5)	0.0%
Est Rev Available for Approp	\$4,203	\$4,351	\$95	\$95	0.0%
Other Financing Sources					
Transfers from Funds	\$510,514	\$522,373	\$505,133	\$510,135	1.0%
Line of Credit Proceeds	0	0	0	0	0.0%
Subtotal	\$510,514	\$522,373	\$505,133	\$510,135	1.0%
Estimated Cash Carryforward	\$3,356	\$5,422	\$11,651	\$4,808	-1000.0%
Total Available Resources	\$518,073	\$532,146	\$516,879	\$515,038	-0.4%

FLAGLER ESTATES DEBT SERVICE EXPENDITURE SUMMARY

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Non-Operational					
Debt Service	\$512,652	\$517,465	\$516,879	\$515,038	-0.4%
Payment to Escrow Agent	0	0	0	0	0.0%
Issuance Cost	0	0	0	0	0.0%
Debt Service Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$512,652	\$517,465	\$516,879	\$515,038	-0.4%

DEBT SERVICE FUNDS

FLAGLER ESTATES DEBT SERVICE

In 2007 a bank note was obtained in the amount of \$6,000,000 for the benefit of the Flagler Estates Road and Water Control District to finance the cost of paving certain public roads located within the boundaries of the Flagler Estates Community Redevelopment Area (FECRA) as well as refunding the Flagler Estates Series 2004 Note. A debt service reserve of \$300,000 was required. The Note will mature August 1, 2021. The Note is payable from tax increment revenues received by the FECRA. In 2011 the note was again refinanced to a lower debt service and the debt service reserve was no longer required.

REVENUE CATEGORY	
Transfer from Funds	\$510,135
Interest	100
5% Statutory Reduction	-5
Balance Forward	<u>4,808</u>
Grand Total	\$515,038

APPROPRIATION CATEGORY	
Principal	\$504,000
Interest	11,038
Paying Agent Fees	0
Reserve	<u>0</u>
Grand Total	\$515,038

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	<u>504,000</u>	<u>11,038</u>	<u>515,038</u>
Total Outstanding Debt	\$504,000	\$11,038	\$515,038

14 REVENUE SHARING BONDS DEBT SERVICE REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Intergovernmental Revenue					
State Revenue Sharing	\$1,166,338	\$1,158,334	\$1,147,043	\$1,152,719	0.5%
Subtotal	\$1,166,338	\$1,158,334	\$1,147,043	\$1,152,719	0.5%
Miscellaneous Revenue					
Interest Earnings-SBA	\$9,598	\$12,595	\$250	\$250	0.0%
Subtotal	\$9,598	\$12,595	\$250	\$250	0.0%
Total Estimated Revenues	\$1,175,936	\$1,170,929	\$1,147,293	\$1,152,969	0.5%
Less Statutory Reduction	0	0	(13)	(13)	0.0%
Est Rev Available for Approp	\$1,175,936	\$1,170,929	\$1,147,280	\$1,152,956	0.5%
Other Financing Sources					
Transfers From Funds	\$0		\$0	\$0	0.0%
Bond Proceeds	0	0	0	0	0.0%
Bond Premium Proceeds	0	0	0	0	0.0%
Estimated Cash Carryforward	2,425	11,454	16,627	15,551	-6.5%
Total Available Resources	\$1,178,361	\$1,182,383	\$1,163,907	1,168,507	0.4%

14 REVENUE SHARING BONDS DEBT SERVICE EXPENDITURE SUMMARY

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Non-Operational					
Debt Service	\$1,166,906	\$1,163,306	\$1,163,907	\$1,168,507	0.4%
Payment to Escrow Agent	0	0	0	0	0.0%
Cost of Issuance	0	0	0	0	0.0%
Reserves	0	0	0	0	0.0%
GRAND TOTAL	\$1,166,906	\$1,163,306	\$1,163,907	\$1,168,507	0.4%

DEBT SERVICE FUNDS

14 REVENUE SHARING BONDS DEBT SERVICE

In December 2014, Series 2014 Capital Improvement Refunding Bonds of \$18,000,000 were issued to refund the County's outstanding Capital Improvement Refunding Bonds, Series 2005. \$1.25 million debt on the Golf Course was defeased (paid off) from General Fund reserves at the point of refunding the 2005 series bonds and is not included in the 2014 series debt service. These Bonds are payable from State Revenue Sharing funds. The 2014 series bonds will mature in 2035.

REVENUE CATEGORY	
Revenue Sharing	\$1,152,719
SBA Interest	250
5% Statutory Reduction	-13
Transfers from Funds	0
Balance Forward	<u>15,551</u>
Grand Total	\$1,168,507

APPROPRIATION CATEGORY	
Principal	\$665,000
Interest	503,507
Paying Agent Fees	0
Reserve	<u>0</u>
Grand Total	\$1,168,507

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	665,000	503,507	1,168,507
2022	690,000	476,907	1,166,907
2023	715,000	449,307	1,164,307
2024	745,000	420,707	1,165,707
2025	775,000	390,907	1,165,907
2026-2035	<u>8,745,000</u>	<u>2,048,329</u>	<u>10,793,329</u>
Total Outstanding Debt	\$12,335,000	\$4,289,664	\$16,624,664

**TRANE CAPITAL LEASE DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '18	Actual FY '19	Adopted FY 20	Adopted FY 21	% Change
Miscellaneous Revenue					
Interest Earnings	\$1,069	\$1,354	\$0	\$0	0.0%
Subtotal	\$1,069	\$1,354	\$0	\$0	0.0%
Total Estimated Revenues	\$1,069	\$1,354	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$1,069	\$1,354	\$0	\$0	0.0%
Other Financing Sources					
Transfer from Funds	\$239,823	\$240,768	\$240,401	\$240,085	-0.1%
Note Proceeds	0	0	0	0	0.0%
Estimated Cash Carryforward	1,829	1,160	1,160	1,476	27.2%
Total Available Resources	\$242,721	\$243,282	\$241,561	\$241,561	0.0%

**TRANE CAPITAL LEASE DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '18	Actual FY '19	Adopted FY 20	Adopted FY 21	% Change
Non-Operational					
Debt Service	\$241,560	\$241,560	\$241,561	\$241,561	0.0%
Cost of Issuance	0	0	0	0	0.0%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$241,560	\$241,560	\$241,561	\$241,561	0.0%

DEBT SERVICE FUNDS

TRANE CAPITAL LEASE DEBT SERVICE

In December 2011, the County entered into a master lease agreement with SunTrust Equipment Finance & Leasing, Corp. in connection with the guaranteed energy performance savings contract with Trane U.S, Inc. The total lease amount financed is \$3,575,015. Debt service payments are allocated between the General Fund, Golf Course Fund, and Utility Department Funds. This debt will mature in 2027.

REVENUE CATEGORY	
Transfer from Funds	\$240,085
Interest Earnings	0
5% Statutory Reduction	0
Balance Forward	<u>1,476</u>
Grand Total	\$241,561

APPROPRIATION CATEGORY	
Principal	\$206,070
Interest	35,491
Paying Agent Fees	0
Issuance Costs	0
Reserve	<u>0</u>
Grand Total	\$241,561

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	206,070	35,491	241,561
2022	211,378	30,184	241,561
2023	216,821	24,740	241,561
2024	222,405	19,156	241,561
2025-2027	<u>581,396</u>	<u>22,507</u>	<u>603,903</u>
Total Outstanding Debt	\$1,438,070	\$132,078	\$1,570,147

**PUBLIC FACILITIES NOTE DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Miscellaneous Revenue					
Interest Earnings - SBA	\$3,605	\$4,519	\$0	\$0	0.0%
Subtotal	\$3,605	\$4,519	\$0	\$0	0.0%
Total Estimated Revenues	\$3,605	\$4,519	\$0	\$0	0.0%
Less Statutory Reduction	0	0			0.0%
Est Rev Available for Approp	\$3,605	\$4,519	\$0	\$0	0.0%
Other Financing Sources					
Transfer from Funds	\$412,390	\$411,226	\$408,438	\$405,970	-0.6%
Note Proceeds	0	0	0	0	0.0%
Estimated Cash Carryforward	2,886	4,698	3,856	4,753	23.3%
Total Available Resources	\$418,881	\$420,443	\$412,294	\$410,723	-0.4%

**PUBLIC FACILITIES NOTE DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Non-Operational					
Debt Service	\$414,182	\$413,464	\$412,294	\$410,723	-0.4%
Cost of Issuance	0	0	0	0	0.0%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$414,182	\$413,464	\$412,294	\$410,723	-0.4%

DEBT SERVICE FUNDS

PUBLIC FACILITIES NOTE DEBT SERVICE

On May 7, 2013, the County authorized the borrowing of up to \$4.5 million dollars to finance a part of the cost of acquiring, constructing, and equipping a new Health and Human Services Facility. Debt service payments will be paid out of the General Fund. The debt will mature in 2028.

REVENUE CATEGORY	
Transfer from Funds	\$405,970
Interest Earnings	0
5% Statutory Reduction	0
Balance Forward	<u>4,753</u>
Grand Total	\$410,723

APPROPRIATION CATEGORY	
Principal	\$300,000
Interest	110,723
Paying Agent Fees	0
Issuance Costs	0
Reserve	<u>0</u>
Grand Total	\$410,723

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	300,000	110,723	410,723
2022	315,000	98,753	413,753
2023-2028	<u>2,160,000</u>	<u>311,222</u>	<u>2,471,222</u>
Total Outstanding Debt	\$2,775,000	\$520,698	\$3,295,698

**2012 CHASE NOTE DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Miscellaneous Revenue					
Interest Earnings	\$12,683	\$15,811	\$0	\$0	0.0%
Subtotal	\$12,683	\$15,811	\$0	\$0	0.0%
Total Estimated Revenues	\$12,683	\$15,811	\$0	\$0	\$0
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$12,683	\$15,811	\$0	\$0	0.0%
Other Financing Sources					
Transfer from Funds	\$1,272,540	\$1,272,014	\$1,266,150	\$1,261,556	-0.4%
Note Proceeds	0	0	0	0	0.0%
Estimated Cash Carryforward	10,696	16,566	13,306	18,261	37.2%
Total Available Resources	\$1,295,919	\$1,304,391	\$1,279,456	\$1,279,817	0.0%

**2012 CHASE NOTE DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Non-Operational					
Debt Service	\$1,279,353	\$1,279,634	\$1,279,456	\$1,279,817	0.0%
Reserves	0	0	0	0	0.0%
Cost of Issuance	0	0	0	0	0.0%
GRAND TOTAL	\$1,279,353	\$1,279,634	\$1,279,456	\$1,279,817	0.0%

DEBT SERVICE FUNDS

2012 CHASE NOTE DEBT SERVICE

In February 2012, the County authorized the issuance of a Capital Improvement Revenue Bond, Series 2012 to finance a part of the cost of acquiring, constructing, equipping and installing an intergovernmental communications system. Through the RFP process, JP Morgan Chase Bank, N.A. was awarded the sale of the Bond. The principal amount of the Bond is \$13,137,000. Debt service payments are paid out of the General Fund. The Bond will mature in 2023.

REVENUE CATEGORY	
Transfer from Funds	\$ 1,261,556
Interest Earnings	0
5% Statutory Reduction	0
Balance Forward	<u>18,261</u>
Grand Total	\$ 1,279,817

APPROPRIATION CATEGORY	
Principal	\$ 1,206,000
Interest	73,817
Paying Agent Fees	0
Issuance Costs	0
Reserve	<u>0</u>
Grand Total	\$ 1,279,817

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	1,206,000	73,817	1,279,817
2022	1,230,000	49,698	1,279,698
2023	<u>1,255,000</u>	<u>25,099</u>	<u>1,280,099</u>
Total Outstanding Debt	\$ 3,691,000	\$148,614	\$3,839,614

**2019 SPECIAL OBLIGATION REFUNDING BONDS DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Miscellaneous Revenue					
Interest Earnings	\$0	\$6,446	\$0	\$0	0.0%
Refund PY Expenditures	0	0	0	0	0.0%
Subtotal	\$0	\$6,446	\$0	\$0	0.0%
Total Estimated Revenues	\$0	\$6,446	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$0	\$6,446	\$0	\$0	0.0%
Other Financing Sources					
Bond Proceeds	0	10,840,000	0	0	0.0%
Bond Premium Proceeds	0	1,747,148	0	0	0.0%
Transfers from Funds	0	847,135	1,450,000	1,423,334	-1.8%
Subtotal	\$0	\$13,434,283	\$1,450,000	\$1,423,334	-1.8%
Estimated Cash Carryforward	\$0	\$0	\$0	\$24,916	100.0%
Total Available Resources	\$0	\$13,440,729	\$1,450,000	\$1,448,250	-0.1%

**2019 SPECIAL OBLIGATION REFUNDING BONDS DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Non-Operational					
Debt Service	\$0	\$13,421,488	\$1,450,000	\$1,448,250	-0.1%
Reserves	0	0	0	0	0.0%
GRAND TOTAL	\$0	\$13,421,488	\$1,450,000	\$1,448,250	-0.1%

DEBT SERVICE FUNDS

2019 SPECIAL OBLIGATION REFUNDING BONDS DEBT SERVICE

In February 2019, Florida Special Obligation Refunding and Improvement Revenue Bonds of \$10,840,000 were issued to refund the Series 2009 Sales Tax Revenue and Refunding Bonds. These Bonds are payable from a Covenant to Budget and Appropriate (CBA) legally available non-ad valorem revenues. The 2019 Series bonds will mature in 2028.

REVENUE CATEGORY	
Transfer from Funds	\$1,423,334
Interest	0
5% Statutory Reduction	0
Balance Forward	<u>24,916</u>
Grand Total	\$1,448,250

APPROPRIATION CATEGORY	
Principal	\$980,000
Interest	468,250
Issuance Costs	0
Debt Service Reserve	<u>0</u>
Grand Total	\$1,448,250

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	980,000	468,250	1,448,250
2022	1,030,000	419,250	1,449,250
2023	1,085,000	367,750	1,452,750
2024	1,135,000	313,500	1,448,500
2025	1,190,000	256,750	1,446,750
2026	1,250,000	197,250	1,447,250
2027	1,315,000	134,750	1,449,750
<u>2028</u>	<u>1,380,000</u>	<u>69,000</u>	<u>1,449,000</u>
Total Outstanding Debt	\$9,365,000	\$2,226,500	\$11,591,500

**2020 SPECIAL OBLIGATION REVENUE NOTE DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Miscellaneous Revenue					
Interest Earnings	\$0	\$0	\$0	\$0	0.0%
Refund PY Expenditures	0	0	0	0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Total Estimated Revenues	\$0	\$0	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$0	\$0	\$0	\$0	0.0%
Other Financing Sources					
Transfers from Funds	0	0	0	497,109	100.0%
Subtotal	\$0	\$0	\$0	\$497,109	100.0%
Estimated Cash Carryforward	\$0	\$0	\$0	\$0	0.0%
Total Available Resources	\$0	\$0	\$0	\$497,109	100.0%

**2019 SPECIAL OBLIGATION REFUNDING BONDS DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Non-Operational					
Debt Service	\$0	\$0	\$0	\$497,109	100.0%
Reserves	0	0	0	0	0.0%
GRAND TOTAL	\$0	\$0	\$0	\$497,109	100.0%

DEBT SERVICE FUNDS

2020 SPECIAL OBLIGATION REVENUE NOTE DEBT SERVICE

In May 2020, Florida Taxable Special Obligation Revenue Notes of \$12,085,000 were issued to for the construction of the Coastal Storm Risk Management Project in portions of South Ponte Vedra and Vilano Beach. These notes are payable from Tourist Development Tax and MSTU revenues. The 2020 Series notes will mature in 2031.

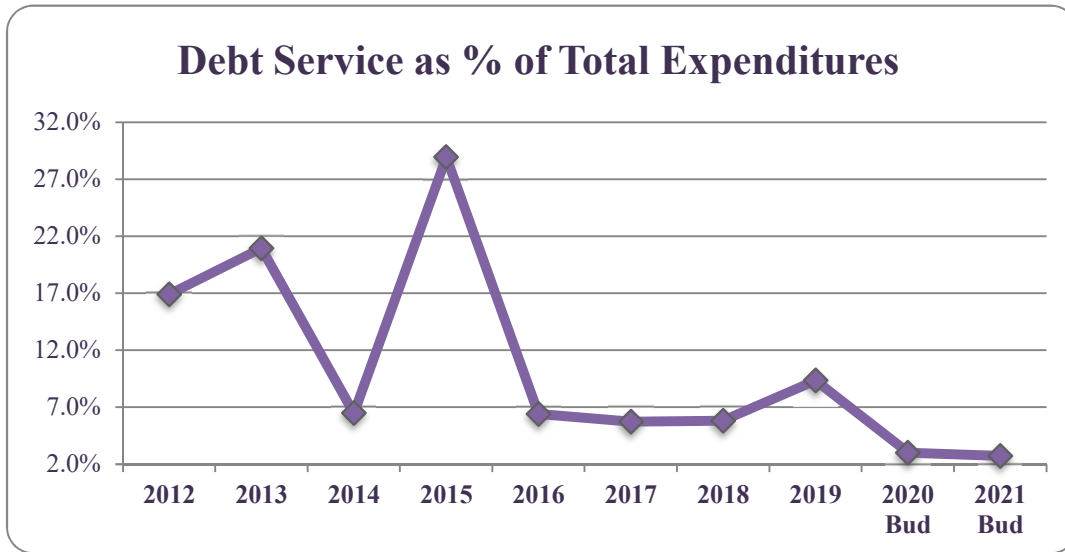
REVENUE CATEGORY	
Transfer from Funds	\$497,109
Interest	0
5% Statutory Reduction	0
Balance Forward	<u>0</u>
Grand Total	\$497,109

APPROPRIATION CATEGORY	
Principal	\$200,000
Interest	297,109
Issuance Costs	0
Debt Service Reserve	<u>0</u>
Grand Total	\$497,109

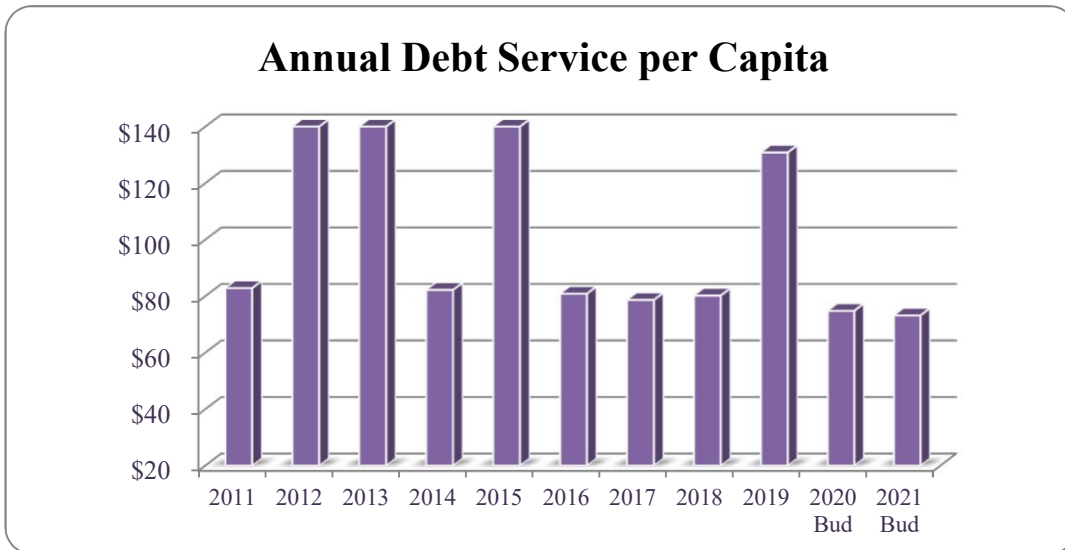
DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	200,000	297,109	497,109
2022	1,045,000	292,589	1,337,589
2023	1,070,000	266,452	1,336,452
2024	1,095,000	239,682	1,334,682
2025	1,120,000	212,280	1,332,280
2026	1,155,000	184,246	1,339,246
2027	1,180,000	155,330	1,335,330
<u>2028-2031</u>	<u>5,020,000</u>	<u>318,632</u>	<u>5,338,632</u>
Total Outstanding Debt	\$11,885,000	\$1,966,320	\$13,851,320

Debt Service Funds Historical Trends



Note: These charts exclude Enterprise Funds and Internal Service Funds.



Comment: The above charts reflect a relatively low level of annual debt service maintained by the County. The line graph reflects the percentage spent on debt service relative to total County Governmental Funds expenditures. The bar graph reflects the cost-per-capita for annual debt service. The spike in 2012 was due to the issuance of the 12 Transportation Refunding bond. The spike that appears for 2013 was due to the issuance of the 12 Sales Tax Refunding bonds. The spike in 2015 reflects the issuance of the 2015 Sales Tax Refunding Bond, the 2015 Transportation Refunding Bond and the 2014 Revenue Sharing Refunding Bond. The spikes were offset by Other Financing Revenue.

CAPITAL IMPROVEMENT FUNDS

Capital Improvement Funds are used to account for the acquisition and construction of major capital facilities other than those financed by Enterprise Funds. These projects generally span more than one year and have funding contributed by more than one County fund or through debt financing. During the construction phase, Capital Improvement Funds accumulate and report construction in progress costs. At the completion of the project or major capital facility, the total cost to construct is recorded as a fixed asset and the capital improvement fund generally ceases to exist.

BEACH RE-NOURISHMENT PROJECT FUND

\$2,271,516

This Fund was established in FY 2001 to account for costs associated with major recreation related projects such as beach re-nourishment. Approximately 2.5 miles of beach have been declared critically eroded from storm damage and in need of restoration. This project is federally authorized for the U.S. Army Corps of Engineers who will contribute the bulk of funding. The County will contribute funds primarily from its Tourist Development Tax Fund and also receive funding from the State Erosion Control Trust Fund. Phases of beach re-nourishment have been completed in FY 2002, FY 2005, FY 2012 & FY 2018. Until a re-nourishment phase is completed, funds accumulate in a restricted reserve account for this Fund.

SR 207 CIG DEVELOPMENT AGREEMENT PROJECTS FUND

\$471,448

This Fund was established in FY 2008 to account for new projects specific to the SR 207 Corridor Improvement Group development agreement. This fund consists of developer contributions towards negotiated transportation improvements.

15 SALES TAX CONSTRUCTION PROJECTS FUND

\$0

The 15 Sales Tax Construction Projects Fund was established in FY 2015 to account for a new Public Works facility complex and a new combined Fire Station #5 and #11 as well as a hazardous materials trailer. These capital projects were funded by the additional debt issuance of \$17.5 million that was added to the 15 Sales Tax Refunding Bonds. The Public Works facility was completed in FY 2018 and the Combined Fire Station was completed in FY 2019.

16 PUBLIC FACILITIES PROJECTS FUND

\$2,651,726

The 16 Public Facilities Fund was established in FY 2017 to account for two public safety facility projects: the replacement of the jail door control system and additional funding needed to construct the new combined Fire Station 5 and 11. Both of these projects replace facilities that are at the end of their useful life and the replacements will improve efficiency in operations. The new combined Fire Station, completed in FY 2019, also contains a Sheriff substation, resulted in significant savings in not constructing a separate stand alone substation.

SHERIFF TRAINING FACILITY FUND

\$11,902,767

The Sheriff Training Facility Fund was established in FY 2020 to account for a new comprehensive training facility for the St. Johns County Sheriff's Office. The project will house an emergency communications & training center building, a primary range house, a secondary range house, a tactical driving track and an aircraft hangar to house the department's aviation unit that is currently housed at the Northeast Florida Regional Airport. The facility features multiple shooting ranges and training areas. This project will allow for efficiencies in all areas of training for the department by consolidating all of their training operations and needs to one site.

2019 CAPITAL IMPROVEMENT PROJECTS

\$17,172,362

With the adoption of the Fiscal Year 2020 budget, the County realized a surplus in revenue due to consistent and conservative budgeting practices. This surplus was brought before the Board of County Commissioners at the beginning of the Fiscal Year for consideration to address critical infrastructure needs in certain parts of the County. The Board ultimately approved funding for a new multipurpose park, library, sidewalk infrastructure, beach re-nourishment efforts, waterway access improvements and expansion of an existing park facing capacity issues. The county established a new capital fund for these projects to be budgeted individually.

COASTAL HIGHWAY DUNE & BEACH FUND

\$223,026

This fund was established in FY 2021 for the purpose of accumulation of funding toward a 50-year Army Corps of Engineers beach re-nourishment program within the Coastal Highway MSTU.

PONTE VEDRA DUNE & BEACH FUND

\$500,000

This fund was established in FY 2021 to provide appropriation toward an ongoing beach re-nourishment project within the Ponte Vedra region, yet to be fully designated.

**BEACH RE-NOURISHMENT PROJECT FUND
REVENUE SUMMARY**

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Intergovernmental Revenue					
Culture / Recreation State Grant	\$1,469,539	\$30,650	\$0	\$65,340	100.0%
Subtotal	\$1,469,539	\$30,650	\$0	\$65,340	100.0%
Miscellaneous Revenue					
Interest Earnings	\$15,216	\$70,150	\$2,500	\$2,500	0.0%
Refund Prior Year Expenditures	0	115,420	0	0	-100.0%
Subtotal	\$15,216	\$185,570	\$2,500	\$2,500	0.0%
Total Estimated Revenues	\$1,484,755	\$216,220	\$2,500	\$67,840	1000.0%
Less Statutory Reduction	0	0	(125)	(125)	0.0%
Est Rev Available for Approp	\$1,484,755	\$216,220	\$2,375	\$67,715	1000.0%
Other Financing Sources					
Transfers from Funds	\$475,000	\$1,475,000	\$475,000	\$225,000	-52.6%
Line of Credit Proceeds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$475,000	\$1,475,000	\$475,000	\$225,000	-52.6%
Estimated Cash Carryforward	\$519,100	\$2,292,720	\$3,339,950	\$1,978,801	-40.8%
Total Available Resources	\$2,478,855	\$3,983,940	\$3,817,325	\$2,271,516	-40.5%

**BEACH RE-NOURISHMENT PROJECT FUND
EXPENDITURE SUMMARY**

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Culture and Recreation					
Beach Re-Nourishment	\$186,135	\$571,567	\$3,224,412	\$1,201,491	-62.7%
Non-Operational					
Transfers to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	592,913	1,070,025	80.5%
GRAND TOTAL	\$186,135	\$571,567	\$3,817,325	\$2,271,516	-40.5%

**SR 207 CIG DEVELOPMENT AGREEMENT PROJECTS
REVENUE SUMMARY**

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Miscellaneous Revenue					
Proportionate Share Contributions	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	2,723	3,645	0	3,000	100.0%
Subtotal	\$2,723	\$3,645	\$0	\$3,000	-17.7%
Total Estimated Revenues	\$2,723	\$3,645	\$0	\$3,000	100.0%
Less Statutory Reduction	0	0	0	(150)	0.0%
Est Rev Available for Approp	\$2,723	\$3,645	\$0	\$2,850	-21.8%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$156,718	\$159,441	\$162,441	\$468,598	188.5%
Total Available Resources	\$159,441	\$163,086	\$162,441	\$471,448	190.2%

**SR 207 CIG DEVELOPMENT AGREEMENT PROJECTS
EXPENDITURE SUMMARY**

Department/Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Transportation					
Land	\$0	\$0	\$0	\$0	0.0%
Transportation Improvements	0	0	158,718	471,448	197.0%
Non-Operational					
Reserve for Capital Outlay	\$0	\$0	\$3,723	\$0	0.0%
GRAND TOTAL	\$0	\$0	\$162,441	\$471,448	190.2%

15 SALES TAX BOND FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Intergovernmental Revenue					
Federal Grant	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earnings	\$57,944	\$37,068	\$0	\$0	0.0%
Net Inc FV of Bond Investment	19,757	946	0	0	0.0%
Subtotal	\$77,701	\$38,014	\$0	\$0	0.0%
Total Estimated Revenues	\$77,701	\$38,014	\$0	\$0	0.0%
Less Statutory Reduction		0	0	0	0.0%
Est Rev Available for Approp	\$77,701	\$38,014	\$0	\$0	0.0%
Other Financing Sources					
Debt Proceeds	\$0	\$0	\$0	\$0	0.0%
Transfers from Funds	0	0	0	0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$8,280,852	\$4,032,500	\$62,189	\$0	-100.0%
Total Available Resources	\$8,358,553	\$4,070,514	\$4,750,767	\$0	-100.0%

15 SALES TAX BOND FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Transportation					
Public Works Facility	\$3,476,240	\$12,411	\$0	\$0	0.0%
Public Safety					
Combined Fire Station #5 & #11	\$849,813	\$4,009,552	\$4,009,598	\$0	-100.0%
Hazardous Materials Trailer/Equipment	\$0	\$0	\$0	\$0	0.0%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	725,165	0	-100.0%
GRAND TOTAL	\$4,326,053	\$4,021,963	\$4,734,763	\$0	-100.0%

PUBLIC FACILITIES PROJECTS REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Miscellaneous Revenue					
Interest Earnings	\$67,525	\$60,053	\$31,063	\$0	-100.0%
Subtotal	\$67,525	\$60,053	\$31,063	\$0	-100.0%
Total Estimated Revenues	\$67,525	\$60,053	\$31,063	\$0	-100.0%
Less Statutory Reduction	0	0	(1,553)	0	-100.0%
Est Rev Available for Approp	\$67,525	\$60,053	\$29,510	\$0	-100.0%
Other Financing Sources					
Sale of Surplus Property	\$0	\$0	\$0	\$0	0.0%
Note Proceeds	0	0	0	0	0.0%
Transfers from Funds	0	0	1,135,183	0	-100.0%
Subtotal	\$67,525	\$60,053	\$1,164,693	\$0	-100.0%
Estimated Cash Carryforward	\$4,683,191	\$3,241,862	\$2,991,723	\$2,651,726	-11.4%
Total Available Resources	\$4,750,716	\$3,301,915	\$4,156,416	\$2,651,726	-36.2%

PUBLIC FACILITIES PROJECTS EXPENDITURE SUMMARY

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Public Safety					
HHS Facility	\$0	\$0	\$0	\$0	0.0%
Jail Controls	\$0	\$76,700	\$4,156,416	\$2,565,262	
5/11 Combined Fire Station	\$1,475,685	\$236,621	\$0	\$0	
Non-Operational					
Transfer To Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	86,464	100.0%
GRAND TOTAL	\$1,475,685	\$313,321	\$4,156,416	\$2,651,726	-36.2%

SHERIFF TRAINING FACILITY REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Miscellaneous Revenue					
Interest Earnings	\$0	\$244,082	\$223,155	\$131,000	-41.3%
Subtotal	\$0	\$244,082	\$223,155	\$131,000	-41.3%
Total Estimated Revenues	\$0	\$244,082	\$223,155	\$131,000	-41.3%
Less Statutory Reduction	0	0	0	(6,550)	-100.0%
Est Rev Available for Approp	\$0	\$244,082	\$223,155	\$124,450	-44.2%
Other Financing Sources					
Sale of Surplus Property	\$0	\$0	\$0	\$0	0.0%
Federal Grant Revenue	\$0	\$0	\$2,000,000	\$0	-100.0%
Note Proceeds	0	0	0	0	0.0%
Transfers from Funds	0	15,000,000	0	637,768	100.0%
Subtotal	\$0	\$15,244,082	\$2,223,155	\$762,218	-65.7%
Estimated Cash Carryforward	\$0	\$0	\$15,236,100	\$11,140,549	-26.9%
Total Available Resources	\$0	\$15,244,082	\$17,459,255	\$11,902,767	-31.8%

SHERIFF TRAINING FACILITY EXPENDITURE SUMMARY

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Public Safety					
Sheriff Training Facility	\$0	\$0	\$17,031,755	\$11,902,767	-30.1%
Non-Operational					
Transfer To Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	427,500	0	-100.0%
GRAND TOTAL	\$0	\$0	\$17,459,255	\$11,902,767	-31.8%

2019 CAPITAL IMPROVEMENT PROJECTS REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Miscellaneous Revenue					
Interest Earnings	\$0	\$0	\$39,389	\$40,000	1.6%
Subtotal	\$0	\$0	\$39,389	\$40,000	1.6%
Total Estimated Revenues	\$0	\$0	\$39,389	\$40,000	1.6%
Less Statutory Reduction	0	0	0	0	-100.0%
Est Rev Available for Approp	\$0	\$0	\$39,389	\$40,000	1.6%
Other Financing Sources					
Other Culture/Rec Grant	\$0	\$0	\$0	\$630,000	100.0%
Note Proceeds	0	0	0	0	0.0%
Transfers from Funds	0	0	16,580,000	0	-100.0%
Subtotal	\$0	\$0	\$16,619,389	\$670,000	-96.0%
Estimated Cash Carryforward	\$0	\$0	\$0	\$16,502,362	100.0%
Total Available Resources	\$0	\$0	\$16,619,389	\$17,172,362	3.3%

2019 CAPITAL IMPROVEMENT PROJECTS EXPENDITURE SUMMARY

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Culture/Recreation					
World Golf Village Park	\$0	\$0	\$5,700,000	\$5,700,000	0.0%
World Golf Village Library	\$0	\$0	\$4,800,000	\$4,800,000	0.0%
Waterway Access	\$0	\$0	\$1,000,000	\$1,630,000	63.0%
Davis Park Expansion	\$0	\$0	\$1,580,000	\$1,579,500	0.0%
Physical Environment					
Beach Restoration	\$0	\$0	\$3,000,000	\$3,000,000	0.0%
Transportation					
Sidewalk Improvements	\$0	\$0	\$500,000	\$383,473	-23.3%
Non-Operational					
Transfer To Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	79,389	100.0%
GRAND TOTAL	\$0	\$0	\$16,580,000	\$17,172,362	3.6%

COASTAL HWY DUNE & BEACH FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Intergovernmental Revenue					
Federal Grant	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earnings	\$0	\$0	\$0	\$0	0.0%
Net Inc FV of Bond Investment	0	0	0	0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Total Estimated Revenues	\$0	\$0	\$0	\$0	0.0%
Less Statutory Reduction		0	0	0	0.0%
Est Rev Available for Approp	\$0	\$0	\$0	\$0	0.0%
Other Financing Sources					
Debt Proceeds	\$0	\$0	\$0	\$0	0.0%
Transfers from Funds	0	0	0	223,026	0.0%
Subtotal	\$0	\$0	\$0	\$223,026	0.0%
Estimated Cash Carryforward	\$0	\$0	\$0	\$0	0.0%
Total Available Resources	\$0	\$0	\$0	\$223,026	100.0%

COASTAL HWY DUNE & BEACH FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Physical Environment					
Beach Restoration	\$0	\$0	\$0	\$0	0.0%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	223,026	100.0%
GRAND TOTAL	\$0	\$0	\$0	\$223,026	100.0%

PONTE VEDRA DUNE & BEACH FUND REVENUE SUMMARY

Category	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Intergovernmental Revenue					
Federal Grant	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earnings	\$0	\$0	\$0	\$0	0.0%
Net Inc FV of Bond Investment	0	0	0	0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Total Estimated Revenues	\$0	\$0	\$0	\$0	0.0%
Less Statutory Reduction		0	0	0	0.0%
Est Rev Available for Approp	\$0	\$0	\$0	\$0	0.0%
Other Financing Sources					
Debt Proceeds	\$0	\$0	\$0	\$0	0.0%
Transfers from Funds	0	0	0	500,000	0.0%
Subtotal	\$0	\$0	\$0	\$500,000	0.0%
Estimated Cash Carryforward	\$0	\$0	\$0	\$0	0.0%
Total Available Resources	\$0	\$0	\$0	\$500,000	100.0%

PONTE VEDRA DUNE & BEACH FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '18	Actual FY '19	Adopted FY '20	Adopted FY '21	% Change
Physical Environment					
Beach Restoration	\$0	\$0	\$0	\$0	0.0%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	500,000	100.0%
GRAND TOTAL	\$0	\$0	\$0	\$500,000	100.0%

St. Johns County Capital Budget

St. Johns County’s capital budget is an integral part of its operating budget process. It is approved with and is contained within the operating budget. It is comprised of two basic parts: 1) Capital Improvements Plan expenditures and 2) all other capital expenditures (or outlays).

A Capital Improvements Plan (CIP) is a plan for current and future capital expenditures that identifies each capital project, its anticipated start and completion dates, the amount to be spent in each year for the project, and the source of funding.

The County has defined a capital project as any project costing in excess of \$25,000. Usually these projects become a part of the County’s fixed asset inventory upon their completion. Capital equipment also may be included in the CIP. Capital equipment is defined as any single piece of equipment costing in excess of \$25,000 with a life span of more than one year. While vehicles are not usually included in the CIP by the County, vehicles with larger purchase prices such as fire engines and ambulances are included since these purchases must also be more carefully planned. In addition, the County may include consultant studies in the CIP if the cost is also anticipated to be significant (at least over \$25,000).

The County Administrator has directed that a County employee ranking team evaluate CIP requests from all County departments and other parties for the five-year period FY 2021-2025. The employee ranking team members represent a cross-section of County departments. The ranking team has determined a uniform scoring methodology and ranked approximately 200 project requests for this period. The requests were then further evaluated for funding capability. Finally a presentation of the CIP is made to the Board of County Commissioners for their review and ultimate approval.

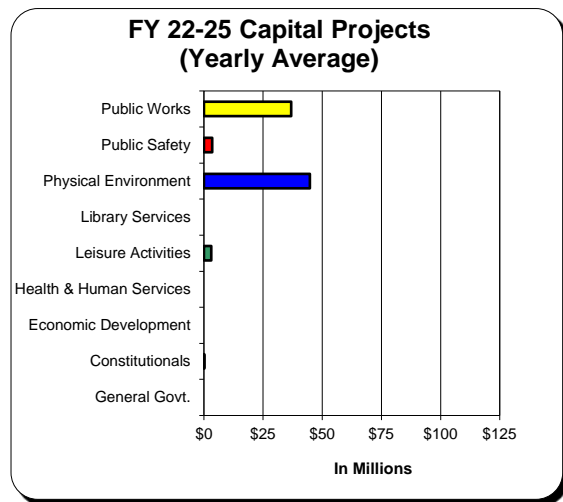
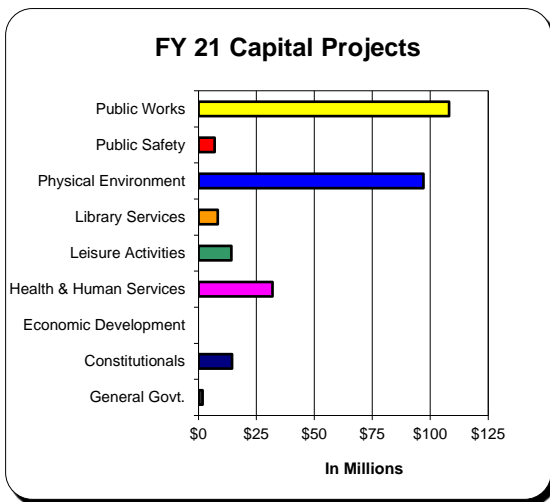
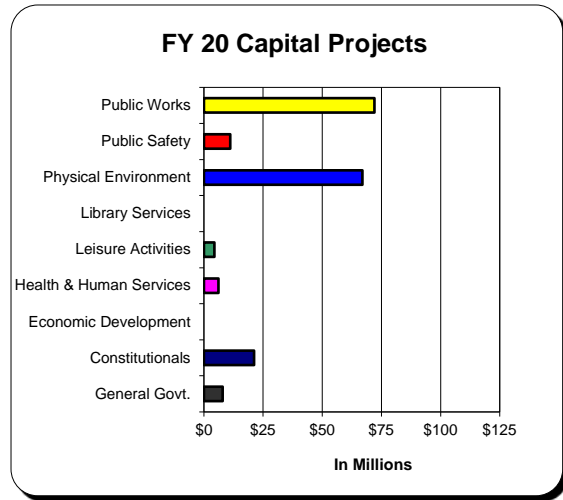
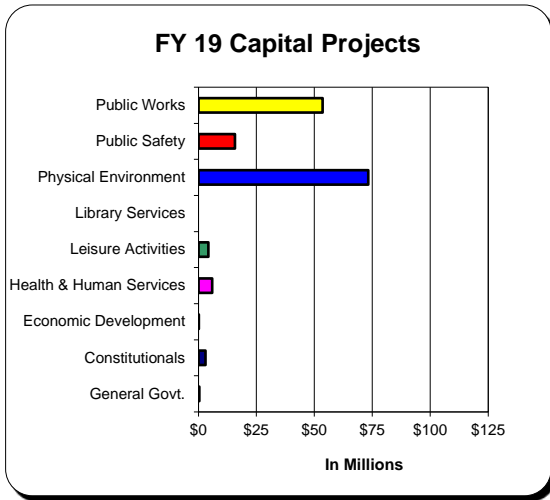
In addition to the CIP, the capital budget includes all other capital expenditures such as vehicles, furniture, and computer or other equipment. A **capital expenditure or outlay** is defined by the County as the purchase of equipment, land, buildings, fixtures or other permanent improvements with a cost in excess of \$1,000 and a useful life span of more than one year.

It is important for the County to maintain an adequate balance between day-to-day operating expenditures and capital expenditures. Both of these expenditure types play an important role in the long-term financial health of the County and the quality of life for its citizens. Both must be adequately planned for, evaluated, and controlled to prevent future financial and service crises.

A summary of all CIP projects recommended within the FY 2021 County budget follows in this section. In addition, CIP projects requested for FY 2021-2025 are also summarized. It is important to point out that CIP projects identified for FY 2021-2025 will be re-evaluated each fiscal year before they are finally approved in that year’s budget. Finally, listings of capital outlay, vehicle, and computer hardware/software budget requests are provided which also shows whether or not the requests were included as a part of the final County budget.

St. Johns County Capital Budget Comparison:

	FY 20 Adopted	FY 21 Adopted	Increase / (Decrease)
CIP	189,796,473	282,705,336	92,908,863
Capital Outlay	2,682,438	2,352,687	(329,751)
County Vehicles	4,043,122	2,961,250	(1,081,872)
Computer Hardware/Software	1,607,548	1,555,619	(51,929)
Total Capital Budget	198,129,581	289,574,892	91,445,311



Comment: Capital Improvement Projects for the County currently reflect two primary service areas: Public Works and Physical Environment. Public Works project funding is dependent upon County resources. While the County will continue to evaluate additional revenue options including developer contributions, some needed projects may continue to be deferred. Physical Environment projects primarily reflect expanding County Utility services to address population growth and system maintenance. The FY 22-25 Yearly Averages are shown without carryovers.

Capital Improvement Project Ranking

Capital Improvement Plan (CIP) project requests that are substantially funded, or mandated, including contractually obligated, will be excluded from ranking after a brief explanation evidencing the funding or mandate. These requests will be coded “F” (funded) or “M” (mandated) as their Ranking Team score. A project that has for whatever reason not been ranked by the Team will be coded “NR” (Not Ranked).

The Ranking Team will evaluate all other CIP project requests according to the following uniform criteria (with a score of 100 points being the maximum possible project score):

- 1) A score of 0-20 points will be awarded to CIP requests according to their benefit to the County and its citizens. Consideration will also be given to benefits to County departments if the end result can be demonstrated to be citizen benefits. The more prevalent or wider a citizen benefit dictates a higher score.
- 2) A score of 0-20 points will be awarded to CIP requests according to the degree that they address vital health and safety issues for the County, particularly those requests that save or substantially protect lives. The request should also be the best alternative for addressing a particular health and safety issue.
- 3) A score of 0-15 points will be awarded to CIP requests according to the urgency or degree in which the project is needed. The request must be absolutely necessary for the year requested. Can the project be delayed one or more years in view of competing projects?
- 4) A score of 0-15 points will be awarded to CIP requests according to how they address Level of Service (LOS) requirements in the St. Johns County Comprehensive Plan.
- 5) A score of 0-10 points will be awarded to CIP requests according to how they address critical maintenance items of County assets. The Ranking Team will review maintenance projects for “critical maintenance” or urgency/timeliness of the maintenance. A 0-10 scale will be used for maintenance projects to evaluate critical maintenance. Please note that non-maintenance CIPs should receive a ranking of 0 in order to recognize the relative importance of “critical” maintenance projects.
- 6) A score of 0-10 points will be awarded to CIP requests according to the degree that they complete or complement existing or already approved County projects or initiatives.
- 7) A score of 0-10 points will be awarded to CIP requests according to their relative cost / benefit. The important distinction will be consideration of the relative cost of the request. Does the request generate a superior benefit in view of its cost and the cost / benefit of competing projects?

At the conclusion of the evaluative process, each Team member’s projects ranking scores will be collected and an overall average for the Team for each evaluated project request will be determined as its final overall ranking score. Utilizing these rankings, a summary of recommended CIP projects will be produced in view of projected County funding limitations for further review and approval by County Administration and the County Commission.

St. Johns County

FY 2021-2025 CIP Significant Project Highlights

General Government

\$1,754,581

The General Government CIP is primarily comprised of implementation of the Building Services electronic plan review and renovations to streamline the permitting process for residents and builders. In addition, there is combined funding to pursue upgrades to the County's existing antiquated budget and payroll systems that will both expedite the budget process and provide for a more timely release of budget information to the public and eliminate redundant payroll data entry and improve accountability.

Constitutional Officers

\$14,468,029

The Constitutional Officers CIP for FY 2021 is largely built around the new Sheriff Training Facility that will include multiple training areas including classrooms and shooting ranges as well as a driving track and a hangar to store the department helicopter. In addition, FY 2021 reflects a jail door control system replacement. Both projects are expected to be completed in this fiscal year.

Health & Human Services

\$31,919,049

The Health & Human Services CIP reflects Community Development Block Grants for Disaster Recovery (CDBG-DR) awarded in conjunction with Hurricanes Matthew and Irma, designed to assist with eligible infrastructure initiatives. In addition, St. Johns County is an eligible recipient for annual Community Development Block Grants (CDBG) entitlement funds; specifically purposed in FY 2021 for drainage infrastructure projects.

Leisure Activities

\$14,174,598

The County developed a "countywide" initiatives to address ongoing needs for beach access, nature trails, waterway access, park maximization and safety. Parks & Recreation continues to leverage its Park Impact Fees to address smaller expansion projects on an ongoing basis. The major projects in this category are a new regional park and expansion of an existing park in areas of the county that are currently critically deficient in park space.

St. Johns County

FY 2021-2025 CIP Significant Project Highlights

Library Services

\$8,300,000

The County approved the building of a new library branch in FY 2020, however additional funding was required and came available in the FY 2021 budget, this project is now fully funded and construction is expected to commence this year.

Physical Environment

\$97,044,721

Utility Services continues several system upgrades and capacity improvements within their five-year CIP program including expanded capacity at the Anastasia Wastewater Treatment Plant, the SR 16 Wastewater Treatment Plant, SR 207 Wastewater Treatment Plant, CR 214 Water Treatment Plant and the Northwest Water Treatment Plant. Utility Services also has planned several maintenance and capital improvements to the Ponte Vedra Utility System particularly with a longer range conversion of the Players Club Wastewater Treatment Plant into a more efficient regional facility.

Beach renourishment projects have been identified and remain an extremely high priority for the County, as such the County continues to work with State and Federal partners to identify funding programs to accomplish these projects and protect county residents and assets from significant damage in the event of a significant storm.

Public Safety

\$6,955,967

The Public Safety CIP addresses ongoing capital needs including a new air/rehab unit, a multipurpose rescue vehicle and a fire safety education trailer. Additionally, Impact Fees are also budgeted for development of plans for a new station in the Southwest sector though the County still needs to obtain land and identify funding for construction of this station. The department continues to replace ambulances and engines on a recurring basis as part of a long term strategy to keep its resources in ideal condition. The Fire District Fund has a few Candidate projects due to planning for future optimization to the department, none of which have been identified as necessary at this time.

Transportation

\$108,088,391

High priority projects currently in the five-year transportation portion of the capital improvement plan include but are not limited to: improved signalization throughout the county; continued stormwater and drainage improvements throughout the County; and various County road capacity improvements and pavement management projects. For the latter the diligent funding is prudent with increasing pavement management costs to maintain the present condition of County roads. Individually funded major projects funded this year include, CR 210 corridor improvements, Old A1A North, Santa Maria Blvd. drainage and roadway improvements, SR 16 and International Golf Parkway intersection improvements and Mickler Road/A1A intersection improvements. Transportation has multiple Candidate projects as the County continues to optimize long range planning and funding sources to best accommodate these projects.

St. Johns County Capital Improvement Projects 2021 - 2025

FY 2021 Final Budget

Category / Project	FY 20	FY 21	FY 22 - 25
Constitutional Officers			
Jail Door Control System Replacement	1,591,153	2,565,262	-
Sheriff Criminal Justice Training Facility	6,429,519	11,902,767	-
Voting Equipment	-	-	600,000
Constitutional Officers Total	8,020,672	14,468,029	600,000
Economic Environment			
West Augustine Sewer Connections	-	-	-
Economic Environment Total	-	-	-
General Government			
Building Services: Electronic Plan Review	517,807	1,485,030	-
Building Services: First Floor Renovation	316,706	196,929	-
Web-Based Budgeting / Automated Payroll	26,948	72,622	-
General Government Total	861,461	1,754,581	-
Health & Human Services			
CDBG: West King Drainage Improvements - Area 1	343,748	262,635	-
CDBG-DR: Hasting Supportive Housing Complex & Integrated Service Center	18,200	15,981,800	-
CDBG-DR: Supportive Housing & Unified Service Center	248,060	15,674,614	-
Health & Human Services Total	610,008	31,919,049	-
Leisure Activities			
Athletic Field Expansion: Collier Blocker Puryear Park	-	550,000	-
Athletic Field Expansion: Davis Park	5,882	2,999,500	-
Athletic Field Expansion: De Leon Shores	-	-	300,000
Athletic Field Expansion: Rivertown Sports Fields Lighting	-	-	800,000
Countywide Beach Access	662,524	135,661	400,000
Countywide Field and Park Maximization	949,200	729,556	2,000,000
Countywide Nature Trails	-	50,000	100,000
Countywide Safety & ADA Accessibility	11,368	332,375	800,000
Countywide Waterway Access Management Program	14,659	4,540	-
Cultural Events: St. Augustine Amphitheatre Vendor Cut Outs	127,916	-	-
Cultural Events: St. Augustine Amphitheatre: Choice Seating Restrooms	12,021	-	-
Entry Corridors/Parks Beautification	44,990	255,000	-
Field of Dreams ADA Restroom & Parking Expansion	-	-	500,000
Nature Trails: Master's Tract	-	-	110,000
Nocatee Preserve - Kayak Launch	-	2,173	-
Off Beach Parking & Beach Access: Mussallem Beachfront Park	12,991	7,086	500,000
Other Amenity Expansion: Alpine Groves Farmhouse	205,315	-	200,000
Other Amenity Expansion: Artificial Reef	-	401,178	-

St. Johns County Capital Improvement Projects 2021 - 2025

FY 2021 Final Budget

Category / Project	FY 20	FY 21	FY 22 - 25
Other Amenity Expansion: Flagler Estates Community Bldg and Park	396,931	-	-
Other Amenity Expansion: Ocean Pier Shop Expansion	30,978	19,022	-
Other Amenity Expansion: Vilano FCT Grant Obligation	-	-	300,000
Other Amenity Expansion: Beluthahatchee Improvements	87,265	8,257	-
Regional Park: Pacetti Bay Neighborhood Park	172,355	25,643	-
Regional Park: Veterans Park Court Facility	-	-	250,000
Regional Park: Villages Outdoor Court Facilities	-	-	1,100,000
Regional Park: Villages Regional Park East	9,550	7,742,950	-
Regional Park: Villages Regional Park West	-	10,625	-
Regional Park: Nocatee Athletic Facility	-	-	1,700,000
Regional Park: Silverleaf	-	-	50,000
Regional Park: Treaty Park Expansion	-	-	825,000
Shearwater Passive Park	-	-	525,000
Trail Projects: Shore Drive Trail	-	-	1,000,000
Trail Projects: St. Augustine Ampitheatre Arboretum	-	-	185,000
Vilano Boat Ramp Dredge	-	240,000	-
Waterway Access: Doug Crane Boat Ramp Expansion	17,327	132,674	-
Waterway Access: Palm Valley Boat Ramp West	37,724	509,176	-
Waterway Access: Palmetto Boat Ramp/Pier Design	-	-	250,000
Waterway Access: Vilano Landing	-	-	500,000
Waterway Access: Palm Valley Boat Ramp East	23,912	19,182	-
Leisure Activities Total	2,822,908	14,174,598	12,395,000
Library Services			
World Golf Village Branch Library	-	8,300,000	-
Library Services Total	-	8,300,000	-
Physical Environment			
Beach Renourishment: Beach Access Improvements	1,123,337	101,269	-
Beach Renourishment: Coastal Highway Dune & Beach Restoration	14,679	65,569	-
Beach Renourishment: Ponte Vedra Beach Dune and Beach Restoration	460,315	3,575,133	-
Beach Renourishment: Sand Placement Permit	200,037	20,570	-
Beach Renourishment: South Ponte Vedra Blvd. Dune & Beach Restoration	14,886	432,172	-
Beach Renourishment: St. Aug. Beach Current Funding (16SJ1)	82,207	254,519	-
Beach Renourishment: St. Aug. Beach Future Funding	-	-	4,485,000
PV Utility: Engineering Studies & Planning (Countywide)	-	12,272	340,000
PV Utility: Force Main Systems	102,500	2,848,724	300,000
PV Utility: GIS Mapping (Countywide)	-	-	200,000
PV Utility: Gravity Sewer Rehab Program (Countywide)	279,214	625,521	2,800,000

St. Johns County Capital Improvement Projects 2021 - 2025

FY 2021 Final Budget

Category / Project	FY 20	FY 21	FY 22 - 25
PV Utility: Inlet Beach Water Treatment Plant	-	120,999	300,000
PV Utility: Inlet Beach WWTP	-	-	300,000
PV Utility: Lift Station Improvements (Countywide)	2,177,766	1,615,418	4,200,000
PV Utility: Marsh Landing Water Treatment Plant	-	125,421	300,000
PV Utility: Marsh Landing WWTP	543,920	1,550,215	11,050,000
PV Utility: Plantation WTP	-	154,368	800,000
PV Utility: Players Club WWTP	3,730,118	2,475,631	550,000
PV Utility: Sawgrass WTP	-	918,854	300,000
PV Utility: Sawgrass WWTP	-	403,743	2,350,000
PV Utility: Telemetry System (Countywide)	-	74,737	600,000
PV Utility: Water Transmission Mains (Countywide)	154,307	431,783	1,000,000
PV Utility-Series 2016 DSRF Projects	-	149,744	-
SJC Main Utility: Anastasia Island WWTP Improvements	541,622	10,037,462	11,300,000
SJC Main Utility: CR 214 Water Plant Well Field	494,761	1,022,927	6,360,000
SJC Main Utility: CR 214 Water Treatment Plant Improvements	18,006	605,931	2,300,000
SJC Main Utility: Engineering Studies & Planning (Countywide)	373,481	1,436,439	1,480,000
SJC Main Utility: Force Main Systems (Countywide)	1,011,780	5,926,678	10,500,000
SJC Main Utility: GIS Mapping (Countywide)	354,180	1,100,505	2,160,000
SJC Main Utility: Hastings Utility Improvements	43,460	1,021,070	350,000
SJC Main Utility: Hastings Utility Improvements CDBG-DR Funding	41,260	8,447,352	-
SJC Main Utility: Infiltration Inflow Program (Countywide)	74	4,364,202	4,302,700
SJC Main Utility: Northwest Plant Well Field	-	2,250,335	2,360,000
SJC Main Utility: Northwest Water Treatment Plant	3,339,635	4,673,364	4,500,000
SJC Main Utility: Northwest WWTP	-	230,519	45,360,000
SJC Main Utility: Office Expansion	1,439,094	3,511,073	-
SJC Main Utility: Reuse Force Mains (Countywide)	-	487,741	5,800,000
SJC Main Utility: Sewage Lift Station Improvements (Countywide)	1,311,212	18,158,439	17,969,733
SJC Main Utility: SR 16 WWTP Improvements	427,125	5,553,247	6,582,715
SJC Main Utility: SR 207 WWTP Improvements	-	162,328	5,200,000
SJC Main Utility: Telemetry System (Countywide)	115,942	497,508	600,000
SJC Main Utility: Water Booster Stations	2,571,232	1,228,501	10,000,000
SJC Main Utility: Water Transmission Mains (Countywide)	198,098	9,190,438	7,350,000
Utility Meter Infrastructure	-	1,182,000	4,728,000
Physical Environment Total	21,164,248	97,044,721	179,078,148
Public Safety			
Two (2) New Ambulances	-	963,138	-
Air/Light/Rehab Unit	-	908,400	-
Apparatus Storage Pole Barn	-	329,000	-

St. Johns County Capital Improvement Projects 2021 - 2025

FY 2021 Final Budget

Category / Project	FY 20	FY 21	FY 22 - 25
Architectural funds for station remodel	-	40,000	-
Emergency Management: ARES Radio Communications	-	35,000	-
Emergency Management: Nocatee DRI Countywide Evacuation Shelter Program	-	420,000	1,028,616
Fire Safety/Education Trailer	-	225,000	-
Fire/EMS: Ambulance Replacement Schedule	830,400	785,100	3,300,592
Fire/EMS: Combined Stations #5 & #11	34,861	-	-
Fire/EMS: Computer Aided Dispatch (CAD)	1,890,934	-	-
Fire/EMS: Fire Engine Replacement Schedule	1,286,462	1,341,703	5,640,573
Fire/EMS: Marine Rescue Vessel Dock Facility	19,500	-	-
Fire/EMS: Northwest CR 223 New Ambulance	415,200	-	-
Fire/EMS: Northwest CR 223 New Engine	126,524	1,355,626	-
Fire/EMS: Northwest CR 223 New Station	2,745,008	-	-
Fire/EMS: Southwest SR 207 New Station	-	335,000	4,022,000
Medical Examiner: Office Renovation	7,723	82,277	-
Multi Purpose Rescue Vehicle	-	135,723	-
Public Safety Total	7,356,612	6,955,967	13,991,781
Public Works			
Bishop Estates Rd. Signs & Pavement Markings	592	178,245	-
CDBG-DR: Armstrong Road Drainage Improvements	66,718	1,048,926	-
CDBG-DR: Avenue D Road Drainage Improvements	155,444	1,720,084	-
CDBG-DR: Big Soeey Drainage and Conveyance Improvements	16,948	4,927,190	-
CDBG-DR: Cypress Rd and St Augustine Blvd Drainage Improvements	110,817	2,060,750	-
CDBG-DR: N. Rodriguez Street Drainage Improvements	47,398	1,096,767	-
CDBG-DR: Santa Rosa Drainage and Conveyance Improvements	17,030	3,351,914	-
CDBG-DR: South Holmes Blvd Drainage Improvements	16,975	4,626,173	-
CDBG-DR: South Orange Street Drainage Improvements	50,298	762,007	-
Countywide Contour Mapping	265,000	-	-
Countywide Drainage Infrastructure	4,004,084	3,000,000	13,625,000
Countywide Safety & Striping Improvements	421,337	450,000	2,050,000
Countywide Sidewalk Construction	287,078	1,428,685	4,000,000
Countywide Stormwater Modeling	180,211	257,622	250,000
Countywide TMDLs - Stormwater Quality Drainage Improvements	17,370	82,630	250,000
Countywide Traffic Calming Program	21,654	75,000	400,000
Countywide Underdrain Infrastructure	-	1,000,000	4,000,000
CR 13 Moccasin Branch Bridge Replacement #784012	409,803	-	-
CR 13 Signs & Marking	23,050	370,000	-
CR 208 Town Branch Bridge #784023	-	780,000	2,900,000
CR 210 Roadway Improvements from I-95 to US1	734,889	9,556,097	1,000,000

St. Johns County Capital Improvement Projects 2021 - 2025

FY 2021 Final Budget

Category / Project	FY 20	FY 21	FY 22 - 25
CR 210 Widening from Greenbriar Road to Cimarrone Blvd.	110,298	7,294,677	12,351,762
CR 2209 (Central) from CR210 to CR208	-	1,000,000	5,500,000
CR 2209 SB Turn Lane at Johns Creek Parkway	-	50,000	400,000
CR214 Culvert Replacement	-	200,000	-
CR2209/CR210 Intersection/Interchange Modifications	-	-	600,000
Deep Creek Dredging	4,914	-	-
Equipment Storage Buildings	120,000	-	-
Euclid Crosswalk & Signal	-	-	300,000
FEMA: 16th Street and A1A Beach Blvd.	68,260	-	-
Fountain of Youth/Rio Del Mar drainage	183,637	502,818	-
Four Mile Road Westbound Turn Lane Approaching SR16	-	-	750,000
Freedom Crossing Academy Crosswalk	180,078	-	-
Fruit Cove Drive South Drainage Improvement	-	165,000	-
Fuel Tank and Pumps Replacement at SR 16 and Mizell Rd.	66,696	483,304	-
GIS Orthophotography Update	-	140,000	280,000
Guana Vegetation Maintenance	39,100	80,900	240,000
Hazmat Area Improvements	-	200,000	-
HMGP: CR210 & US 1 Signal Replacement	282,586	164,756	-
HMGP: Kings Estate Road Drainage Improvements	468	351,217	-
HMGP: Kings Road Drainage Improvements	280	662,265	-
HMGP: North Beach Drainage 22nd and 23rd St.	1,628	2,333,603	1,000,000
HMGP: US 1 & Lewis Point Rd Signal Replacement	577	476,589	-
HMGP: US 1 & Shore Drive Signal Replacement	577	472,318	-
Holmes Blvd & King Street Extension Intersection Improvements	-	400,000	2,500,000
Holmes Blvd: Four Mile Road/Kenton Morrison Area Improvements	-	-	750,000
Julington Creek Drainage Study	30,458	-	-
Kings Estate Road Corridor Improvements	243	800,000	7,100,000
L'Atrium Circle Sidewalk	-	306,000	-
Leachate System Improvements	33,120	123,845	-
Long Leaf Pine & Durbin Pkwy Signal	54,556	645,444	-
Longleaf Pine Pkwy 4-Laning: Roberts Road to Oxford Estates	-	1,970,482	4,865,508
Mickler Road & A1A Intersection Improvement	93,305	3,382,346	-
Mickler Roundabout Improvements	-	500,000	5,000,000
Mickler Weir	542,527	-	-
Moultrie Trails Drainage	406	1,996,234	-
NPDES Permit	12,000	75,000	200,000
Oceanographic Gauge and a Beachfront Meteorological Station	-	100,000	160,000
Old A1A North (aka Summerhaven North)	-	8,569,337	-

St. Johns County Capital Improvement Projects 2021 - 2025

FY 2021 Final Budget

Category / Project	FY 20	FY 21	FY 22 - 25
Old A1A South (aka Summerhaven South)	67,958	1,340,608	-
Old Moultrie Rd. Impvmts Phase 1 from CR312 to Lewis Point Rd	337,119	3,140,364	5,506,126
Oyster Creek Basin Drainage Study	54,711	18,593	-
Pacetti Road at Meadowlark Lane Signalization	21,980	567,140	-
Pacetti Road Improvement Study	71	-	-
Palm Dr. & Tangerine Dr. Drainage	300	475,308	-
Palm Valley Road Sidewalk Phase I	70,000	430,000	-
Pavement Mgt. - Capital & Maintenance	10,091,366	10,000,000	53,000,000
Ponte Vedra Boulevard Drainage Improvements	-	-	3,000,000
Ponte Vedra Lakes Blvd & Marsh Landing Parkway A1A Intersection Improvements	-	300,000	-
Ponte Vedra SRA1A Corridor Intersection Improvements (PV5)	74,794	497,423	-
Porpoise Point Infrastructure	23,625	1,138,166	-
Public Works Complex	340,028	-	-
Race Track Road @ Durbin Creek Mast Arm Replacement	8,988	40,478	-
Race Track Road @ Veteran's Parkway Turn lanes	560,430	-	-
Race Track Road: West Peyton Parkway to Bartram Park Blvd.	-	800,000	3,200,000
Racetrack Road Improvements	298	719,194	-
Racy Point Bridge #784040 Structural Rehabilitation	32,535	492,408	-
Ravenswood Drive Ditch Drainage Improvements	341,148	-	-
Remington Forest Drainage Improvements	396,937	-	-
ROMA Basin 8 Improvements	3,038	-	-
Roscoe Intersection Improvements	-	300,000	1,200,000
San Diego Road Drainage Improvements	467,217	363,200	-
San Julian Wetland Secondary outfall	-	250,000	-
San Sebastian Tributary Drainage Study	19,364	-	-
Santa Maria Boulevard Drainage Improvements	3,766	2,175,868	-
Sidewalk Priorities Study	50,000	-	-
SR 16 / IGP Intersection Improvements	11,029	7,636,941	-
SR 16 from CR-16A to St. James Avenue (west entrance to King & Bear)	-	900,000	3,445,325
SR313 from Cordova Palms crossing US1	1,011,690	3,742,882	-
St. Johns River to Sea Loop Trail Multi-Use Path	359,473	-	-
Surfwood Subdivision Drainage Improvements	-	250,000	1,250,000
Wildwood Drive from Publix to US 1	-	1,588,304	-
Winton Circle Drainage	66,821	703,289	-
Woodlawn Road Improvements	-	-	6,500,000
Public Works Total	23,087,096	108,088,391	147,573,721
Grand Total	63,923,005	282,705,336	353,638,650

Capital Improvement Projects 2021-2025

Source of Funds

<u>Source of Funds:</u>	<u>Fiscal Year 2021</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2024</u>	<u>Fiscal Year 2025</u>	<u>Project Total</u>
General Fund	\$17,540,398	\$2,625,802	\$2,373,818	\$1,858,154	\$2,526,818	\$26,924,990
Transportation Fund	\$32,747,651	\$22,235,000	\$23,708,000	\$23,105,000	\$24,953,000	\$126,748,651
Fire District Fund	\$2,955,826	\$1,368,537	\$1,411,908	\$1,423,826	\$1,468,302	\$8,628,399
Tourist Development Fund	\$401,178	\$350,000	\$100,000	\$850,000	\$100,000	\$1,801,178
Tree Bank Fund	\$255,000	\$0	\$0	\$0	\$0	\$255,000
Impact Fees Funds	\$31,364,543	\$17,463,287	\$8,975,000	\$8,150,000	\$6,225,000	\$72,177,830
Boating Improvement Fund	\$47,172	\$0	\$0	\$0	\$0	\$47,172
Cultural Events	\$0	\$35,000	\$150,000	\$0	\$0	\$185,000
Coastal Highway Dune & Beach MSTU	\$65,569	\$0	\$0	\$0	\$0	\$65,569
South Ponte Vedra Blvd. Dune & Beach MSTU	\$432,172	\$0	\$0	\$0	\$0	\$432,172
Utility Services Fund	\$42,534,430	\$9,252,000	\$6,532,000	\$9,382,000	\$11,707,000	\$79,407,430
Ponte Vedra Utility	\$9,038,312	\$5,610,000	\$5,260,000	\$2,760,000	\$3,760,000	\$26,428,312
Pier Fund	\$19,022	\$0	\$0	\$0	\$0	\$19,022
Northwest Recreation Project Fund	\$0	\$0	\$0	\$0	\$0	\$0
Grants	\$94,001,479	\$19,142,376	\$3,168,724	\$1,903,616	\$500,000	\$118,716,195
Debt Proceeds	\$35,156,657	\$0	\$25,330,148	\$0	\$63,000,000	\$123,486,805
Developer Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Beach Renourishment	\$951,491	\$110,058	\$2,521,276	\$0	\$0	\$3,582,825
SR 207 Corridor Improvement Fund	\$471,448	\$0	\$0	\$0	\$0	\$471,448
Sidewalk Fund	\$53,795	\$0	\$0	\$0	\$0	\$53,795
Solid Waste Fund	\$339,845	\$0	\$32,000	\$0	\$32,000	\$403,845
Sheriff Training Facility Fund	\$11,902,767	\$0	\$0	\$0	\$0	\$11,902,767
Waterway Access Fund	\$510,000	\$0	\$0	\$125,000	\$0	\$635,000
Building Services Fund	\$1,916,581	\$0	\$27,000	\$0	\$27,000	\$1,970,581
Grand Total	\$282,705,336	\$78,192,060	\$79,589,874	\$49,557,596	\$114,299,120	\$589,835,638

FY 2021 Capital Improvement Projects By Fund

Fund / Project	FY 2021 Adopted
General Fund	
Countywide Nature Trails	\$ 50,000
Fire/EMS: Ambulance Replacement Schedule	785,100
Countywide Safety & ADA Accessibility	297,375
Countywide Field & Park Maximization	654,571
Web-Based Budgeting / Automated Payroll	72,622
Medical Examiner Office Renovation	82,277
Emergency Management: ARES Radio Communication	35,000
GIS Orthophotography Update	27,000
Regional Park: Pacetti Bay Neighborhood Park	7,143
Waterway Access: Doug Crane Boat Ramp Expansion	66,337
Surplus Projects: Countywide Sidewalk Construction	383,473
Surplus Projects: PV Beach Restoration	3,000,000
Surplus Projects: World Golf Village Library	4,800,000
Surplus Projects: Villages Regional Park East	5,700,000
Surplus Projects: Davis Park Expansion	1,579,500
Total General Fund	\$ 17,540,398
Transportation Trust Fund	
Countywide Drainage Infrastructure	3,000,000
Countywide Safety & Striping Improvements	450,000
Countywide Sidewalk Construction	991,417
Countywide Stormwater Modeling	50,000
Countywide TMDLs-Stormwater Quality Drainage Improvemnt	82,630
Countywide Traffic Calming Program	75,000
Countywide Underdrain Infrastructure	1,000,000
CR 13 Moccasin Branch Bridge Replacement #784012	-
CR 210 Roadway Improvements from I-95 to US 1	2,250,000
CR 2209 (Central) from Greenbriar Rd. to CR 208	1,000,000
CR 214 Culvert Replacement	200,000
Fountain of Youth/Rio Del Mar Drainage	502,818
Fruit Cove Drive South Drainage Improvements	165,000
Fuel Tank & Pumps Replacement at SR 16 & Mizell Rd.	483,304
GIS Orthophotography Update	38,000
Guana Vegetation Management	80,900
HMGP: Kings Estate Road Drainage Improvements	87,804
HMGP: Kings Road Drainage Improvements	165,566
HMGP: North Beach Drainage 22nd and 23rd St.	568,688
L'Atrium Circle Sidewalk	306,000
Mickler Road & A1A Intersection Improvement	82,346
Moultrie Trails Drainage	1,996,234
NPDES Permit	75,000
Oceanographic Gauge and Beachfront Meteorological Station	100,000
Old A1A North (aka Summerhaven North)	1,071,167
Old A1A South (aka Summerhaven South)	167,576
Oyster Creek Basin Drainage Study	18,593
Palm Dr. & Tangerine Dr. Drainage	475,308
Pavement Management - Capital & Maintenance Projects	10,000,000
Ponte Vedra Lakes Blvd & Marsh Landing Pkwy Intersection Imp.	300,000
Porpoise Point Infrastructure	1,138,166
Racetrack Rd. @ Durbin Creek Mast Arm Replacement	40,478
Racetrack Rd: West Peyton Pkwy to Bartram Park Blvd	800,000
Racetrack Rd. Improvements	53,049
Racy Point Bridge #784040 Structural Evaluation	344,444
San Diego Road Drainage Improvements	221,755
San Julian Wetland Secondary Outfall	250,000
Santa Maria Blvd Drainage Improvements	2,175,868

FY 2021 Capital Improvement Projects By Fund

Fund / Project	FY 2021 Adopted
SR 16 / IGP Intersection Improvements	987,251
Surfwood Subdivision Drainage Improvements	250,000
Winton Circle Drainage	703,289
Total Transportation Trust Fund	\$ 32,747,651
Fire District Fund	
Fire Services: Fire Engine Replacement Schedule	\$ 1,341,703
Air/Light/Rehab Unit	\$ 908,400
Apparatus Storage Pole Barn	\$ 329,000
Fire Safety/Education Trailer	\$ 225,000
Multi-purpose Rescue Vehicle	\$ 135,723
GIS Orthophotography Update	\$ 16,000
Total Fire District Fund	\$ 2,955,826
Impact Fee Funds	
Fire/EMS: Ambulance Replacement Schedule	Fire / EMS 963,138
Fire/EMS: Northwest CR 223 New Engine	Fire / EMS 1,355,626
Fire/EMS: Architectural Design - Station 17 Re-model	Fire / EMS 40,000
Fire/EMS: Southwest SR 207 New Station	Fire / EMS 335,000
CR 208 Town Branch Bridge #784023	Road C 780,000
CR 210 Corridor Improvements	Road B 7,306,097
CR 2209 Southbound Turn Lane @ Johns Creek Parkway	Road D 50,000
HMGP: CR210 & US 1 Signal Replacement	Road B 30,476
HMGP: US 1 & Lewis Point Rd Signal Replacement	Road C 119,147
HMGP: US 1 & Shore Drive Signal Replacement	Road C 118,079
Kings Estate Corridor Improvements	Road C 800,000
Holmes Blvd & King Street Extension Intersection Improvements	Road C 400,000
Long Leaf Pine & Durbin Pkwy Signal	Road A 645,444
Mickler Road & A1A Intersection Improvement	Road B 1,650,000
Mickler Roundabout Improvements	Road B 500,000
Old Moultrie Rd Roadway and Drainage Improvements	Road C 3,140,364
Pacetti Road at Meadowlark Lane Signalization	Road A 567,140
Palm Valley Road Sidewalk Phase I	Road B 230,000
SR 16 from CR-16A to St. James Avenue (west entrance to King & Bear)	Road A 900,000
Roscoe Intersection Improvements	Road B 300,000
SR 16 / IGP Intersection Improvements	Road A 3,899,690
Athletic Field Expansion: Davis Park	Parks B 1,420,000
Countywide Beach Access	Parks B/C 114,766
Countywide Field & Park Maximization	Parks A/C 74,985
Countywide Safety & ADA Accessibility	Parks A 35,000
Mickler's Landing Improvements	Parks B -
Nocatee Preserve Kayak Launch	Parks B 2,173
Other Amenity Expansion: Mussallem Beachfront Park	Parks B 7,086
Other Amenity Expansion: Beluthahatchee Improvements	Parks A 8,257
Regional Park Pacetti Bay Neighborhood Park	Parks A 18,500
Regional Park: Villages Regional Park East	Parks A 2,042,950
West Augustine District Park Fitness Trail	Parks C -
Regional Park: Villages Regional Park West	Parks A 10,625
World Golf Village Library	Public Buildings 3,500,000
Total Impact Fee Funds	\$ 31,364,543
Enterprise Funds	
PV Utility: Engineering Studies & Planning (Countywide)	Ponte Vedra Utilities Fund \$ 12,272
PV Utility: Force Main Systems	Ponte Vedra Utilities Fund 2,848,724
PV Utility: GIS Mapping (Countywide)	Ponte Vedra Utilities Fund -
PV Utility: Gravity Sewer Rehab Program (Countywide)	Ponte Vedra Utilities Fund 590,640
PV Utility: Inlet Beach Water Treatment Plant	Ponte Vedra Utilities Fund 120,999
PV Utility: Inlet Beach Wastewater Treatment Plant	Ponte Vedra Utilities Fund -
PV Utility: Lift Station Improvements (Countywide)	Ponte Vedra Utilities Fund 1,387,683

FY 2021 Capital Improvement Projects By Fund

Fund / Project	FY 2021 Adopted
PV Utility: Marsh Landing Water Treatment Plant	Ponte Vedra Utilities Fund 125,421
PV Utility: Marsh Landing WWTP	Ponte Vedra Utilities Fund 1,550,215
PV Utility: Plantation WTP	Ponte Vedra Utilities Fund 154,368
PV Utility: Players Club WWTP	Ponte Vedra Utilities Fund 269,129
PV Utility: Sawgrass WTP	Ponte Vedra Utilities Fund 918,854
PV Utility: Sawgrass WWTP	Ponte Vedra Utilities Fund 403,743
PV Utility: Telemetry System (Countywide)	Ponte Vedra Utilities Fund 74,737
PV Utility: Water Transmission Mains (Countywide)	Ponte Vedra Utilities Fund 431,783
PV Utility: Series 2016 DSRF Projects	Ponte Vedra Utilities Fund 149,744
SJC Main Utility: Anastasia Island WWTP Improvements	Utilities Fund 4,437,733
SJC Main Utility: Building Office Expansion	Utilities Fund 3,511,073
SJC Main Utility: CR 214 Water Plant Well Field	Utilities Fund 1,022,927
SJC Main Utility: CR 214 Water Treatment Plant Improvements	Utilities Fund 605,931
SJC Main Utility: Engineering Studies & Planning (Countywide)	Utilities Fund 1,436,439
SJC Main Utility: Force Main Systems (Countywide)	Utilities Fund 5,926,678
SJC Main Utility: GIS Mapping (Countywide)	Utilities Fund 1,100,505
SJC Main Utility: Hastings Utility Improvements	Utilities Fund 1,021,070
SJC Main Utility: Infiltration Inflow Program (Countywide)	Utilities Fund 1,407,402
SJC Main Utility: Northwest Plant Well Field	Utilities Fund 2,250,335
SJC Main Utility: Northwest Water Treatment Plant	Utilities Fund 149,731
SJC Main Utility: Northwest WWTP	Utilities Fund 230,519
SJC Main Utility: Reuse Force Mains (Countywide)	Utilities Fund 487,741
SJC Main Utility: Sewage Lift Station Improvements (Countywide)	Utilities Fund 4,939,233
SJC Main Utility: SR 16 WWTP Improvements	Utilities Fund 2,639,644
SJC Main Utility: SR 207 WWTP Improvements	Utilities Fund 162,328
SJC Main Utility: Telemetry System (Countywide)	Utilities Fund 497,508
SJC Main Utility: Water Booster Stations	Utilities Fund 319,195
SJC Main Utility: Water Transmission Mains (Countywide)	Utilities Fund 9,190,438
SJC Main Utility: Utility Meter Infrastructure	Utilities Fund 1,182,000
GIS Orthophotography Update	Utilities Fund 16,000
GIS Orthophotography Update	Solid Waste Fund 16,000
Leachate System Improvements	Solid Waste Fund 123,845
Hazmat Area Improvements	Solid Waste Fund 200,000
Total Enterprise Funds	\$ 51,912,587
Grants and Other Funds	
Racetrack Road Improvements	Developer Contribution - Transp. Trust Fund \$ 666,145
Bishop Estates Rd. Signs & Pavement Marking	Developer Contribution - Transp. Trust Fund 178,245
CR 210 Widening from Greenbriar Road to Cimarrone Blvd.	Developer Contribution - Transp. Trust Fund 7,294,677
Jail Door Control System Replacement	Debt Proceeds - Public Facilities Fund 2,565,262
Beach Renourishment - St. Augustine Beach	Beach Renourishment Fund 254,519
Building Services Permit Center Upgrades	Building Services Fund 196,929
Coastal Highway Dune & Beach Restoration	Coastal Highway Dune & Beach MSTU 65,569
South Ponte Vedra Blvd Dune & Beach Restoration	South Ponte Vedra Blvd Dune & Beach MSTU 432,172
Deep Creek Dredging	HMGP Grant -
CR 13 Signs & Marking	Developer Contribution - Transp. Trust Fund 370,000
Countywide Stormwater Modeling	Building Services Fund 207,622
Building Services Electronic Plan Review	Building Services Fund 1,485,030
Countywide Contour Mapping	Building Services Fund -
GIS Orthophotography Update	Building Services Fund 27,000
Mickler Road & A1A Intersection Improvement	Grant - Transportation Trust Fund 1,650,000
SR 16 / IGP Intersection Improvements	Developer Contribution - Impact Fees Road A 2,750,000
SR 313 from Cordova Palms crossing US 1	Grant - Transportation Trust Fund 3,742,882
Sheriff Training Facility	Sheriff Training Facility Fund 11,902,767
Palm Valley Road Sidewalk Phase 1	Private Contribution 200,000
Wildwood Drive from Publix to US 1	Developer Contribution - Transp. Trust Fund 1,116,856
Wildwood Drive from Publix to US 1	SR 207 CIG Development 471,448

FY 2021 Capital Improvement Projects By Fund

Fund / Project	FY 2021 Adopted
PV Utility: Gravity Sewer Rehab Program (Countywide)	Debt Proceeds (SRL) - PV Utilities Fund 34,881
PV Utility: Lift Station Improvements (Countywide)	Debt Proceeds (SRL) - PV Utilities Fund 227,735
PV Utility: Players Club WWTP	Debt Proceeds (SRL) - PV Utilities Fund 2,206,502
SJC Main Utility: Water Booster Stations	Debt Proceeds - SJC Main Utility Fund 909,306
SJC Main Utility: Anastasia Island WWTP Improvements	Debt Proceeds - SJC Main Utility Fund 5,599,729
SJC Main Utility: Infiltration Inflow Program (Countywide)	Debt Proceeds - SJC Main Utility Fund 2,956,800
SJC Main Utility: Northwest Water Treatment Plant	Debt Proceeds - SJC Main Utility Fund 4,523,633
SJC Main Utility: Sewage Lift Station Improvements (Countywide)	Debt Proceeds - SJC Main Utility Fund 13,219,206
SJC Main Utility: SR 16 WWTP Improvements	Debt Proceeds - SJC Main Utility Fund 2,913,603
Emergency Management: Nocatee DRI Countywide Evacuation Shelter	Developer Contribution 420,000
SJC Main Utility: Hastings Utility Improvements	HMGP Grant 8,447,352
Entry Corridors Beautification	Tree Bank Fund 255,000
Athletic Field Expansion: Collier Blocker Puryear Park	CDBG Entitlement 550,000
Beach Walkover Improvements Countywide	Tourist Development Fund 101,269
Artificial Reef	Tourist Development Fund 401,178
Ocean Pier Shop Expansion	Pier Fund 19,022
Ponte Vedra Sand Source MSTU	Beach Renourishment Fund 575,133
Sand Placement Permit	Beach Renourishment Fund 20,570
Alpine Groves Farmhouse	Northwest Recreation Project Fund -
Alpine Groves Farmhouse	Grant - Northwest Recreation Project Fund -
Old A1A North (aka Sumerhaven North)	TTF: Disaster Recovery 7,498,170
Old A1A South (aka Sumerhaven South)	TTF: Disaster Recovery 1,173,032
Countywide Waterway Access Management Program	Florida Boating Improvement Fund 4,540
Waterway Access: Doug Crane Boat Ramp Expansion	Grant - Port & Waterway District 66,337
Palm Valley Boat Ramp West	Grant - Florida Boating Improvement Fund 29,588
HMGP: Kings Estate Road Drainage Improvements	TTF: Disaster Recovery 263,413
HMGP: Kings Road Drainage Improvements	TTF: Disaster Recovery 496,699
HMGP: North Beach Drainage 22nd and 23rd St.	TTF: Disaster Recovery 1,764,915
HMGP: US 1 & CR-210 Signal Replacement	TTF: Disaster Recovery 134,280
HMGP: US 1 & Lewis Point Rd Signal Replacement	TTF: Disaster Recovery 357,442
HMGP: US 1 & Shore Drive Signal Replacement	TTF: Disaster Recovery 354,239
CDBG: West King Drainage Improvements - Area 1	CDBG Entitlement 262,635
CDBG-DR: Hastings Supportive Housing Complex	CDBG-DR 15,981,800
CDBG-DR: Homeowner Services Project & Unified Service Center	CDBG-DR 15,674,614
CDBG-DR: Armstrong Road Drainage Improvements	CDBG-DR 1,048,926
CDBG-DR: Avenue D Road Drainage Improvements	CDBG-DR 1,720,084
CDBG-DR: Cypress Rd & St Augustine Blvd Drainage Improvements	CDBG-DR 2,060,750
CDBG-DR: Orange Street South Drainage Improvements	CDBG-DR 762,007
CDBG-DR: Oyster Creek Basin Drainage (aka: Rodriquez N. Street Drainage Improvements)	CDBG-DR 1,096,767
CDBG-DR: Big Soeey Drainage and Conveyance Improvements	CDBG-DR 4,927,190
CDBG-DR: Santa Rosa Drainage and Conveyance Improvements	CDBG-DR 3,351,914
CDBG-DR: South Holmes Blvd Drainage Improvements	CDBG-DR 4,626,173
Long Leaf Pine Pkwy 4 Laning Roberts Rd to Oxford Estate	Developer Contribution - Transp. Trust Fund 1,970,482
Vilano Landing	Tourist Development Fund -
Vilano Landing	Grant - Tourist Development Fund -
Vilano Boat Ramp Dredge	FIND Grant/FIND/Port & Waterway Grant 240,000
Palmetto Boat Ramp/Pier Design	Florida Boating Improvement Fund -
Palmetto Boat Ramp/Pier Design	Grant - Florida Boating Improvement Fund -
Palm Valley Boat Ramp West	Florida Boating Improvement Fund 479,588
Ponte Vedra SRA1A Corridor Intersection Improvements (PV5)	Grant - Transportation Trust Fund 497,423
Beach Renourishment - St. Augustine Beach	Beach Renourishment Fund (from TDT Fund) -
Racy Point Bridge #784040 Structural Evaluation	Grant - Transportation Trust Fund 147,964
St. Johns River to Sea Loop Trail - Multi-use Path	Grant - Transportation Trust Fund -
San Diego Road Drainage Improvements	Grant - Water Management District 141,445
Palm Valley Boat Ramp East	Florida Boating Improvement Fund 13,044
Palm Valley Boat Ramp East	Grant - Florida Boating Improvement Fund 6,138

FY 2021 Capital Improvement Projects By Fund

Fund / Project		FY 2021 Adopted
Countywide Sidewalk Construction	Sidewalk Fund	53,795
Countywide Beach Access: Fort Matanzas Ramp	Federal Grant	20,895
St. Augustine Amphitheatre Vendor Cut Outs	Cultural Events Fund	-
St. Augustine Amphitheatre: Choice Seating Restrooms	Cultural Events Fund	-
Total Grants & Other Funds		\$ 146,184,331
Grand Total		\$ 282,705,336

St. Johns County Summary of Operating Cost Impact of Capital Improvement Projects FY 2021-2025

Project Description	Fund	Revenue	FTE's	Salaries & Benefits	Operating Expenses	Debt Service	Net Expenses	Start Date
General Government								
Web-Based Budgeting Application	General Fund	\$ -	-	\$ -	\$ 25,000	\$ -	\$ 25,000	2021
General Government Total		-	-	-	25,000	-	25,000	
Constitutional Officers								
Jail Door Control System Replacement	General Fund	\$ -	-	\$ -	\$ 12,500	\$ -	\$ 12,500	2021
Sheriff Criminal Justice Training Facility	General Fund	\$ 20,000	-	\$ -	\$ (95,000)	\$ 372,455	\$ 257,455	2020
Constitutional Officers Total		20,000	-	-	(82,500)	372,455	269,955	
Cultural Events								
St. Augustine Amphitheater Bathrooms	Cultural Events	-	-	-	15,000	-	15,000	2020
St. Augustine Amphitheater Breezeway	Cultural Events	-	-	-	5,000	-	5,000	2021
Regional Park: Villages Regional Park West	General Fund	-	1.5	57,500	165,000	-	222,500	2024
Mickler's Landing Improvements	General Fund	-	-	-	22,600	-	22,600	2020
Ocean Pier Shop Expansion	Pier Fund	7,500	-	-	-	-	(7,500)	2020
Leisure Activities Total		7,500	1.5	57,500	207,600	-	257,600	
Library Services								
World Golf Village Library	General Fund/Impact Fees	-	15.0	722,140	266,000	-	988,140	2021
Physical Environment								
Main Utility: NW WWTP	Main Utility	-	3.00	150,000	100,000	1,300,000	1,550,000	2020
Beach Renourishment: Beach Access Improvements	General Fund	-	-	-	20,000	-	20,000	2020
Physical Environment Total		-	3	150,000	120,000	1,300,000	1,570,000	
Public Safety								
Emergency Management: ARES Radio Communications	General Fund	-	-	-	3,000	-	3,000	2020

St. Johns County Summary of Operating Cost Impact of Capital Improvement Projects FY 2021-2025

Public Safety Total		-	-	-	3,000	-	3,000	
Transportation								
Countywide Traffic Signals	TTF	-	-	-	12,000	-	12,000	2019
Equipment Storage Buildings	TTF	-	-	-	(5,000)	-	(5,000)	2020
Long Leaf Pine & Durbin Pkwy Signal	TTF	-	-	-	250	-	250	2021
Transportation Total		-	-	-	7,250	-	7,250	
Grand Total		\$ 27,500	\$ 4.5	\$ 207,500	\$ 280,350	\$ 1,672,455	\$ 2,132,805	

Summary:

Operating Costs	Revenue	FTE's	Salaries & Benefits	Operating Expenses	Debt Service	Net Expenses
FY 2021	27,500	4.5	207,500	262,850	1,672,455	2,115,305
FY 2022	0	0.0	0	12,500	0	12,500
FY 2023	0	0.0	0	5,000	0	5,000
FY 2024	0	0.0	0	0	0	0
FY 2025	0	0.0	0	0	0	0
Total	\$27,500	4.5	\$207,500	\$280,350	\$1,672,455	\$2,132,805

Note: As part of the CIP process, all CIP requests must show any estimated operating impacts on future budgets. The operating impacts of the adopted CIP for FY 2021-2025 are summarized above.

Comment: Of the planned CIP projects for FY 2021-2025 only the above CIP projects are projected to have operating cost impacts to the County's total budget. The "Start Date" column above designates the initial year of the expected operating impact to the County's total budget. Any operating savings associated with more efficient facilities due to a project will be shown as a negative operating expense. Any associated additional revenue from a project will be shown in the "Revenue" column above and netted against total expenses to produce "Net Expenses". "Debt Service" is shown for any project that is anticipated to need additional debt financing. Operating impacts of "Candidate" projects are not shown above, but may involve more significant operating impacts if those projects were to be funded.

FY 2021 St. Johns County Capital Outlay Summary

Fund/Program	Item	Workshop	Recommended	Final
General Fund				
Admin Complex Operation	Land Management Renovation	\$9,650	\$0	\$0
Communications	911 Console Desk (3)	\$31,500	\$0	\$0
	Iron Horse Chairs (2)	\$4,000	\$2,000	\$2,000
Emergency Medical Services	Aeroclave Ambulance Ports (2)	\$3,500	\$3,500	\$3,500
	Airway Management Trainer (2)	\$4,562	\$4,562	\$4,562
	Cardiac Monitors (5) req (2) rec	\$175,000	\$70,000	\$70,000
	Elegards (12)	\$82,020	\$82,020	\$82,020
	Full Body EMS Training Manikin (2)	\$4,924	\$4,924	\$4,924
	AED Cabinets (24)	\$25,800	\$25,800	\$25,800
	Med Vault (6)	\$12,000	\$12,000	\$12,000
	Stryker Charger and Batteries	\$5,500	\$5,500	\$5,500
	Video Laryngoscopes (40) req (20) rec	\$120,000	\$60,000	\$60,000
	Zoll Battery Charger	\$6,200	\$6,200	\$6,200
	Cardiac Monitor Vehicle Mount +	\$0	\$0	\$18,000
	Zoll 3 Lead Monitor +	\$0	\$0	\$9,778
Medical Examiner	Hydraulic Autopsy Carrier +	\$0	\$0	\$1,105
	Furniture +	\$0	\$0	\$5,118
Animal Control	Radio	\$6,000	\$0	\$0
Library Services	Security Cameras (8)	\$12,280	\$0	\$0
Recreation Programs	Replace Kayak	\$2,000	\$2,000	\$2,000
	Signs Alpine Groves	\$6,425	\$6,425	\$6,425
Recreation Facilities	Lightning Detection	\$17,000	\$17,000	\$17,000
	Badge Access	\$11,000	\$0	\$0
	Pole Barns (8)	\$72,000	\$72,000	\$72,000
	Replace Gators (3)	\$22,500	\$22,500	\$22,500
	Replace Tractors (2)	\$57,000	\$57,000	\$57,000
	Replace Trailers (3)	\$8,100	\$8,100	\$8,100
	Rotoknife	\$12,000	\$12,000	\$12,000
	AED Closets +	\$0	\$0	\$11,025
Aquatics	Replace Pool Cover	\$35,000	\$0	\$0
Sheriff Office Complex Maintenance	Replace Golf Cart	\$12,000	\$0	\$0
	Small Man Lift	\$20,998	\$0	\$0
Interoperable Radio System	Radio Shelter Demo Water Plant	\$10,000	\$0	\$0
	Legacy Radio Removal	\$20,000	\$20,000	\$20,000
	Subtotal	\$808,959	\$493,531	\$538,557
Transportation Trust Fund				
Road & Bridge	Concrete Truck	\$200,000	\$0	\$0
	Gradall	\$289,000	\$0	\$0
	Heavy Equipment Trailer	\$40,000	\$40,000	\$40,000
	Mowing Deck	\$20,000	\$20,000	\$20,000
	Rubber Tire Excavator	\$307,000	\$307,000	\$307,000
	Telehandler	\$80,000	\$80,000	\$80,000
	Tractor	\$100,000	\$100,000	\$100,000
	Subtotal	\$1,036,000	\$547,000	\$547,000

FY 2021 St. Johns County Capital Outlay Summary

Fund/Program	Item	Workshop	Recommended	Final	
Beach Fund					
Life Savings Corps	Active Shooter Maritime Vests (6)	\$13,800	\$13,800	\$13,800	
	Lightning Suppressor	\$4,000	\$4,000	\$4,000	
	Quick Stick Foam System	\$2,548	\$0	\$0	
	Replace Paddle Boards (3)	\$5,485	\$5,485	\$5,485	
	Replace PWC	\$21,995	\$21,995	\$21,995	
	Equipment for Roll Down Vehicle	\$60,800	\$60,800	\$60,800	
	Satellite Phone for Marine 12	\$1,530	\$0	\$0	
	Utility Trailer +	\$0	\$0	\$4,190	
	Beach Services	Replacement Mule & Trailer	\$17,000	\$0	\$0
		Trailer +	\$0	\$0	\$1,377
Subtotal		\$127,158	\$106,080	\$111,647	
Pier Fund					
County Pier	Security Cameras +	\$0	\$0	\$15,690	
Subtotal		\$0	\$0	\$15,690	
Impact Fees Fire/EMS Fund					
Fire/EMS Impact Fee Projects	Ladder Truck Fan +	\$0	\$0	\$4,100	
Subtotal		\$0	\$0	\$4,100	
Fire District Fund					
SJC Fire Rescue-Fire Division	Battery Powered PPV Fans (8)	\$36,000	\$36,000	\$36,000	
	Bed Frames with Drawers (2)	\$4,000	\$4,000	\$4,000	
	Ceiling and Roof Props	\$13,350	\$13,350	\$13,350	
	Come A Long Extrication (3)	\$4,050	\$4,050	\$4,050	
	Computer Work Station Station 17	\$1,000	\$0	\$0	
	CTC Strut Engine Kit Station 1 (2)	\$3,064	\$3,064	\$3,064	
	Dining Table Station 14	\$2,975	\$0	\$0	
	Draeger Maze	\$49,850	\$49,850	\$49,850	
	Drone Batt 3	\$5,000	\$5,000	\$5,000	
	Edraulic Cutters Station 1	\$9,500	\$9,500	\$9,500	
	Fitness Equipment Station 19	\$5,318	\$5,318	\$5,318	
	Forcible Entry Door	\$8,100	\$8,100	\$8,100	
	Half Back Ladders (3)	\$5,400	\$5,400	\$5,400	
	Hurst Combi Tool Eng 3 & 9 (2)	\$30,000	\$30,000	\$30,000	
	Ice Machine Stations 1, 4, 9, 16 and 17 (5)	\$25,000	\$25,000	\$25,000	
	K-12 Saws Stations 1, 5, 9, and 18 (4)	\$8,676	\$8,676	\$8,676	
	Live Fire Container Box	\$9,100	\$9,100	\$9,100	
	Logistics Vehicle Lift	\$40,000	\$40,000	\$40,000	
	Milwaukee Miter Saw	\$1,148	\$1,148	\$1,148	
	MSA Altair 4x (6)	\$8,500	\$8,500	\$8,500	
	MSA Thermal Camera	\$12,934	\$12,934	\$12,934	
	Replace Hydrant Valve (40)	\$16,000	\$16,000	\$16,000	
	PIO Camera	\$2,407	\$2,407	\$2,407	
	Replace Piston Intake Valve (4)	\$6,400	\$6,400	\$6,400	
	Refrigerator Station 16	\$1,070	\$1,070	\$1,070	
	Refrigerators Fire Admin (2)	\$3,400	\$3,400	\$3,400	

FY 2021 St. Johns County Capital Outlay Summary

Fund/Program	Item	Workshop	Recommended	Final
SJC Fire Rescue-Fire Division (cont.)	Remote OP Submersible Vehicle	\$25,500	\$0	\$0
	Revel Scout Scene Lights (4)	\$5,116	\$5,116	\$5,116
	River Flood Response Vessels (2)	\$72,100	\$0	\$0
	Roll N Rack	\$4,400	\$0	\$0
	Satellite Phones Usar Admin (10)	\$15,870	\$15,870	\$15,870
	Stihl Power Broom	\$1,055	\$0	\$0
	Storage Sheds Station 5 and 18 (2)	\$6,040	\$6,040	\$6,040
	Table Station 19	\$6,400	\$0	\$0
	Tank Truck Rollover Simulator	\$7,200	\$7,200	\$7,200
	Threat ID FTIR Analyzer	\$59,900	\$59,900	\$59,900
	Truck Topper Wittmer	\$2,000	\$2,000	\$2,000
	WR Rubber Flooring Station 17	\$1,700	\$1,700	\$1,700
	800 MHz Antennas	\$0	\$25,000	\$25,000
	Battery Analyzer	\$0	\$3,000	\$3,000
	Dispatch Consoles (2)	\$0	\$115,000	\$115,000
	Encryption Keyloader	\$0	\$6,100	\$6,100
	Unimar Lighting System	\$0	\$33,000	\$33,000
	Battery Powered Fans +	\$0	\$0	\$16,400
	ATV for Station 9+	\$0	\$0	\$24,000
	Paratech Equipment +	\$0	\$0	\$18,350
	Subtotal	\$519,523	\$588,193	\$646,943
Cultural Events Fund				
Cultural Events	Marquee	\$0	\$0	\$12,750
	PVCH Security Cameras +	\$0	\$0	\$19,000
	Subtotal	\$0	\$0	\$31,750
Communication Surcharge Fund				
Surcharge Projects	800 MHz Antennas	\$25,000	\$0	\$0
	Battery Analyzer	\$3,000	\$0	\$0
	Dispatch Consoles (2)	\$115,000	\$0	\$0
	Encryption Keyloader	\$6,100	\$0	\$0
	Unimar Lighting System	\$33,000	\$0	\$0
Subtotal	\$182,100	\$0	\$0	
Golf Course Fund				
Surcharge Projects	Replace Bunker Rakes	\$18,000	\$18,000	\$18,000
	Replace Rough Mower	\$25,000	\$25,000	\$25,000
	Replace Ball Washer	\$2,400	\$2,400	\$2,400
Golf Course Carts	Subtotal	\$45,400	\$45,400	\$45,400
Solid Waste Fund				
Refuse - Landfill	Bulb Crusher	\$6,000	\$6,000	\$6,000
	Roll Off Containers	\$25,000	\$25,000	\$25,000
	Subtotal	\$31,000	\$31,000	\$31,000

FY 2021 St. Johns County Capital Outlay Summary

Fund/Program	Item	Workshop	Recommended	Final
Utility Services Fund				
Office Administration	Mail Jogger	\$1,000	\$1,000	\$1,000
	Mini TGB For Meter Reading System (2)	\$18,600	\$18,600	\$18,600
	TGBS For Meter Reading System (2)	\$54,000	\$54,000	\$54,000
Water Transmission & Distribution	Replace Backhoe CV 988	\$85,000	\$85,000	\$85,000
	Bush Hog Mower Attachment	\$2,500	\$2,500	\$2,500
County Lab	Sample Fridge	\$3,500	\$3,500	\$3,500
	TKN TP Metals Digester Block	\$10,000	\$10,000	\$10,000
Sewage & Treatment Disp	Chlorine Pump AI WWTF	\$5,000	\$5,000	\$5,000
	MAG Meter SR207	\$6,000	\$6,000	\$6,000
	NW WWTF Mixer	\$25,000	\$25,000	\$25,000
	Spare Blower Hastings	\$15,000	\$15,000	\$15,000
	Rehab Chemical Storage Building	\$5,000	\$5,000	\$5,000
Lift Station Lines	Replace Crane CV 1311	\$40,000	\$40,000	\$40,000
SCADA	Electrical Ground Tester	\$2,000	\$2,000	\$2,000
	Subtotal	\$272,600	\$272,600	\$272,600
PV Utility Services Fund				
Water Treatment	WTP Chemical Drum Scales (4)	\$8,000	\$8,000	\$8,000
Water/Sewer Trans & Dist Lines	Replace Backhoe CV 739	\$85,000	\$0	\$0
Sewage Treatment & Disposal	Bypass Pump ML WWTF	\$50,000	\$50,000	\$50,000
	Kubota Side By Side PC WRF	\$10,000	\$10,000	\$10,000
	Kubota Skid Steer Players Club	\$40,000	\$40,000	\$40,000
	Subtotal	\$193,000	\$108,000	\$108,000
	Grand Total	\$3,215,740	\$2,191,804	\$2,352,687

+ Carryforward from FY 20

FY 2021 St. Johns County Vehicle Summary

Fund/Program	Item	Unit Cost	Workshop		Adopted	
			New	Repl	Qty	Cost
General Fund						
Risk Management	Small SUV 4x2 *	\$24,000	0	1	0	\$0
Management Information Systems	Small SUV *	\$23,000	0	1	0	\$0
Management Information Systems	Small Truck *	\$28,500	0	1	0	\$0
Facilities Maintenance	1/2 Ton 4x2 CNG Truck *	\$43,000	0	1	0	\$0
Facilities Maintenance	1/2 Ton 4x4 Truck *	\$36,000	0	1	0	\$0
Facilities Maintenance	1 Ton Service Truck	\$63,000	0	1	0	\$0
Facilities Maintenance	Service Van with Rack (New Position)	\$27,426	1	0	1	\$27,426
Facilities Maintenance	Bucket Truck +	\$134,337	0	0	1	\$134,337
Facilities Maintenance	Electric Truck +	\$61,006	0	0	1	\$61,006
Emergency Medical Services	Large SUV	\$46,000	0	1	1	\$46,000
Emergency Medical Services	1/2 Ton Ext Cab Truck *	\$30,000	0	1	0	\$0
Emergency Medical Services	Roll Down Vehicle - Market Value	\$13,000	0	0	1	\$13,000
Agriculture & Home Economics	1/2 Ton 4x4 Crew Cab Truck	\$42,000	0	1	1	\$42,000
Agriculture & Home Economics	1/2 Ton 4x4 Ext Cab Truck *	\$37,000	0	1	0	\$0
Agriculture & Home Economics	12 Passenger Van	\$36,000	0	1	0	\$0
Animal Control	Animal Transport Vehicle (New Position)	\$75,000	1	0	0	\$0
Animal Control	Animal Transport Vehicle	\$75,000	0	2	1	\$75,000
Sheriff Complex Maintenance	Service Van (New Position)	\$25,626	1	0	1	\$25,626
	Subtotal	\$686,552	3	13	8	\$424,395
Transportation Trust Fund						
Public Works Administration	Small SUV	\$24,000	0	1	0	\$0
Road & Bridge	1/2 Ton 4x4 Ext Cab CNG Truck (New Position) *	\$55,000	1	0	0	\$0
Road & Bridge	1 Ton 4x4 Crew Cab Svc Body CNG Truck	\$75,000	0	1	1	\$75,000
Road & Bridge	3/4 Ton 4x4 Ext Cab CNG Truck	\$55,000	0	1	1	\$55,000
Road & Bridge	1 Ton 4x4 Crew Cab Svc Body Truck +	\$66,093	0	0	1	\$66,093
Road & Bridge	3/4 Ton 4x4 Ext Cab CNG Truck +	\$46,500	0	0	3	\$139,500
Road & Bridge	Crew Cab Dump Truck +	\$322,389	0	0	1	\$322,389
Traffic & Transportation	1/2 Ton 4x4 Ext Cab CNG Truck *	\$55,000	0	1	0	\$0
	Subtotal	\$264,000	1	4	7	\$657,982
Building Services						
Construction Support	1/2 Ton 4x4 Ext Cab Truck CNG	\$51,612	0	17	17	\$877,404
	Subtotal	\$877,404	0	17	17	\$877,404
Fire District Fund						
Fire Rescue - Fire Division	3/4 Ton Battalion Chief Vehicle (New Position)	\$72,000	1	0	1	\$72,000
Fire Rescue - Fire Division	3/4 Ton Battalion Chief Vehicle	\$72,000	0	1	1	\$72,000
Fire Rescue - Fire Division	Utility Van (New Position)	\$29,000	1	0	1	\$29,000
Fire Rescue - Fire Division	1/2 Ton Truck (New Position)	\$51,160	2	0	0	\$0
Fire Rescue - Fire Division	1/2 Ton 4x4 Ext Cab Trucks (Rolldown Program)	\$37,237	0	4	4	\$148,948
	Subtotal	\$424,268	4	5	7	\$321,948
Community Based Care						
CBC Administration	Small SUV	\$24,000	0	2	2	\$48,000
	Subtotal	\$48,000	0	2	2	\$48,000

FY 2021 St. Johns County Vehicle Summary

Fund/Program	Item	Unit Cost	Workshop		Qty	Adopted
			New	Repl		Cost
Solid Waste Fund						
Refuse Landfill	Super Duty Truck +	\$66,766	0	0	2	\$133,532
	Subtotal	\$0	0	0	2	\$133,532
Utility Services Fund						
Utility Services Administration	1/2 Ton 4x2 CNG Truck	\$43,000	0	2	2	\$86,000
Utility Services Administration	Small SUV	\$23,000	0	1	1	\$23,000
Utility Services Administration	1/2 Ton 4x2 Ext Cab CNG Truck (New Position)	\$49,000	1	0	0	\$0
Water Treatment	1/2 Ton 4x2 Truck	\$31,000	0	1	1	\$31,000
Water Transmission & Distribution	1/2 Ton 4x2 CNG Truck	\$43,000	0	1	1	\$43,000
Water Transmission & Distribution	Diesel Service Body Truck	\$120,000	0	1	1	\$120,000
Sewer Lift Stations	1/2 Ton 4x4 Ext Cab CNG Truck	\$49,000	0	1	1	\$49,000
Sewer Lift Stations	Super Duty Truck +	\$114,989	0	0	1	\$114,989
	Subtotal	\$401,000	1	7	8	\$466,989
Ponte Vedra Utility Services Fund						
Sewer Treatment & Disposal	1/2 Ton 4x2 Truck	\$31,000	0	1	1	\$31,000
Sewer Lift Stations	Tanker Truck - 5,000 Gallon	\$200,000	1	0	0	\$0
	Subtotal	\$231,000	1	1	1	\$31,000
		Workshop Total	\$2,932,224	10	49	
		Adopted Total			52	2,961,250
		Difference from Workshop				\$29,026

+ = Carry forward from FY 2020

* = Roll down from another department

FY 2021 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
General Fund				
Board of County Commissioners	MS Office Standard (2)	\$506	\$506	\$506
	Cisco IP Phone (2)	\$160	\$160	\$160
	Standard PC Replacement (2)	\$1,310	\$1,310	\$1,310
	HP Color Laser Replacement	\$800	\$800	\$800
	Monitor (2)	\$240	\$240	\$240
	UPS (2)	\$180	\$180	\$180
County Administration	Laptop Replacement (2)	\$6,000	\$4,000	\$3,000
	Standard Laptop Replacement (2)	\$1,400	\$1,400	\$1,400
	MS Office Standard (3)	\$1,012	\$759	\$759
	Standard PC Replacement	\$655	\$700	\$700
	Cisco IP Phone	\$80	\$80	\$80
	Cisco Access Point	\$250	\$250	\$250
	Network Access (2)	\$172	\$172	\$172
	20inch Display (2)	\$160	\$160	\$160
	UPS	\$90	\$90	\$90
	Construction Services	Standard PC Replacement (3)	\$1,965	\$1,965
20inch Display (2)		\$160	\$160	\$160
UPS (3)		\$270	\$270	\$270
24inch Display		\$130	\$130	\$130
Adobe Pro Replacement		\$350	\$350	\$350
MS Office Standard (3)		\$758	\$758	\$0
24inch Display (3)		\$390	\$390	\$390
Management and Budget	MS Office Standard (3)	\$759	\$759	\$0
	Adobe Pro Replacement (3)	\$1,050	\$1,050	\$1,050
	Laptop Replacement (2)	\$1,400	\$1,400	\$0
	Standard PC Replacement	\$655	\$655	\$0
	Cisco IP Phone Replacement (2)	\$220	\$220	\$220
	Port Replicators (2)	\$420	\$420	\$0
	Scanner Replacement	\$450	\$450	\$450
	UPS (3)	\$270	\$270	\$270
	Grant Position Computer +	\$0	\$0	\$1,268
	MS Office Standard	\$253	\$253	\$0
	Cisco IP Phone Replacement	\$110	\$110	\$110
	Claims Tracking Software	\$10,000	\$10,000	\$10,000
	Standard PC Replacement	\$655	\$655	\$0
Risk Management	Monitor	\$220	\$220	\$220
	Scanner Replacement	\$450	\$450	\$450
	UPS	\$90	\$90	\$90
	10GB ETH Card Replacement Server (2)	\$800	\$800	\$800
	Active Boot	\$100	\$100	\$100
	MS Office Standard	\$253	\$253	\$0
	Cisco Access Points (2)	\$500	\$500	\$500
	Cisco Router (3)	\$4,965	\$4,965	\$4,965
	Eurosoft PC Check	\$100	\$100	\$100
	Fiber Fusion Kit	\$5,000	\$5,000	\$5,000
Management Info Systems	Fiber Fusion Material	\$1,500	\$1,500	\$1,500
	File Server Replacements (2)	\$21,000	\$21,000	\$21,000
	Firewall (2)	\$6,400	\$6,400	\$6,400
	Standard Laptop Replacement	\$700	\$700	\$0
	Standard PC Replacement	\$655	\$655	\$0

FY 2021 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final	
Management Info Systems (cont.)	iPad	\$350	\$350	\$350	
	Marcium Reflect	\$75	\$75	\$75	
	MS 2019 File & Print Academic	\$839	\$839	\$839	
	MS 2019 Filed & Print Standard Access (26)	\$16,952	\$16,952	\$16,952	
	MS 2019 Standard Server (5)	\$3,000	\$3,000	\$3,000	
	MS Data Center	\$4,800	\$4,800	\$4,800	
	MS Data Center Replacement (2)	\$19,000	\$19,000	\$19,000	
	MS Exchange Academic (26)	\$3,484	\$3,484	\$3,484	
	MS Exchange Enterprise Server (3)	\$8,220	\$8,220	\$8,220	
	MS Exchange Standard (60)	\$65,727	\$65,727	\$65,727	
	MS Office Standard	\$253	\$253	\$0	
	MS VS team Foundation (11)	\$2,750	\$2,750	\$2,750	
	Port Replicators	\$210	\$210	\$0	
	Support for County Hardware	\$35,000	\$35,000	\$35,000	
	UPS Batteries	\$6,230	\$6,230	\$6,230	
	Veeam	\$2,400	\$2,400	\$2,400	
	VMWare Enterprise	\$5,512	\$5,512	\$5,512	
	Purchasing	24inch Display (6)	\$780	\$780	\$780
		MS Office Standard (6)	\$1,518	\$1,518	\$759
		Adobe Pro Replacements (4)	\$1,400	\$1,400	\$1,400
Call Manager License		\$125	\$125	\$125	
Cisco 6 Line Phone		\$125	\$125	\$125	
File & Print License		\$86	\$86	\$86	
Standard PC Replacements (6)		\$3,930	\$3,930	\$1,965	
Imaging License		\$90	\$90	\$90	
Imaging Scanner		\$1,610	\$1,610	\$1,610	
20inch display (6)		\$480	\$480	\$480	
UPS (6)		\$540	\$540	\$540	
Voicemail License		\$50	\$50	\$50	
Personnel		MS Office Standard (5)	\$1,265	\$1,265	\$506
		Adobe Pro Replacements (3)	\$1,050	\$1,050	\$1,050
	Cisco 6 Line Phone	\$125	\$125	\$125	
	Call Manager License	\$150	\$150	\$150	
	File & Print License	\$86	\$86	\$86	
	Standard PC Replacements (5)	\$3,275	\$3,275	\$1,310	
	HP Printer Replacement	\$199	\$199	\$199	
	20inch display (8)	\$640	\$640	\$640	
	24inch display (2)	\$260	\$260	\$260	
	Scanner Replacements (4)	\$1,800	\$1,800	\$1,800	
	UPS (5)	\$450	\$450	\$450	
	Voicemail License	\$50	\$50	\$50	
	VS Visio Pro Replacement	\$285	\$285	\$285	
	County Attorney	MS Office (4)	\$1,006	\$1,006	\$506
Adobe Pro (2)		\$700	\$700	\$700	
Adobe Pro Upgrades (2)		\$320	\$320	\$320	
Cisco IP Phone Replacements (4)		\$440	\$440	\$440	
Standard PC Replacement (4)		\$2,620	\$2,620	\$1,310	
20inch Display (4)		\$320	\$320	\$320	
Scanner Replacement		\$450	\$450	\$450	
UPS (4)		\$360	\$360	\$360	
Guardian Ad Litem	MS Office Standard	\$253	\$253	\$253	

FY 2021 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final	
Guardian Ad Litem (cont.)	Standard PC Replacement	\$655	\$655	\$655	
	20inch Display (2)	\$160	\$160	\$160	
	UPS	\$90	\$90	\$90	
Facilities Maintenance	MS Office Standard (6)	\$1,512	\$1,512	\$759	
	Cisco IP Phone Replacements (3)	\$240	\$240	\$240	
	Standard Laptop Replacements (3)	\$2,100	\$2,100	\$1,400	
	Standard PC Replacements (3)	\$1,965	\$1,965	\$655	
	HP Printer Replacement	\$199	\$199	\$199	
	20inch Display (2)	\$160	\$160	\$160	
	MS SQL Server (2)	\$4,410	\$0	\$0	
	Imaging Scanner	\$450	\$450	\$450	
	UPS (3)	\$270	\$270	\$270	
	Building Operations (Judicial Cntr)	24inch Display (2)	\$260	\$260	\$260
MS Office Standard (7)		\$1,771	\$1,771	\$1,265	
Call Manager & Voicemail License		\$175	\$175	\$175	
Cisco 4 Line Phone		\$80	\$80	\$80	
Standard Laptop Replacement		\$700	\$700	\$0	
Standard PC Replacement (7)		\$4,585	\$4,585	\$3,930	
Imagine License		\$90	\$90	\$90	
Imaging Scanner (2)		\$900	\$900	\$900	
20inch Display (7)		\$560	\$560	\$560	
UPS (7)		\$630	\$630	\$630	
Communications		APCO Intellicom Software Maintenance	\$7,000	\$7,000	\$7,000
		File & Print License	\$86	\$86	\$86
Codes Compliance		Lefta Software	\$2,000	\$2,000	\$2,000
	MS Office Standard	\$1,012	\$0	\$0	
	Standard PC Replacements (4)	\$2,620	\$0	\$0	
	HP Printer Replacement	\$150	\$0	\$0	
	20inch Display (8)	\$640	\$0	\$0	
	Imaging Scanner Replacements (4)	\$1,800	\$0	\$0	
	UPS (3)	\$360	\$0	\$0	
Emergency Management	MS Office Standard (2)	\$506	\$506	\$506	
	Adobe Pro Replacement	\$350	\$350	\$350	
	Mapper Software	\$25,253	\$25,253	\$25,253	
	20inch Display (14)	\$1,120	\$1,120	\$1,120	
	Standard PC Replacement	\$655	\$655	\$655	
	Thin Client Replacements (13)	\$3,120	\$3,120	\$3,120	
	20inch Display (2)	\$160	\$160	\$160	
	UPS (3)	\$270	\$270	\$270	
Emergency Medical Service	20inch Display	\$80	\$80	\$80	
	24inch Display	\$500	\$500	\$500	
	MS Office Standard	\$253	\$253	\$253	
	Call Manager & Voicemail License	\$175	\$175	\$175	
	Cisco IP Phone	\$80	\$80	\$80	
	Contingency per MIS	\$5,000	\$5,000	\$5,000	
	EMS Zoll Billing License	\$5,354	\$5,354	\$5,354	
	File & Print License (7)	\$602	\$602	\$602	
	Thin Client Replacements	\$240	\$240	\$240	
	Imaging License	\$90	\$90	\$90	
	Imaging Scanner	\$450	\$450	\$450	
	20inch Display (2)	\$160	\$160	\$160	
	Narcotics Tracking Program	\$9,500	\$9,500	\$9,500	

FY 2021 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
Emergency Medical Service (cont.)	Network Printer	\$400	\$400	\$400
	Standard PC	\$655	\$655	\$655
	Pulse Point Implementation	\$20,000	\$20,000	\$20,000
	SIM Manikin Software Update	\$800	\$800	\$800
	UPS	\$180	\$180	\$180
	Wireless Headset	\$260	\$260	\$260
Medical Examiner	MS Office Standard (5)	\$1,265	\$1,265	\$1,265
	Cisco IP Phone Replacements (5)	\$550	\$550	\$550
	Standard PC Replacements (5)	\$3,275	\$3,275	\$3,275
	HP Printer Replacement	\$199	\$199	\$199
	Monitor	\$400	\$400	\$400
	Sharepoint (10)	\$830	\$830	\$830
	UPS (5)	\$450	\$450	\$450
	Call Manager License +	\$0	\$0	\$125
	MS Office +	\$0	\$0	\$159
	Voicemail License +	\$0	\$0	\$75
	PC +	\$0	\$0	\$1,272
Agriculture & Home Economics	MS Office Standard (3)	\$759	\$759	\$759
	Adobe Pro Replacement	\$350	\$350	\$350
	Cisco IP Phone Replacements (3)	\$240	\$240	\$240
	Standard PC Replacements (3)	\$1,965	\$1,965	\$1,965
	20inch Display (4)	\$320	\$320	\$320
	Imaging Scanner	\$450	\$450	\$450
	UPS (3)	\$270	\$270	\$270
Economic Development	MS Office Standard	\$253	\$253	\$253
	Adobe Software Subscription	\$624	\$624	\$624
	Cisco IP Phone Replaceemnt	\$80	\$80	\$80
	Standard PC Replaceemnt	\$655	\$655	\$655
	20inch Display (2)	\$160	\$160	\$160
	UPS	\$90	\$90	\$90
Veterans Services	MS Office Standard	\$253	\$253	\$253
	Adobe Pro Replacement	\$350	\$350	\$350
	Cisco IP Phone Replacement	\$80	\$80	\$80
	Standard PC Replacements (2)	\$1,310	\$1,310	\$1,310
	HP Printer Replacement	\$199	\$199	\$199
	20inch Display (2)	\$160	\$160	\$160
	Imaging Scanner	\$450	\$450	\$450
	UPS (2)	\$180	\$180	\$180
Animal Control	MS Office Standard (8)	\$2,024	\$2,024	\$2,024
	Cisco IP Phone Replacements (2)	\$160	\$160	\$160
	Standard Laptop Replacement	\$700	\$700	\$700
	Standard PC Replacements (6)	\$3,930	\$3,930	\$3,930
	HP Elitebook	\$1,400	\$1,400	\$1,400
	20inch Display (7)	\$560	\$560	\$560
	UPS (6)	\$540	\$540	\$540
	Chameleon Software +	\$0	\$0	\$35,000
Social Services	20inch Display (4)	\$320	\$320	\$320
	MS Office Standard (3)	\$759	\$759	\$759
	Cisco IP Phone Replacement (2)	\$160	\$160	\$160
	Standard PC Replacement (2)	\$1,310	\$1,310	\$1,310
	MS Surface Replacement	\$1,500	\$1,500	\$1,500

FY 2021 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
Social Services (cont.)	Port Replicator	\$250	\$250	\$250
	UPS (2)	\$180	\$180	\$180
Hastings School Building	MS Office Standard	\$253	\$253	\$253
	Cisco IP Phone Replacement	\$80	\$80	\$80
	Standard PC Replacement	\$655	\$655	\$655
	20inch Display	\$80	\$80	\$80
	UPS	\$90	\$90	\$90
Library Services	Port POI Switch	\$2,100	\$2,100	\$2,100
	MS Office Standard (6)	\$1,430	\$1,430	\$1,155
	Bar Code Scanner Replacements (16)	\$4,060	\$4,060	\$4,060
	Printer Replacement	\$250	\$250	\$250
	Cisco IP Phone Replacements (21)	\$1,680	\$1,680	\$1,680
	Standard Laptop Replacements (5)	\$3,500	\$3,500	\$3,500
	Standard PC Replacements (30)	\$19,650	\$19,650	\$16,375
	Horizontal Wire Management & Cables	\$200	\$200	\$200
	iPad Mini (10)	\$5,500	\$5,500	\$5,500
	HP Printer Replacement (2)	\$320	\$320	\$320
	Main Library Security Enhancements (8)	\$12,280	\$12,280	\$12,280
	20inch Display (27)	\$2,160	\$2,160	\$2,160
	MS Office Academic Replacements (5)	\$275	\$275	\$275
	New Access Points (6)	\$1,500	\$1,500	\$1,500
	Receipt Printer Replacements (14)	\$4,900	\$4,900	\$4,900
	SATA Controller (4)	\$600	\$600	\$600
	Screen Protector & Case (10)	\$1,500	\$1,500	\$1,500
	Surge Suppression	\$2,700	\$2,700	\$2,700
	UPS (28)	\$2,520	\$2,520	\$2,520
	Wireless Headset	\$260	\$260	\$260
Recreation Programs	MS Office Standard (21)	\$5,313	\$5,313	\$4,554
	Adobe Pro Replacement	\$350	\$350	\$350
	Cabling	\$100	\$100	\$100
	Cisco IP Phone Replacements (4)	\$1,120	\$1,120	\$1,120
	Standard PC Replacements (21)	\$13,755	\$13,755	\$11,790
	HP Printer Replacements (4)	\$718	\$718	\$718
	20inch Display (20)	\$1,600	\$1,600	\$1,600
	MS Publisher	\$86	\$86	\$86
	Projector	\$650	\$650	\$650
	UPS (21)	\$1,890	\$1,890	\$1,890
Housing/Community Services	MS Office Standard	\$253	\$253	\$253
	Standard PC Replacement	\$655	\$655	\$655
	Housing Software	\$1,100	\$1,100	\$1,100
	28inch Display	\$180	\$180	\$180
	UPS	\$125	\$125	\$125
Growth Management	MS Office Standard (28)	\$7,084	\$7,084	\$5,819
	Adobe Lifecycle Replacement	\$300	\$300	\$300
	Adobe Pro Replacement (2)	\$700	\$700	\$700
	Cisco IP Phone Replacement (21)	\$1,680	\$1,680	\$1,680
	Standard Laptop Replacements (6)	\$4,200	\$4,200	\$4,200
	Standard PC Replacements (24)	\$16,910	\$16,910	\$12,980
	20inch Display (50)	\$4,000	\$4,000	\$4,000
	MS Office Pro	\$345	\$345	\$345
	MS Visio	\$150	\$150	\$150

FY 2021 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
Growth Management (cont.)	Scanner Replacement (2)	\$900	\$900	\$900
	UPS (24)	\$2,160	\$2,160	\$2,160
Sheriff Office Complex Maintenance	24inch Display	\$130	\$130	\$130
	MS Office Standard (4)	\$1,012	\$1,012	\$1,012
	Call Manager License (2)	\$250	\$250	\$250
	Voicemail License (2)	\$100	\$100	\$100
	Cisco IP Phone (2)	\$195	\$195	\$195
	File & Print License (2)	\$172	\$172	\$172
	Standard PC Replacement (4)	\$2,620	\$2,620	\$2,620
	20inch Display (4)	\$240	\$240	\$240
	UPS (4)	\$360	\$360	\$360
Interoperable Radio System	Dispatch Control Monitors (8)	\$900	\$900	\$900
	KVM Switches (12)	\$6,600	\$6,600	\$6,600
HHS Complex	MS Office Standard	\$253	\$253	\$253
	Cisco IP Phone Replacement	\$80	\$80	\$80
	Standard PC Replacement	\$655	\$655	\$655
	24inch Display (2)	\$260	\$260	\$260
	UPS	\$90	\$90	\$90
Disaster Recovery	MS Office Standard (2)	\$506	\$506	\$506
	Standard PC Replacement (2)	\$1,310	\$1,310	\$1,310
	20inch Display (2)	\$160	\$160	\$160
	UPS (2)	\$180	\$180	\$180
	Subtotal	\$572,396	\$559,196	\$563,808
Building Services				
Building Services	MS Office Standard (26)	\$6,578	\$6,578	\$5,566
	Adobe Pro (6)	\$2,100	\$2,100	\$2,100
	AIRS Software	\$2,500	\$2,500	\$2,500
	Cisco Call Manager License	\$125	\$125	\$125
	Cisco IP Phone Replacements (12)	\$960	\$960	\$960
	Standard Laptop Replacement	\$700	\$700	\$700
	Standard PC Replacement (21)	\$13,830	\$13,830	\$11,210
	HP Laserjet (2)	\$1,350	\$1,350	\$1,350
	HP Printer Replacement	\$160	\$160	\$160
	Large Scanner (2)	\$8,000	\$8,000	\$8,000
	20inch Display (36)	\$2,880	\$2,880	\$2,880
	Upgraded Laptop (4)	\$3,200	\$3,200	\$3,200
	Port Replicator (4)	\$796	\$796	\$796
	Imaging Scanner Replacement (4)	\$3,150	\$3,150	\$3,150
	UPS (21)	\$1,890	\$1,890	\$1,890
Codes Compliance	MS Office Standard	\$0	\$1,012	\$1,012
	Standard PC Replacements (4)	\$0	\$2,620	\$2,620
	HP Printer Replacement	\$0	\$150	\$150
	20inch Display (8)	\$0	\$640	\$640
	Imaging Scanner Replacements (4)	\$0	\$1,800	\$1,800
	UPS (3)	\$0	\$360	\$360
	Subtotal	\$48,219	\$54,801	\$51,169

FY 2021 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
Fire District Fund				
Administration	20inch Display (54)	\$4,240	\$4,240	\$4,240
	22inch Display	\$110	\$110	\$110
	24inch Display (48)	\$6,240	\$6,240	\$6,240
	Port POE Switch	\$3,585	\$3,585	\$3,585
	MS Office Standard (38)	\$9,614	\$9,614	\$9,361
	Adobe Pro Replacements (6)	\$2,100	\$2,100	\$2,100
	Antenna for Router (5)	\$1,750	\$1,750	\$1,750
	AP For New Command Center (2)	\$500	\$500	\$500
	Backlit Wired KB (14)	\$840	\$840	\$840
	Call Manager & Voicemail License (6)	\$1,025	\$1,025	\$1,025
	Cisco Conference Phone	\$300	\$300	\$300
	Cisco IP Phone (15)	\$1,200	\$1,200	\$1,200
	Upgraded PC	\$780	\$780	\$780
	Contengency per MIS	\$5,000	\$5,000	\$5,000
	Data Management Software (12)	\$10,200	\$10,200	\$10,200
	Docking Station (8)	\$6,080	\$6,080	\$6,080
	File & Print (16)	\$1,710	\$1,710	\$1,710
	Fireworks Analytics	\$5,000	\$5,000	\$5,000
	Fireworks Hydrants	\$17,500	\$17,500	\$17,500
	Fireworks Preplans	\$23,000	\$23,000	\$23,000
	RMS Mobile License (2)	\$936	\$936	\$936
	Standard Laptop Replacements (11)	\$7,700	\$7,700	\$7,700
	Standard PC Replacements (18)	\$11,790	\$11,790	\$11,135
	Hazmat 16 MDT & Equipment	\$4,760	\$4,760	\$4,760
	HDMI Cable	\$10	\$10	\$10
	HP Printer Replacement (3)	\$597	\$597	\$597
	Imaging License	\$90	\$90	\$90
	Imaging Scanner (2)	\$900	\$900	\$900
	Intercom Paging	\$3,400	\$3,400	\$3,400
	MDM License (7)	\$469	\$469	\$469
	MS Server (2)	\$1,200	\$1,200	\$1,200
	Mini DVI Cable (42)	\$462	\$462	\$462
	Mounting Brackets (10)	\$10,000	\$10,000	\$10,000
	MS File Server (600)	\$15,600	\$15,600	\$15,600
	MS Surface Pro Replacements (8)	\$11,910	\$11,910	\$11,910
	MS Type Cover (2)	\$290	\$290	\$290
	MS Visio Replacements (2)	\$300	\$300	\$300
	New Command Center Desktops (8)	\$18,280	\$18,280	\$18,280
	Printer	\$500	\$500	\$500
	Personal Laser Printer	\$200	\$200	\$200
	Port Replicators (5)	\$1,010	\$1,010	\$1,010
	Quad KVM Extender (14)	\$26,250	\$26,250	\$26,250
	Router Antenna (3)	\$1,050	\$1,050	\$1,050
	Router for Vehicles (8)	\$12,000	\$12,000	\$12,000
	Rugged Case & Protector (8)	\$2,020	\$2,020	\$2,020
	Speaker Phone	\$1,720	\$1,720	\$1,720
	MS Surface Pro Docks (6)	\$1,194	\$1,194	\$1,194
	Telestaff License	\$14,000	\$14,000	\$14,000
	Thin Client (16)	\$3,910	\$3,910	\$3,910
	Toughbook Replacements (10)	\$30,400	\$30,400	\$30,400

FY 2021 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final	
Administration (cont.)	Toughbook Support	\$2,250	\$2,250	\$2,250	
	Toughpad (8)	\$23,432	\$23,432	\$23,432	
	UPS (20)	\$2,880	\$2,880	\$2,880	
	Web EOC	\$5,280	\$5,280	\$5,280	
	Wireless Keyboard & Mouse (2)	\$80	\$80	\$80	
	Toughpad Dock Stations +	\$0	\$0	\$13,500	
	Cisco Routers +	\$0	\$0	\$148,200	
	Subtotal	\$317,644	\$317,644	\$478,436	
 Tourist Development Trust Fund					
TDC Administration	Software Update	\$1,500	\$1,500	\$1,000	
	Subtotal	\$1,500	\$1,500	\$1,000	
 Community Based Care					
CBC Admin	20inch Display (8)	\$640	\$640	\$640	
	Adobe Pro Replacements (3)	\$1,050	\$1,050	\$1,050	
	Cisco IP Phone Replacements (4)	\$320	\$320	\$320	
	Standard Laptop Replacements (4)	\$2,800	\$2,800	\$2,800	
	Keyboards & Mic (4)	\$140	\$140	\$140	
	MS Office Standard (4)	\$1,012	\$1,012	\$1,012	
	MS SQL Server (2)	\$4,500	\$4,500	\$4,500	
	Port Replicators (4)	\$840	\$840	\$840	
	Sharepoint (100)	\$8,300	\$8,300	\$8,300	
	UPS (4)	\$360	\$360	\$360	
		Subtotal	\$19,962	\$19,962	\$19,962
 Court Technology Trust Fund					
Court Administration	20inch Display (8)	\$640	\$640	\$640	
	42inch Zoom Display	\$850	\$850	\$850	
	Antivirus Symantech	\$1,200	\$1,200	\$1,200	
	Contingency Repairs	\$5,000	\$5,000	\$5,000	
	Esx Host Servers (2)	\$12,000	\$12,000	\$12,000	
	Intel Mini Zoom PC	\$600	\$600	\$600	
	Laptop Docking Stations (2)	\$310	\$310	\$310	
	Laptops (2)	\$2,100	\$2,100	\$2,100	
	Remote Access	\$1,500	\$1,500	\$1,500	
	MS Data Center	\$8,000	\$8,000	\$8,000	
	Office 365 (24)	\$5,700	\$5,700	\$5,700	
	Upgraded PC (9)	\$7,965	\$7,965	\$7,965	
	Veeam License (2)	\$6,000	\$6,000	\$6,000	
	Video Conferencing	\$1,250	\$1,250	\$1,250	
	Vm Ware Licensing	\$4,000	\$4,000	\$4,000	
	Zoom Video Conference Software	\$1,000	\$1,000	\$1,000	
	State Attorney	Laptops (5)	\$4,000	\$4,000	\$4,000
		Media File Storage	\$10,000	\$10,000	\$10,000
		Security Firewall Upgrade	\$40,000	\$40,000	\$40,000

FY 2021 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
State Attorney (cont.)	Software Licensing	\$14,990	\$14,990	\$14,990
	Supplies System Upgrade	\$36,000	\$36,000	\$36,000
Public Defender	24inch Display (3)	\$900	\$900	\$900
	Cisco Wireless Access Point (7)	\$2,450	\$2,450	\$2,450
	Dell Desktop CPU (5)	\$6,000	\$6,000	\$6,000
	Dell Laptops (5)	\$15,000	\$15,000	\$15,000
	Fujitsu Scanners (2)	\$3,058	\$3,058	\$3,058
	Nutanix Hardware	\$12,925	\$12,925	\$12,925
	Software Licensing	\$15,088	\$15,088	\$15,088
	UPS Backup (10)	\$2,000	\$2,000	\$2,000
	Subtotal	\$220,526	\$220,526	\$220,526
 Transportation Trust Fund				
Public Works Administration	UPS (4)	\$360	\$360	\$360
	24inch Display (4)	\$520	\$520	\$520
	SSD Drive	\$100	\$100	\$100
	Software	\$851	\$851	\$598
	Adobe Pro (3)	\$1,050	\$1,050	\$1,050
	Printer	\$175	\$175	\$175
	AVL Hardware Upgrade (5)	\$1,250	\$1,250	\$1,250
	Cisco IP Phone Replacement (3)	\$240	\$240	\$240
	iPad Replacement	\$680	\$680	\$680
	Laptop Replacement	\$930	\$930	\$930
	Standard PC Replacement (2)	\$1,310	\$1,310	\$655
	Upgraded PC Replacement	\$1,250	\$1,250	\$1,250
	MS Server (3)	\$2,250	\$2,250	\$2,250
	20inch Display (3)	\$240	\$240	\$240
	MS File Server (26)	\$2,860	\$2,860	\$2,860
	MS Office Pro Replacement	\$345	\$345	\$345
	MS Server Test	\$600	\$600	\$600
	Ms Server Arcgis Image	\$600	\$600	\$600
	MS SQL Server (4)	\$8,820	\$8,820	\$8,820
	MS Visio Pro	\$285	\$285	\$285
	MS Visio Studio Pro	\$307	\$307	\$307
	Port Replicator	\$210	\$210	\$210
	PWDB Replacement	\$10,500	\$0	\$0
	Rugged Case	\$200	\$200	\$200
	San Harddrive (3)	\$1,200	\$1,200	\$1,200
Road & Bridge	UPS (4)	\$360	\$360	\$360
	22inch Display	\$110	\$110	\$110
	24inch Display (4)	\$520	\$520	\$520
	MS Office Standard (5)	\$1,242	\$1,242	\$1,242
	Adobe Pro	\$350	\$350	\$350
	Airprint Printer	\$175	\$175	\$175
	Call Manager License	\$125	\$125	\$125
	Cisco IP Phone Replacement (2)	\$160	\$160	\$160
	File & Print License	\$86	\$86	\$86
	Standard PC Replacement (2)	\$1,310	\$1,310	\$1,310
	iPad Pro 11, 256GB, Cellular	\$1,100	\$1,100	\$1,100

FY 2021 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
Road & Bridge (cont.)	Rugged Case (7)	\$1,300	\$1,300	\$1,300
	Upgraded Laptop Replacement (3)	\$2,910	\$2,910	\$2,910
	MDM License (6)	\$402	\$402	\$402
	20inch Display	\$80	\$80	\$80
	iPad Pro 11 (6)	\$6,300	\$6,300	\$6,300
	Port Replicator (2)	\$420	\$420	\$420
	Voicemail License	\$50	\$50	\$50
Fleet Maintenance	iPads Replacing Toughbooks +	\$0	\$0	\$12,000
	MS Office Standard (6)	\$1,518	\$1,518	\$1,518
	Airprint Printer	\$175	\$175	\$175
	Cisco IP Phone Replacements (2)	\$160	\$160	\$160
	Standard PC Replacements (6)	\$3,930	\$3,930	\$3,930
	20inch Display (7)	\$560	\$560	\$560
	UPS (6)	\$540	\$540	\$540
Traffic & Transportation	24inch Display (3)	\$390	\$390	\$390
	MS Office Standard (9)	\$2,277	\$2,277	\$2,277
	Cisco IP Phone Replacement	\$80	\$80	\$80
	Standard PC Replacements (4)	\$2,620	\$2,620	\$2,620
	Toughbook Replacements (5)	\$12,250	\$12,250	\$12,250
	HP Printer Replacements (2)	\$320	\$320	\$320
	20inch Display (2)	\$160	\$160	\$160
	Mouse (2)	\$70	\$70	\$70
	Port Replicators (3)	\$930	\$930	\$930
	UPS (4)	\$360	\$360	\$360
Engineering	16GB Ram Upgrade	\$100	\$100	\$100
	MS Office Standard (2)	\$506	\$506	\$253
	Cisco IP Phone Replacement	\$80	\$80	\$80
	Standard Laptop Replacement	\$700	\$700	\$0
	Standard PC Replacement	\$655	\$655	\$655
	UPS	\$90	\$90	\$90
Land Management	MS Office Standard (3)	\$751	\$751	\$751
	Adobe Pro	\$350	\$350	\$350
	Cisco IP Phone Replacement	\$110	\$110	\$110
	Upgraded PC3 PC	\$885	\$885	\$885
	Upgraded GIS PC	\$2,500	\$2,500	\$2,500
	Monitor (3)	\$720	\$720	\$720
	MS Cover & Keyboard (2)	\$320	\$320	\$320
	MS Office Plus (2)	\$690	\$690	\$345
	MS Surface Lte (2)	\$3,000	\$3,000	\$1,500
	Scanner Replacement	\$5,000	\$5,000	\$5,000
	UPS (3)	\$270	\$270	\$270
Subtotal		\$97,200	\$86,700	\$94,994

FY 2021 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
Solid Waste Fund				
Landfill Operation	MS Office Standard (3)	\$759	\$759	\$253
	Adobe Pro Replacements (3)	\$700	\$700	\$700
	Cisco IP Phone Replacement (2)	\$220	\$220	\$220
	Standard PC Replacement (3)	\$1,965	\$1,965	\$655
	HP Printer Replacements (2)	\$398	\$398	\$398
	MDM License (2)	\$134	\$134	\$134
	20inch Display (6)	\$480	\$480	\$480
	MS Visio Pro	\$285	\$285	\$285
	iPad Pro 11 (2)	\$2,100	\$2,100	\$2,100
	Rugged Case (2)	\$400	\$400	\$400
	Imaging Scanner Replacements (2)	\$900	\$900	\$900
	UPS (3)	\$270	\$270	\$270
	Subtotal	\$8,611	\$8,611	\$6,795
Utilities				
Administration	24inch Display (36)	\$4,940	\$4,680	\$4,680
	MS Office Standard (10)	\$2,783	\$2,530	\$2,570
	Call Manager License	\$250	\$125	\$125
	Cisco IP Phone Replacements (13)	\$1,555	\$1,430	\$1,430
	File & Print License (2)	\$172	\$172	\$172
	Standard PC Replacements (20)	\$13,755	\$13,100	\$5,240
	iPad 12.9inch	\$1,300	\$0	\$0
	MS Office Plus (10)	\$3,450	\$3,450	\$3,450
	Project Management Software	\$50,000	\$50,000	\$50,000
	UPS (20)	\$1,890	\$1,800	\$1,800
	Repairs	\$5,000	\$5,000	\$5,000
	Voicemail License	\$100	\$50	\$50
Water Treatment	MS Office Standard	\$253	\$253	\$253
	Computer Repairs	\$500	\$500	\$500
	Standard PC Replacement	\$655	\$655	\$655
	24inch Display	\$130	\$130	\$130
	UPS	\$90	\$90	\$90
Transmission & Distribution	Computer Repairs	\$500	\$500	\$500
Sewage Treatment & Disposal	MS Office Standard (2)	\$506	\$506	\$0
	Cellular Backup Router (4)	\$6,600	\$6,600	\$6,600
	Cisco IP Phone Replacemtn	\$80	\$80	\$80
	Computer Repairs	\$750	\$750	\$750
	Standard Laptop Replacement	\$700	\$700	\$700
	Standard PC Replacement	\$655	\$655	\$253
	24inch Display	\$130	\$130	\$130
	UPS	\$90	\$90	\$90
Sewer Lift Stations & Lines	Repairs and Replacements	\$500	\$500	\$500
Industrial Pretreatment Disposal	Repairs and Replacements	\$250	\$250	\$250

FY 2021 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
SCADA	MS Office Standard (2)	\$506	\$506	\$506
	Computer Repairs	\$2,000	\$2,000	\$2,000
	Standard PC Replacement	\$655	\$655	\$655
	Standard Laptop Replacement (2)	\$1,400	\$1,400	\$1,400
	UPS (2)	\$180	\$180	\$180
	Subtotal		\$102,325	\$99,467
Ponte Vedra Utilities				
Water Treatment	Computer Repairs	\$500	\$500	\$500
Transmission & Distribution	Computer Repairs	\$250	\$250	\$250
Sewer Treatment & Disposal	Computer Repairs	\$250	\$250	\$250
	Backup Router (2)	\$6,000	\$6,000	\$6,000
Sewer Lift Stations	Computer Repairs	\$250	\$250	\$250
SCADA	Computer Repairs	\$500	\$500	\$500
	New SCADA Receiver	\$8,000	\$8,000	\$8,000
Subtotal		\$15,750	\$15,750	\$15,750
Beach Services Fund				
Beach Services	MS Office Standard	\$253	\$253	\$253
	Cisco IP Phone Replacement	\$80	\$80	\$80
	Standard PC Replacement	\$655	\$655	\$655
	20inch Display	\$80	\$80	\$80
	UPS	\$90	\$90	\$90
	Subtotal		\$1,158	\$1,158
Golf Course				
Golf Course Admin	MS Office Standard (2)	\$506	\$506	\$506
	Cisco IP Phone Replacements (2)	\$160	\$160	\$160
	Standard PC Replacements (2)	\$1,310	\$1,310	\$1,310
	20inch Display (2)	\$160	\$160	\$160
	UPS (2)	\$180	\$180	\$180
	Subtotal		\$2,316	\$2,316
Cultural Events				
Amphitheatre Operations	MS Office Standard (7)	\$1,771	\$1,771	\$1,771
	Adobe Pro Replacements (2)	\$700	\$700	\$700
	Cisco IP Phone Replacements (5)	\$400	\$400	\$400
	Standard PC Replacements (7)	\$4,585	\$4,585	\$4,585

FY 2021 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
Amphitheatre Operations (cont.)	HP Printer Replacement	\$160	\$160	\$160
	UPS (7)	\$630	\$630	\$630
	20inch Display (9)	\$720	\$720	\$720
	Subtotal	\$8,966	\$8,966	\$8,966
Grand Total		\$1,416,573	\$1,396,597	\$1,555,619

+ Carryforward from FY 20

FY 2021 St. Johns County Maintenance Summary

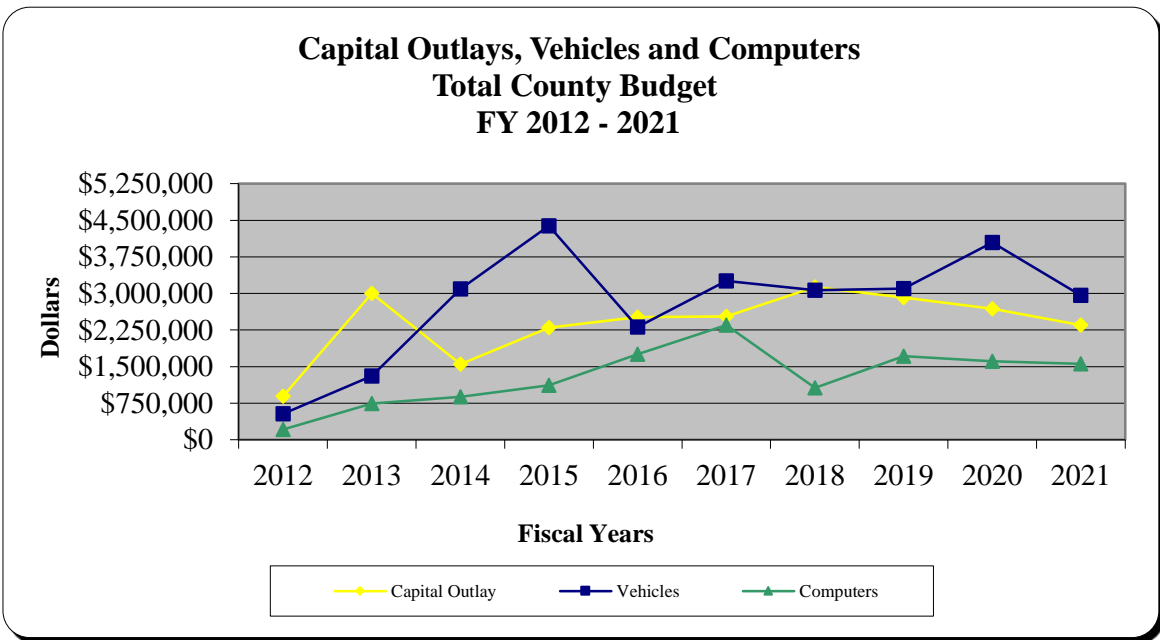
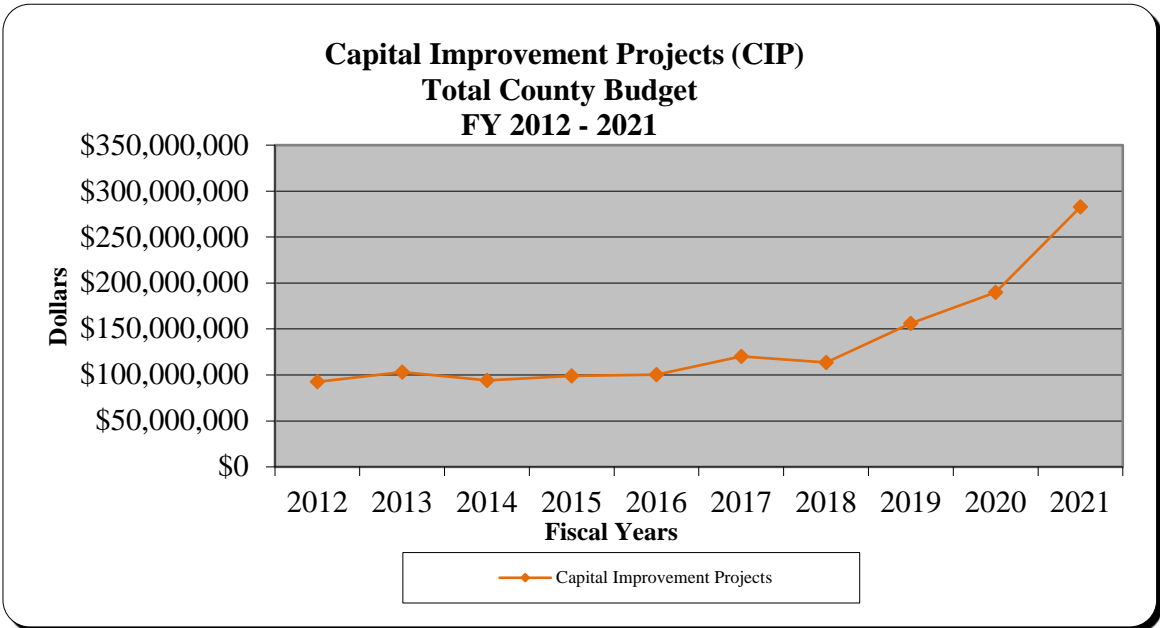
Fund/Program	Item	Workshop	Recommended	Final
General Fund				
Building Operations				
	Main Courthouse - Cooling Towers*	\$375,900	\$375,900	\$375,900
	Main Courthouse - Cooling Towers+	\$0	\$0	\$20,000
	Main Courthouse - Replace Chiller Plant	\$440,000	\$0	\$0
	Main Courthouse - HVAC Controls	\$0	\$112,000	\$112,000
	MIS - Replace HVAC unit	\$13,360	\$13,360	\$13,360
	Admin Building Backflow replacement	\$13,500	\$13,500	\$13,500
	Amphitheater Study	\$25,000	\$25,000	\$25,000
	EOC Well replacement +	\$0	\$0	\$22,975
	Main Courthouse - Replace Chiller Plant +	\$0	\$0	\$336,710
Julington Creek Annex				
	NW Annex - HVAC System Replacements*	\$6,010	\$6,010	\$6,010
Emergency Medical Services				
	Station #6 - Replace windows*	\$55,767	\$55,767	\$55,767
Agricultural Center				
	Ag Center - Culvert replacement	\$12,492	\$12,492	\$12,492
	Ag Center - Replace HVAC Unit	\$6,300	\$6,300	\$6,300
Library Services				
	Bartram Library - Replace lift station	\$26,250	\$26,250	\$26,250
	Ponte Vedra Library - Replace two air handlers	\$23,500	\$23,500	\$0
	Bartram Library - roof replacement	\$0	\$0	\$154,934
Parks and Recreation				
	Usina Boat Ramp - Rebuild carport at on-site office	\$20,487	\$20,487	\$20,487
	Vilano Pavilion - Rebuild retaining wall	\$25,750	\$25,750	\$25,750
	Collier Blocker Puryear Park - Replace two play structures	\$150,000	\$0	\$0
	Vermont Heights Park - Replace play equipment	\$95,000	\$95,000	\$95,000
	Deleon Shores Park - Replace play equipment	\$100,000	\$0	\$0
	Deleon Shores Park - Replace tennis & basketball courts	\$83,079	\$0	\$0
	Treaty Park - Replace cracked sports light pole	\$91,300	\$91,300	\$91,300
	Royal Road Park - Replace tennis & basketball courts	\$77,617	\$77,617	\$77,617
	North Shores Park - Replace tennis courts	\$37,445	\$37,445	\$37,445
	Fairgrounds - Roof repairs on exhibit hall & kitchen	\$28,508	\$28,508	\$28,508
	Davis Park - Replace artificial turf field	\$425,742	\$425,742	\$425,742
	Veterans Park - Replace artificial turf field	\$425,742	\$0	\$0
	Treaty Park - Replace tennis courts*	\$74,523	\$74,523	\$74,523
	Ketterlinus Gym - Roof replacement*	\$111,607	\$111,607	\$111,607
	Vilano Pier floating dock replacement +	\$0	\$0	\$218,926
	Trout Creek dock replacement +	\$0	\$0	\$75,050
Hastings School Building				
	Old Hastings High School replace fire alarm panel	\$9,372	\$9,372	\$9,372
	Old Hastings High School temporary repairs*	\$8,500	\$8,500	\$8,500
Sheriff Complex Maintenance				
	Jail - Install safety grates in service chases	\$8,000	\$8,000	\$8,000
	Jail - Install gas detection system in boiler rooms	\$9,125	\$9,125	\$9,125
	Jail - Repair walk-in freezer & cooler	\$13,576	\$13,576	\$13,576
	Jail - repairs to lightning protection system	\$7,473	\$7,473	\$7,473
	Jail - Exterior metal roll-up door replacements (phase 1 of 3)	\$112,000	\$112,000	\$112,000
	Jail - Replacement of blower housing*	\$20,675	\$20,675	\$20,675
	Jail - Painting of exterior*	\$226,830	\$226,830	\$226,830
	Jail - Replacement of chase access doors +	\$0	\$0	\$20,128
	CWRC - High security lock replacement +	\$0	\$0	\$3,700
	Subtotal	\$3,160,430	\$2,073,609	\$2,902,532
SJC Ocean Pier				
	Annual Pier Inspection	\$11,000	\$11,000	\$11,000
	Subtotal	\$11,000	\$11,000	\$11,000

FY 2021 St. Johns County Maintenance Summary

Fund/Program	Item	Workshop	Recommended	Final
SJC Golf Course	Replace exterior doors	\$2,000	\$2,000	\$2,000
	Subtotal	\$2,000	\$2,000	\$2,000
Fire Rescue	Fire Station No. 2 - Replace roof	\$25,012	\$25,012	\$25,012
	Subtotal	\$25,012	\$25,012	\$25,012
Public Works	Replace purlins & paint pole barn	\$53,111	\$53,111	\$53,111
	Subtotal	\$53,111	\$53,111	\$53,111
Grand Total		\$3,251,553	\$2,164,732	\$2,993,655

* = Re-appropriated from FY 20
 "+" = Carryforward from FY 20

Capital Budget Spending Trends

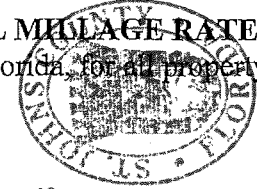


Comment: Declining CIP funding remains a top concern of County Administration. In addition, other capital spending has also been constrained due to the recent economic environment. In FY 2014 and 2015 spending for vehicles represents several years of putting off replacement. An increase in CIP spending is shown due to the county's desire to address critical infrastructure.

RESOLUTION NO. 2020 - 366

RESOLVED, that the following **FISCAL YEAR 2021 FINAL MILLAGE RATE** is hereby set by the Board of County Commissioners of St. Johns County, Florida, for all property in St. Johns County, as of January 1, 2020.

General Fund	4.6537
County Transportation Trust Fund	0.8444
County Health Unit Trust Fund	0.0160
Fire District, Countywide, <i>Except City of St. Augustine</i>	1.3813
Vilano Street Lighting District	0.0473
St. Augustine South Street Lighting District	0.1968
Summerhaven M.S.T.U.	7.3392
Coastal Highway M.S.T.U.	0.5000
Ponte Vedra Beach Dune & Beach Restoration M.S.T.U.	0.0000
South Ponte Vedra Beach Dune & Beach Restoration M.S.T.U.	0.0000
Serenata Beach Dune & Beach Restoration M.S.T.U.	0.0000
AGGREGATE MILLAGE RATE	6.8130
Rolled-back Rate	6.8470
Percentage increase in Property Taxes from rolled-back rate:	(0.50%)



I HEREBY CERTIFY THAT THIS DOCUMENT IS A TRUE AND CORRECT COPY AS APPEARS ON RECORD IN ST. JOHNS COUNTY, FLORIDA. WITNESS MY HAND AND OFFICIAL SEAL THIS 21 DAY OF Sept 2020 ST. JOHNS COUNTY CLERK OF COURT
 Ex-Officio Clerk of the Board of County Commissioners
 BY: Sam Halterman D.C.

ADOPTED this 21st day of September 2020.

BOARD OF COUNTY COMMISSIONERS
ST. JOHNS COUNTY, FLORIDA

BY: Jeb S. Smith
Jeb S. Smith, Chair

ATTEST: Brandon J. Patty, Clerk of the Circuit Court & Comptroller

BY: Sam Halterman
Deputy Clerk



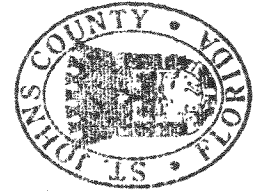
RESOLUTION NO. 2020 - 367

RESOLVED, that the following **FISCAL YEAR 2021 FINAL BUDGET** of the Board of County Commissioners of St. Johns County, Florida, developed using the certified taxable value of \$31,661,478,276, generating an estimated \$215,708,900 in taxes, is hereby adopted, resulting in a total budget of \$1,053,354,980 as follows:

General Fund	\$366,085,650
Special Revenue Funds	
- Transportation Trust	\$95,165,210
- Fire District	51,918,488
- Health Department	487,867
- Building Services	29,196,188
- Cultural Events	15,495,177
- Tourist Development	13,863,765
- Impact Fees - Public Buildings	11,236,854
- Impact Fees - Police Services	1,153,430
- Impact Fees - Fire Rescue	8,544,780
- Impact Fees - Roads	45,579,687
- Impact Fees - Parks	6,156,901
- Beach Services	2,124,566
- County Pier	533,284
- Golf Course	1,948,755
- Alcohol & Drug Abuse Trust	28,839
- Community Based Care	7,779,335
- Transit System	7,330,935
- State Housing Initiative Partnership	1,360,727
- Tree Bank	1,912,330
- Sidewalk Mitigation	53,795
- E-911 Communications	2,103,666
- Law Enforcement Trust	81,443
- Crimes Prevention Trust	74,100
- Court Innovation	139,923
- Legal Aid	341,850
- Law Library	40,333
- Juvenile Alternative Programs	41,800
- Court Technology	7,028,420
- Communications Surcharge	350,456
- Florida Boating Improvement	338,993
- Northwest Tower	333,718
- Court Facilities Trust	495,781
- Driver's Safety Education	77,134
- West Augustine CRA	450,551
- Flagler Estates CRA	195,674
- Vilano CRA	470,143
- Vilano Street Lighting District	36,235
- Elkton Drainage District	50,805
- St. Aug. South St. Lighting District	97,462
- Treasure Beach M.S.B.U.	255,360
- Deerwood Lane M.S.B.U.	10,198
- Summer Haven M.S.T.U.	356,400
- Durbin CTITF	438,908
- Coastal Hwy Dune & Beach M.S.T.U.	86,115
- SPV Blvd Dune & Beach M.S.T.U.	439,963

Debt Service Funds

- 12 Transportation Refunding Bonds
- Ponte Vedra MSD Sewer Contract
- Commercial Paper
- Flagler Estates Loan
- Trane Capital Lease
- Public Facility Note
- 12 Sales Tax Refunding Bonds
- Series 2012 Chase Note
- 15 Transportation Refunding Bonds
- 14 Revenue Sharing Refunding Bonds
- 15 Sales Tax Refunding Bonds
- 19 CBA Refunding Bond
- 20 Special Obligation Revenue Note



I HEREBY CERTIFY THAT THIS DOCUMENT IS A TRUE AND CORRECT COPY AS APPEARS ON RECORD IN ST. JOHNS COUNTY, FLORIDA. WITNESS MY HAND AND OFFICIAL SEAL THIS 22 DAY OF Sept 20 20 ST. JOHNS COUNTY CLERK OF COURT Ex-Officio Clerk of the Board of County Commissioners

BY: Sam Halteeman D.C.

\$2,013,375
 1,619,403
 1,791,533
 515,038
 241,561
 410,723
 3,636,769
 1,279,817
 1,661,244
 1,168,507
 3,921,275
 1,448,250
 497,109

Capital Improvement Funds

- Beach Re-Nourishment Projects
- SR 207 CIG Developers Projects
- Public Facilities Projects
- Sheriff Training Facility
- 2019 Capital Projects
- Coastal Hwy Dune & Beach Project
- PV Beach Dune & Beach Project

\$2,271,516
 471,448
 2,651,726
 11,902,767
 17,172,362
 223,026
 500,000

Enterprise Funds

- Solid Waste Management
- Utility Services
- Ponte Vedra Utility Services
- Convention Center

\$49,263,696
 181,204,692
 36,251,937
 1,692,100

Internal Service/Trust & Agency Funds

- Worker Compensation Insurance
- Health Insurance
- FSA-Medical
- FSA-Dependent
- OPEB Trust

\$3,205,837
 38,908,907
 974,850
 182,635
 3,980,883

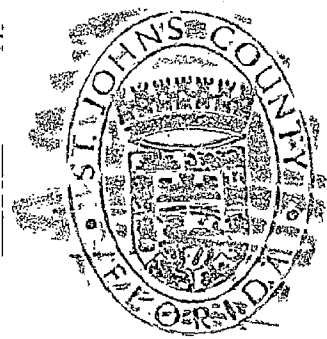
ADOPTED this 21st day of September 2020.

BOARD OF COUNTY COMMISSIONERS
ST. JOHNS COUNTY, FLORIDA

BY: Jeb S. Smith
Jeb S. Smith, Chair

ATTEST: Brandon J. Patty, Clerk of the Circuit Court & Comptroller

BY: Sam Halteeman
Deputy Clerk



GLOSSARY

Account - A designated financial record of the source and use, usually, of monetary resources. Accounting is generally further characterized by the self-balancing use of debits and credits that basically add to or subtract from an account balance.

Accreted Interest - Interest that has accumulated until payable under terms of the debt. Accreted interest therefore does not initially require a cash outlay but rather is added to the liability for the debt until payable.

Accrual Basis - Accrual basis accounting recognizes transactions when they occur, regardless of the timing of related cash flows. The application of accrual accounting techniques prevents distortions in financial statement representations due to shifts in the timing of cash flows and related underlying economic events near the end of a fiscal period. For example, revenue that is earned during September, but is not received until October, is recorded as revenue of September.

Admin Fee Reduction - A 3% collection allowance as generally defined by specific ordinance primarily applicable to Impact Fees and Tourist Development Taxes.

Adopted Budget - The financial plan of revenues and expenditures for the County's fiscal year (October 1 - September 30) as approved by the Board of County Commissioners.

Ad Valorem Tax - A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as "property tax."

Advance Refunding - The issuance of new debt to provide funds to pay interest on old debt either as it matures or at an earlier call date. Most advance refundings result in what is termed a defeasance of debt.

Aggregate Millage Rate - Rate obtained by dividing the sum of all ad valorem taxes levied by the County by the taxable value of the County. Intended to express an overall average tax rate for the taxing entity.

Amendment - A change to an adopted budget that may increase or decrease a fund total.

Amortization - The gradual reduction of debt by means of equal periodic payments sufficient to meet current interest and liquidate the debt at maturity. Also, provision for the extinguishment of debt by means of a Debt Service Fund.

Appropriation - A specific amount of funds authorized by the Board of County Commissioners to which financial obligations and expenditures may be made.

Arbitrage - For government finance, the investment of the proceeds from the sale of tax-exempt securities or bonds in taxable securities or other investments that yield a higher rate than the tax-exempt securities, resulting in interest revenue in excess of interest costs for the borrower. This excess or investment benefit is payable to the Internal Revenue Service in order to remove arbitrage incentives for gain from the issuance of tax-exempt securities.

Assessed Value - A value established by the County Property Appraiser for all real or personal property for use as a basis for levying property taxes.

Asset - A resource owned or held by the County that has monetary value.

Assigned Fund Balance - A part of Unrestricted Fund Balance, this constraint has been attached to a specific purpose as determined by County Management. The authority for assigning fund balance is assigned to the County Administrator and the Chief Financial Officer or their designee(s) as established in the County's Fund Balance Policy.

Audit - An independent examination to obtain reasonable assurance that the financial statements of an organization are free of material misstatement and present fairly, in all material respects, the financial position of the organization.

Balanced Budget - A budget in which total expenditures (plus reserves) are equal to total revenues including any use of fund balance.

Balance Sheet - The itemized statement that lists total assets and the total liabilities of a County Fund to portray its Fund Balance at a given point in time. The amounts shown on a balance sheet are generally the historic cost of items and not their current value.

Board of County Commissioners - The governing body of St. Johns County currently composed of 5 elected officials. The duties and responsibilities of the Board are established by Florida Statutes.

Bond - A written promise to pay a sum of money on a specific date at a specific interest rate as detailed in a bond covenant. Bonds are primarily used to finance capital projects.

Bond Covenant - An agreement between the County and lenders, which specifies payment schedule, terms of the bond, and reserves to be held.

Bond Rating - See the definition for Credit Rating.

Budget - A financial plan for a specified period of time (usually a single fiscal year) that balances anticipated revenues with proposed expenditures.

Budget Calendar - A schedule of key dates involved in the process of preparing, adopting and executing an adopted budget.

Budgetary Control - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

GLOSSARY (continued)

Budget Document - The official written statement of the annual fiscal year financial plan for the County as presented by the County Administrator or his designee – the County’s Office of Management & Budget.

Budget Hearing - Public hearing(s) held by the Board of County Commissioners to consider and adopt the annual budget.

Budget Message/Transmittal Letter - A brief written statement (also called a “transmittal letter”) presented by the County Administrator to explain principal budget issues and to provide policy recommendations to the Board of County Commissioners.

Capital Budget - A financial plan for all purchases of vehicles, furniture, computer or other equipment, land, buildings, fixtures or other permanent improvements with a cost in excess of \$1,000 and a life span of more than one year. The capital budget is included within the County’s operating budget.

Capital Expenditures (or Outlay) - Expenditures that result in the creation of, or addition to, a fixed asset (\$1,000 minimum cost for the County and a life-span or useful life of greater than one year).

Capital Improvement Fund - A fund used to account for acquisition or construction of major capital facilities other than those financed by Enterprise Funds. During the construction phase, the Capital Improvement Fund accumulates and reports construction in progress costs. At the completion of the facility, the total cost to construct is recorded in the General Fixed

Assets Account Group and the Capital Improvement Fund generally ceases to exist.

Capital Improvement Plan (CIP) - A comprehensive plan for capital expenditures to be incurred each year over a fixed period of several years. The plan sets forth each capital project and identifies the expected completion period for each project, the amount to be expended in each year, and the method of financing those expenditures. Only the first year of the plan is approved in the adopted budget.

Capital Projects - The acquisition, construction, or improvement of designated fixed assets such as land or buildings.

CARES Act Funding: The Coronavirus Aid, Relief, and Economic Security Act signed into law of March 27, 2020 created a Coronavirus Relief Fund to provide \$150 billion in direct assistance for domestic governments. St. Johns County eligibility is up to \$46,183,223.

Carry-over - The re-appropriation of budget authority for an expenditure to the following year usually to allow for completion of a project.

Cash Carryforward - The beginning fund balance at the start of a new fiscal year.

Cash Flow - Basically the net impact of the inflow (receipt) and outflow (disbursement) of money.

Cash Management - The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest or investment revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest or return available for temporary cash balances.

Commercial Paper - Relatively short-term unsecured obligations with maturities often ranging from 2 to 270 days issued by corporations, banks or other borrowers to investors. Commercial Paper debt often has the advantage of flexibility and relatively low interest rates to the borrower.

Committed Fund Balance - A part of Unrestricted Fund Balance, this constraint has been created by the County’s Board of County Commissioners through ordinances and resolutions to be used for a specific purpose. Only the same type of Board action can remove or change the scope and allocation of these funds.

Communications Services Tax - A tax imposed by the State of Florida on retail sales of communications services that basically originate and terminate in the state with certain exceptions (i.e., internet access service is an exception). Communications services basically cover the retail transmission of voice, data, audio, and video, including cable and satellite services. The State has reformed the tax laws (previously Franchise Fees) to provide a more simplified, fair, efficient, and uniform method for taxing communications services sold in the state.

Community Redevelopment Agency (CRA) - A public agency created under Florida Statutes that undertakes, within a defined corporate limit, the reduction or elimination of a “blighted” area by improving crime prevention, affordable housing, “slum” clearance, or revitalizing economically a “distressed” coastal resort and tourist area.

Component Unit - A legally separate organization for which the elected officials of the County are financially accountable and that the exclusion of same would cause the County’s financial statements to be misleading or incomplete.

Comprehensive Annual Financial Report (CAFR) - County financial statements for the specified fiscal year as required by Section 218.39 of Florida Statutes. Responsibility for the accuracy and completeness of the CAFR rests with the Clerk of the Circuit Court as Chief Financial Officer of St. Johns County. The financial statements generally present the financial position of the County at the end of the fiscal year as well as the results of its operations and its cash flows.

Constitutionals / Constitutional Officers - Separately elected and responsible County officers comprised of the Clerk of Courts, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector.

GLOSSARY (continued)

Consumer Price Index (CPI) - A program maintained by the U.S. Department of Labor that produces data on and measures changes in prices paid by urban consumers for a representative basket of goods and services.

Contingency - A budgetary reserve to provide for emergency or unanticipated expenditures.

County Administrator - The Chief Administrative Officer of the County appointed by the Board of County Commissioners.

County Budget Officer - Pursuant to Florida Statute 129.025, the Board of County Commissioners may designate a Budget Officer to carry out the budget duties as set forth in Florida Statutes 129. The Director of the County's Office of Management & Budget has been so designated.

Credit Ratings - An independent rating service's evaluation of the credit worthiness of notes and bonds. Ratings influence the cost of borrowing to the County. The County has most recently received the highest rating of AAA from both Moody and Standard & Poor primarily due to purchasing bond insurance. However, the County has also received "Underlying" ratings of A1 and AA- respectively.

Current Assets - Assets of the County that are reasonably expected to be realized in cash, or sold, or consumed during the normal operating cycle of the business (usually one year).

Current Liabilities - Liabilities to be paid within one year of the balance sheet date.

Debt - Funds owed as a result of borrowing, as either loans or bond issues.

Debt Service - The expense of retiring such debt as loans and bond issues. It includes principal and interest payments, and payments for paying agents, registrars, and escrow agents.

Debt Service Fund - A fund used to account for the payment of principal, interest, and related costs of long-term debt. Specific revenue sources are generally pledged to provide debt service revenues. Debt service for Enterprise Funds are not included in Debt Service Funds, but are included in the respective Enterprise Fund because the debt is repaid from the Enterprise Fund revenues or user fees.

Debt Service Reserve - Monies set aside, generally restricted by the bond or loan covenant, to ensure that funds will be available in the event that pledged revenues fall short of expectations.

Deficit - An excess of expenditures over revenues during a fiscal year.

Delinquent Taxes - Taxes paid or still due after the final due date which is usually after March 31.

Department - A basic organizational unit of closely associated County activities or work units usually aimed at accomplishing a distinct County service or program.

Department Goal - A statement that relates to the overall reason for which the department exists.

Depreciation - The periodic expiration of a fixed asset's useful life. Depreciation is a requirement in proprietary type funds (such as Enterprise and Internal Service Funds).

Derivative - A financial instrument whose value is derived from some underlying asset value.

Disbursement - The paying out of money to satisfy a debt or an expense.

Division - A basic organization unit or section usually aimed at accomplishing a distinct County service or program. For the County, a division represents a grouping or section of departments with a common aim or program such as Public Works. County divisions are distinguished on the County's Organizational Chart just below County Administrators.

Effectiveness (Effect) - The degree that results or accomplishments address goals and / or objectives.

Efficiency (Effic) - The production of services or results with the least amount of input or cost.

Employee Benefits - Additional personnel costs other than salaries and wages incurred by the County. County paid benefits basically include Social Security (FICA), Medicare, health insurance, retirement, worker compensation, and unemployment. Salaries and wages also include overtime, holiday, vacation, and sick pay.

Encumbrance - An obligation in the form of a purchase order, contract, or formal agreement to purchase an item or service.

Enterprise Fund - A governmental accounting fund (also called Proprietary Fund) in which the services provided are financed and operated similarly to those of a private business enterprise, *i.e.*, to be self-supporting through user charges or other fees and revenue.

Estimated Taxable Value - Represents the selling price of a property if it were on the market.

Exemption - Property tax relief or taxable exclusion that has been legislatively approved. Usually all applications for exemptions must be filed with the Property Appraiser by March 1st.

Expenditure - Decreases in fund financial resources for the procurement of assets or the cost of goods and /or services received. A disbursement of funds.

Expense - A cost of doing business or source of expenditure.

Experience Modification Rating - A legally recognized adjustment factor for Worker Compensation premiums in the State of Florida. The rating reflects specific loss experience for an entity such as the County so that positive efforts at reducing worker compensation claims will positively impact County premiums and vice versa.

GLOSSARY (continued)

Fiduciary Fund - A fund used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's programs. As a consequence, fiduciary funds are not included in the County budget and are segregated in the County's Financial Statements. These funds typically include trust funds, such as employee pension funds, and agency funds. For the County, the Constitutional Officers or the Clerk of Circuit Court, Sheriff, and Tax Collector maintain segregated agency funds. Also often called a Trust and Agency Fund.

Final Millage - The tax rate adopted in the final public hearing by the County (or a taxing authority).

Financial - Relating to the provision and management of monetary resources or funds.

Financial Statements - A financial report that generally encompasses all funds and component units of an organization. The Comprehensive Annual Financial Report (CAFR) is the government unit's official fund or financial statements. Financial statements generally include Balance Sheets and Combined Revenue and Expenditure Statements.

Fiscal Year (FY) - The annual budget year for the County which runs from October 1 through September 30.

Fixed Assets - Assets of a long-term nature intended to be held and used for more than one year, such as land, buildings, equipment, and improvements thereto.

Franchise Agreement - Agreement between the County and a provider of public services, such as cable television or garbage collection, which imparts certain standards on the company and provides for the payment of franchise fees to the County for the use of its service area.

Full Faith and Credit - A pledge of general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Full Time Equivalent (FTE) - An FTE is based upon the number of hours for which a position is budgeted during the year. One FTE is equal to an employee working 40 hours per week for a year or 2080 hours worked in a year. Therefore, a 0.5 FTE is equal to 1040 hours worked in a year and a .25 FTE is equal to 520 hours worked, etc.

Function - A major class or grouping of tasks directed toward a common goal such as improvement of the physical environment. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida and expenditures for financial reports (CAFR) must be grouped according to those established functions.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Governmental accounting systems are organized and operated on a fund basis.

Fund Accounting - The accounts of the County are organized on the basis of funds and account groups in order to report on its financial position and results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund Balance - The excess of fund assets over liabilities, or generally the non-capital portion of net assets. If unrestricted, these unspent funds can be included as revenue in the following year's budget. A negative fund balance is sometimes referred to as a deficit. Under GASB 54, fund balance is now reported in five components: nonspendable, restricted, committed, assigned and unassigned.

GAAP - Generally Accepted Accounting Principles (GAAP) are professionally developed and recognized standards for compiling and reporting financial information.

GASB - Governmental Accounting Standards Board (GASB) is responsible for the promulgation of governmental generally accepted accounting principles. The Financial Accounting Standards Board (FASB) otherwise establishes accounting principles for all other reporting entities.

General Fund - The general operating fund of the County is used to account for all financial resources except those required to be accounted for in other funds.

General Obligation Bonds - A bond secured by the pledge of the issuing jurisdiction's full faith, credit, and taxing power and is generally voter approved.

Geographic Information System (GIS) - An organized collection of computer hardware, software, spatial data and personnel designed to efficiently capture, store, update, manipulate, analyze, model, display, query and map all forms of geographically referenced information (for example, Road Centerlines).

GFOA - Government Finance Officers Association (GFOA) is an association of public finance professionals that sponsors and sets forth criteria for the "Distinguished Budget Presentation Award".

Goal - A statement of broad direction, purpose, or intent based upon the needs of the community.

Governmental Funds - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and fiduciary or trust funds.

Grant - A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specific purpose.

GLOSSARY (continued)

Health Insurance Fund - A non-operating budgetary unit utilized for internal purposes only. Financed by employer and partial employee paid premiums for health insurance benefits for employees, retirees, and outside participants.

Impact Fees - Monetary payments made by builders or developers to defray the public costs of providing infrastructure capital to new development.

Incorporated - Legally established as a corporation or an entity recognized by law with its own powers and liabilities.

Independent Agency - A service organization most often non-profit that is not under the control of the county government and otherwise has a separate source of funding. Also called an outside agency.

Indirect Cost - Costs that are not directly incurred by departments but associated as support or overhead costs such as County Administration or Information Systems, etc. These costs can be typically assigned to departments by a recognized cost allocation method.

Infrastructure - Public support structures such as public buildings, parks, roads, street lighting, and water and sewer lines.

Input - What is put into accomplishing a goal and / or objective, such as costs or resources.

Interfund Transfer - Movement of funds from one accounting entity or fund to another within a single government entity (i.e., St. Johns County).

Intergovernmental Revenue - Revenue received from another government unit for a specific purpose generally in the form of shared revenues or grants.

Internal Control - A system designed and maintained by management to safeguard or maintain adequate control over an organization's financial assets including accounting and reporting. Such a system usually maintains appropriate policies and procedures, training, as well as adequate segregation of duties. Internal Controls are also subject to review for reliability as a part of an independent financial audit.

Internal Service Funds - A fund established from the financing of goods or services provided from one department to other departments generally on a cost reimbursement basis.

Intrafund Transfer - Generally movement of approved budget from one line item to another line item within the same department. If the movement occurs across departments, even though within the same fund, the Board must approve the budget transfer under County policy.

Investment - Usually securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments.

Irrevocable Trust - Assets held and managed for the benefit of another that cannot be modified or terminated without the permission of the beneficiary.

Just Value - A real estate term to describe the full cash or market value of property. It is the price at which the property would most likely sell.

Key Objectives - Key objectives were developed by program managers in conjunction with the County Administrator to indicate how the program will achieve the program goal. Many objectives are aimed at effectively or efficiently providing goods or services, or reliably safeguarding and accounting for assets. Often an important criterion for selecting an objective is that the results be measurable. The objectives of providing a service usually can be characterized by price to the citizen or customer, quality, timeliness, or delivery (i.e., courtesy, understandability, etc.).

Leachate - The liquid that is produced when rain falls on a landfill, sinks into wastes, and picks up chemicals as it seeps downward. Generally represents a usually toxic biodegradation product.

Levy - To impose taxes, special assessments or service charges. Or, another term used for millage rate.

Liability - A loan, expense, or any other form of claim on the assets of the County that must be paid or otherwise honored by the County.

License and Permit Fees - A charge for specific items as required and approved by local and state regulations; for example building permits, mobile homes, etc.

Line-item Budget - A budget that lists each account category separately along with the dollar amount budgeted for each account, such as salaries, benefits, operating supplies, capital purchases, etc.

Lift Station - An assembly that includes one or more pumps designed to retain and move effluent from a gravity sewer system over elevations where installation of gravity sewer lines is impossible or impractical.

Loan Covenant - A legally enforceable promise or restriction in a debt instrument.

Local Government - A public corporation operated by a separate Board or Commission such as a City, County or School District.

Local Option Tax - Local discretionary surtaxes authorized by Florida Statutes for local governments and School Districts that includes local discretionary sales surtaxes as well as fuel and tourist taxes.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

GLOSSARY (continued)

Major Fund - A governmental fund or enterprise fund reported as a separate column in the CAFR. Typically funds whose total revenues/expenditures are 10% or more of the corresponding totals for all governmental or enterprise funds.

Mandate - Any responsibility, action, or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order or requirement as a condition of aid.

Matching Requirement - A contribution to a project or function required by a funding source as the basis for the contribution. Matching requirements are most often imposed for grants.

Mill / Millage - 1/1000 of one dollar. Used in computing taxes by multiplying the millage rate times the taxable value divided by 1000. Example, millage rate of 6 mills (\$6.00 per thousand); taxable value of \$100,000 = \$100,000 divided by 1,000 = 100 multiplied by 6.00 = \$600.00 computed taxes.

Mission - A concise statement of the tasks to be accomplished and the purpose to be achieved.

Mitigation - For land, generally undeveloped or similar acquired land that is meant to offset or be traded off (mitigate) for the environmental effect on land being used in construction or development. Otherwise, meaning to lessen or alleviate.

Modified Accrual Basis - The basis of accounting under which revenues are recognized in the period they become available and measurable, and expenditures are recognized at the time the goods or services are received and a liability is incurred.

Municipal Service Benefit Unit (MSBU) - A specific taxing unit established by the Board of County Commissioners via an adopted ordinance which derives a specific benefit for which a special assessment is imposed to defray part or all of the cost of providing the benefit.

Municipal Service Taxing Unit (MSTU) - A specific taxing unit established by the Board of County Commissioners via an adopted ordinance which derives a specific benefit for which a levy is imposed to defray part or all of the cost of providing that benefit.

Municipality - A City, Town, etc. having its own incorporated government for local affairs.

Non-Operational (or Non-Operating) Expenditures - Costs of government services that are not directly attributable to a specific County program or operation. Examples include reserves and interfund transfers.

Nonspendable Fund Balance - Constraints to the fund balance for amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Examples include inventories, long-term receivables, endowments, and perpetual care accounts.

Object Code - An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments. Certain object codes are mandated by the State of Florida Uniform Accounting System.

Operating Budget - The authorized revenues and expenditures for on-going services and the primary means by which government is controlled. An operating budget typically is for one year. Personnel costs, supplies, and other expenses are found in an operating budget.

OPEB - Other Post-Employment Benefits for Retirees (primarily health care benefits). GASB 45 established a change in accounting for OPEB that essentially follows similar reporting requirements for pension benefits including accrual of any liability.

Operating Expenditures - Also known as operating and maintenance costs; these are expenses of day-to-day operations such as supplies, contractual services, travel, etc., but exclude capital costs.

Ordinance - A formal legislative enactment by the governing board of the County. If it is not in conflict with any higher form of law, such as state statute, it has full force and effect of the law within the boundaries of the County.

Other Financing Source(s)/ Other Financing Use(s) - Separate reporting of a revenue (sources) or expenditure (uses) of an unusual nature to avoid distorting revenue or expenditure trends.

Output - The measure of quantity or volume of products or service provided.

Per Capita - Per person measure such as County program expenditures divided by total County population.

Performance Measure - Evaluation indicators of various aspects of a program's performance. Different measures can be used to provide information about effectiveness and efficiency.

Personal Property - All tangible or physical property, other than real estate, used in a business.

Personal Services - Expenditures in the operating budget for salaries and wages paid for services of County employees, including employee benefit costs.

Privatization - The government policy of allowing or contracting with the private sector for the provision of public services.

Program - A group of activities, operations, or organizational units directed to attain a specific purpose or service objective.

Property Tax - See the definition for Ad Valorem Tax.

GLOSSARY (continued)

Proposed Millage - The tax rate certified to the Property Appraiser by each taxing authority within a County. This millage is to be sent to the County Property Appraiser within 30 days after a County's tax roll is certified by the State of Florida Department of Revenue and listed on notices sent to property owners.

Proprietary Funds - See the definition for Enterprise Funds.

Real Property - Land, buildings and other structures attached to it that are taxable under State law.

Recommended Budget - Budget as submitted by the County Administrator to the Board of County Commissioners for their review and approval.

Requested Budget - Budget as submitted by County departments to the County Administrator before recommendation.

Reserve - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation. A designated reserve may be for purposes of a future capital outlay or a debt service reserve requirement. An undesignated or general reserve is intended for contingencies. Any use of a reserve requires a budget amendment that must be approved by the Board of County Commissioners.

Resolution - A special or temporary order of a legislative body, requiring less legal formality than an ordinance or statute.

Restricted Fund Balance - Constraints to the fund balance placed by external third-parties or enabling legislation requiring resources to be used for an identified specific purpose. This includes bonds and notes, court judgments, voted taxes, and other mandated services.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue - Funds received as income. These receipts may include tax payments, investment earnings, charges for services, grants and other intergovernmental payments.

Revenue Bonds - Bonds usually sold for constructing a capital project that will produce revenue for the governmental unit issuing the bonds. The revenue is used to pay for bond principal and interest.

Risk Management - An organized discipline to protect a government's assets, often through the management of insurance and risk factors, against accidental loss in the most economical method.

Rolled-Back (Ad Valorem) Tax Rate - Millage rate needed to be levied in the new fiscal year to generate the same amount of tax dollars as adopted in the previous fiscal year. Voter approved debt levies are excluded from the specified calculation. Value of new construction is also excluded from the current year total taxable property value in the calculation. Other than the new construction exclusion, the rolled back tax rate does not recognize any inflation.

Securities - Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

Self-Insurance - A planned approach for the County to self-fund its insurance claims (general liability, worker's compensation, health, etc.) through its own financial resources rather than through outside (commercial) insurance plans usually in order to reduce overall insurance costs.

Special Assessment - A compulsory levy imposed on certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those properties.

Special District - A unit of local, special purpose government with a limited boundary created by law generally under Florida Statutes.

Special Revenue Fund - A fund used to account for resources that are legally or by policy restricted to fund expenditures for specific purposes.

Statute - A written law enacted by a duly organized and constituted legal body.

Statutory Reduction - Florida Statutes Chapter 129.01(2)(b) requires a 5% statutory revenue reduction to be included in revenue budgets (with certain exclusions for transfers, fund balances brought forward, certain grants, and revenues of Enterprise and Internal Service Funds). This reduction serves as a hedge against unforeseen revenue shortfalls.

Supplies - An expenditure object within a department, which includes all items that have a useful life of less than one year and/or, for the County, a purchase price of less than \$750.

Surplus - An excess above what is used or required.

Tax Anticipation Notes - Notes issued in anticipation of collection of taxes and retired from the proceeds of the tax levy whose collection they anticipate.

Tax Base - The total property valuation on which each taxing authority levies its tax rates.

Tax Increment Financing (TIF) - Funding secured by the anticipated incremental increase in tax revenues resulting from the redevelopment of a defined area in accordance with Florida Statutes.

Tax Roll - The certificate of assessed/taxable value prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State) each year.

Tax Year - The calendar year in which ad valorem property taxes are levied to finance the fiscal year budget. For example, the tax roll for the 2004 calendar year would be used to compute the ad valorem taxes levied for the FY 2004-05 County budget.

GLOSSARY (continued)

Taxing Authority – A government body, such as the Board of County Commissioners, with the authority to levy (property) taxes.

Tentative Millage - The tax rate adopted in the first public hearing of a taxing agency. Under State law, the agency may reduce, but not increase, the tentative millage during the final budget hearing.

Tipping Fees - A charge, generally by weight, for unloading or disposing solid waste directly at a landfill or transfer station.

Transfer - See the definition for Interfund Transfer.

Transmittal Letter - See the definition for Budget Message.

Trust and Agency Fund - Funds used to account for assets held by the County in a trustee or fiduciary capacity or as an agent for individuals, organizations, or other governments, or other funds. Agency Funds are custodial in nature (assets equal liabilities) and usually do not involve measurement of results or operations. Also often called Fiduciary Funds.

Truth in Millage Law - Also known as TRIM. A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various authorities.

Unassigned Fund Balance - A type of Unrestricted Fund Balance, these amounts have not been otherwise restricted, committed or assigned to specific purposes under the General Fund. Only the General Fund reports a positive unassigned fund balance amount.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of funds still available for future needs.

Uniform Accounting System - The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

Unincorporated Area - Part of the County not within the boundaries of any municipality or city.

Unqualified Opinion - An opinion rendered without reservation by the independent auditor that an entity's financial statements are fairly presented in accordance with generally accepted accounting principles.

Unrestricted Fund Balance - A fund balance that is generally available for financial use. This includes Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

User Fees - (also called Charges for Service) The charge for goods or services provided by local government to those private individuals who receive the service.

Vision - A concise statement of a desired future condition, external circumstance, or state.

Voted Millage - Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in Florida. Such issues are called General Obligation Bonds.

Working Capital - A financial liquidity measure showing current assets minus current liabilities.

Worker Compensation Fund - A non-operating budgetary unit, utilized for internal purposes, used to account for all worker compensation expenditures and largely self-funded by the County.

ACRONYMS

ACH - Automated Clearing House
ADA - Americans with Disabilities Act
AED - Automatic External Defibrillator
AI - Anastasia Island
ALS - Advanced Life Support
ARC - Ponte Vedra Architectural Review Committee
ARRA - American Recovery and Reinvestment Act (Federal Stimulus funding)
ASRA - Anastasia State Recreation Area
BCC/BOCC - Board of County Commissioners
BMAP - Basin Management Action Plan
CAD - Computer Aided Dispatch
CAFR - Comprehensive Annual Financial Report
CAP - Crop Alternative Program
CARES - Coronavirus Aid, Relief, and Economic Security Act
CCE - Community Care for the Elderly
CBC - Community Based Care
CDBG - Community Development Block Grant
CDBG-DR - Community Development Block Grant Disaster Recovery
CEB - Code Enforcement Board
CIG - Corridor Improvement Group
CIP - Capital Improvement Program
CNG - Compressed Natural Gas
CO - Certificate of Occupancy
COA - Council on Aging
COLA - Cost of Living Adjustment
COSA - City of St. Augustine
COSAB - City of St. Augustine Beach
CPI - Consumer Price Index
CPR - Cardiopulmonary Resuscitation
CR - County Road
CRA - Community Redevelopment Area
CRRB - Cultural Resource Review Board
CTTF - County Transportation Trust Fund
CWHIP - Community Workforce Housing Innovation Pilot Program
DOH - Department of Health
DOR - Department of Revenue
DRB - Design Review Board
DRI - Development of Regional Impact
DRIP - Dirt Road Improvement Program
E-911 - Emergency 911
EAP - Employee Assistance Program
ED - Economic Development
EDC - Economic Development Council
EEO - Equal Employment Opportunity
EMS - Emergency Medical Service (or ambulance service)
EMT - Emergency Medical Technician
EOC - Emergency Operations Center
ERC - Equivalent Residential Connection (for utilities)
EPA - Environmental Protection Agency
EPIC - Education, Prevention, Intervention, Counseling
FBIT/FBIP - Florida Boating Improvement Trust/Program (Fund)
FCC - Federal Communications Commission
FDACS - Florida Department of Agriculture and Consumer Services
FDEP - Florida Department of Environmental Protection
FDOT - Florida Department of Transportation
FEMA - Federal Emergency Management Agency
FHWA - Federal Highway Administration
FICA - Federal Insurance Compensation Act (social security payroll tax)
FLUM - Future Land Use Map

ACRONYMS (continued)

FM - Facilities Management
FPL - Florida Power & Light
FRS - Florida Retirement System
F.S. - Florida Statute
FSA - Flexible Spending Account
FTA - Federal Transit Administration
FTE - Full-Time Equivalent (employee)
FV - Fair Value
FVRS - Florida Voter Registration System
FY - Fiscal Year
GAAP - Generally Accepted Accounting Principles
GAAS - Generally Accepted Auditing Standards
GASB - Governmental Accounting Standards Board
GFOA - Government Finance Officers Association
GIS - Geographic Information System
GMA - Growth Management Administration
GTV - Government Television
HACRA - Historic Area Community Redevelopment Area
HAP - Homeownership Assistance Program
HAWKE - Humane Association of Wildlife Care and Education
HCP - Habitat Conservation Plan
HCRA - Health Care Responsibility Act
HDHP - High deductible health plan
HFA - Housing Finance Authority
H&HS/ HHS - Health & Human Services
HHSAC - Health & Human Services Advisory Council
HIPAA - Health Insurance Portability and Accountability Act
HOME - Housing Opportunities Made Equal
HR - Human Resources (or Personnel)
HRA - Healthcare Reimbursement Account
HRRB - Historic Resource Review Board
HUD - Housing and Urban Development (Department)
HVAC - Heating, Ventilation, and Air Conditioning
ICWW - Intracoastal Waterway
IDA - Industrial Development Authority
IP - Internet Protocol
ITS - Intelligent Transportation System
JEA - Jacksonville Electric Authority
LAB - Library Advisory Board
LAMP - Land Acquisition Management Program
LAN - Local Area Network
LDC - Land Development Code
LDR - Land Development Regulations
LIP - Low Income Pool
LMS - Land Management Systems
LOC - Letter of Credit
LRP - Long Range Planning
MGD - Million Gallons per Day
MHz - Megahertz
MIS - Management Information Systems
MSA - Metropolitan Statistical Area
MSBU - Municipal Services Benefit Unit
MSD - Municipal Services District
MSTU - Municipal Services Taxing Unit
NAB - Nuisance Abatement Board
NAC - Network Access Control
NBR - Neighborhood Bill of Rights
NPDES - National Pollutant Discharge Elimination System
NSP - Neighborhood Stabilization Program

ACRONYMS (continued)

OAA - Old Age Assistance
OCA - Office of County Attorney
OMB - Office of Management & Budget
OPEB - Other Post-Employment Benefits
OSHA - Occupational Safety and Health Administration
PFSA - Proportionate Fair Share Allocation
PGA - Professional Golfers Association
PHA - Personal Health Assessment
PM - Preventative Maintenance
PPO - Preferred Provider (Healthcare) Organization
PPP (P3) - Public Private Partnership
P/T - Part /Time
PUD - Planned Unit Development
PV - Ponte Vedra
PVZAB - Ponte Vedra Zoning and Adjustment Board
PY - Prior Year
PZA - Planning and Zoning Agency
QDC - Qualified Defense Contractor
QTI - Qualified Target Industry
RAB - Recreation Advisory Board
RFP - Request for Proposal (of services)
RFQ - Request for Qualifications
ROW - Right of Way
R & R - Renewal and Replacement (usually of Fixed Assets)
RST - Regional Stormwater Treatment
RTU - Remote Transmitting Unit
SAB - City of St. Augustine Beach
SAFER - Staffing for Adequate Fire and Emergency Response (Grant)
SBA - State Board of Administration (where the County's surplus funds have been invested)
SCADA - Supervisory, Control, and Data Acquisition (System)
SCBA - Self Contained Breathing Apparatus
SED - Severely Emotionally Disturbed Children
SHIP - State Housing Initiatives Partnership (Fund)
SJC - St. Johns County
SJCHD - St. Johns County Health Department
SJSO - St. Johns Sheriff's Office
SJUD - St. Johns County Utilities Department
SJRWMD/SJWMD - St. Johns River Water Management District
SR - State Road
SRF/SRL - State Revolving (Loan) Fund
SUV - Sports Utility Vehicle
TDC - Tourist Development Council
TDI - Tourist Development Tax
TIF - Tax Increment Financing
TMDL - Total Maximum Daily Load
TRIM - Truth in Millage (State Law)
TRIP - Transportation Regional Incentive Program
VA - Veterans Administration
VAB - Value Adjustment Board
VCB - Visitors & Convention Bureau
WD - Wheel Drive (4 WD = Four Wheel Drive)
WGV - World Golf Village
WTP - Water Treatment Plant
WWTP - Wastewater Treatment Plant

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