



ST. JOHNS COUNTY, FL



Fiscal Year 2020 Financial Plan



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***St. Johns County, Florida
Financial Plan
FY 2020***





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	Assistant County Administrator
Brad Bradley	Assistant County Administrator

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 2020

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Dania Borrero – Office of the Comptroller
Sandy Stokey – MIS

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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, 2018**.

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

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St. Johns County

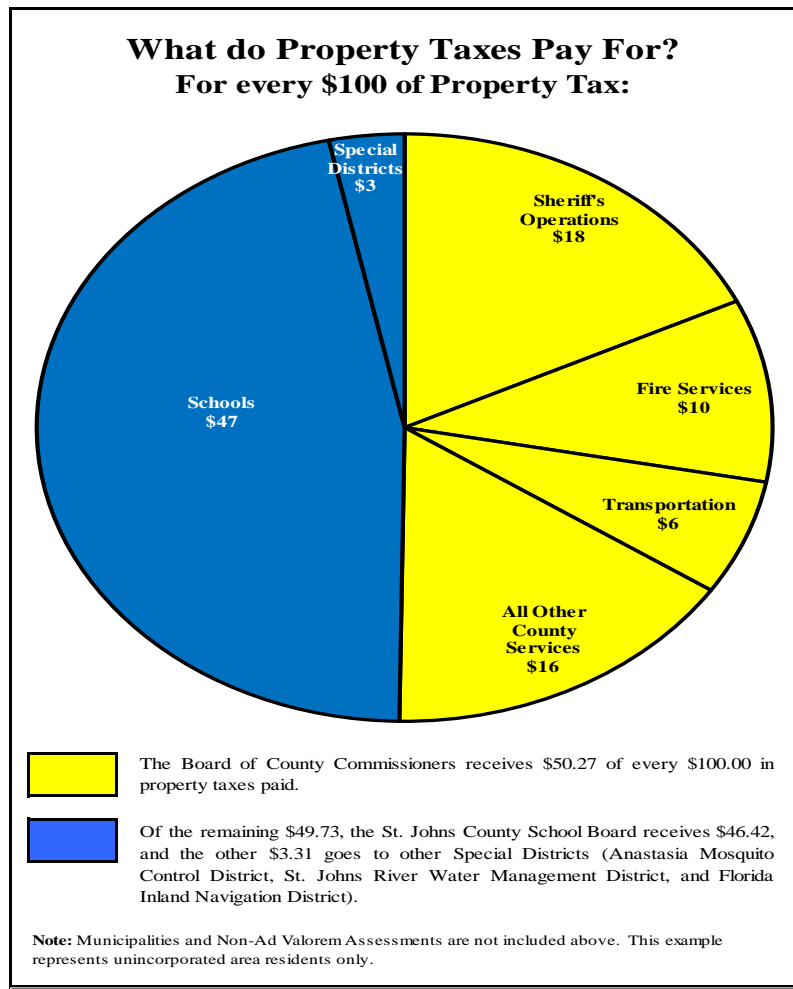
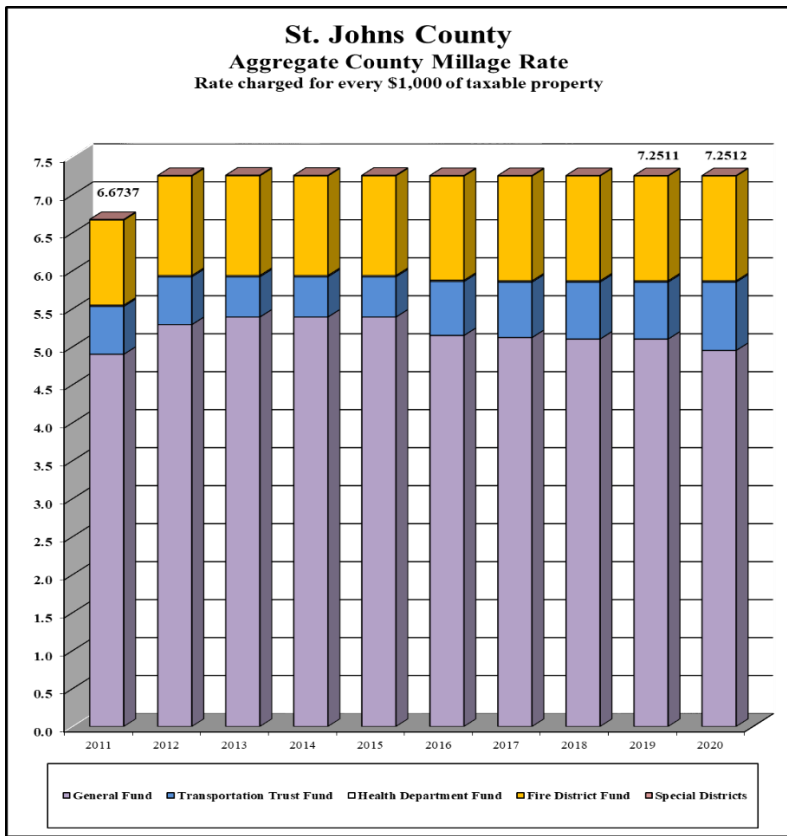
Florida

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morill

Executive Director



St. Johns County Florida Budget in Brief Fiscal Year 2020



St. Johns County Combined FY 2020 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	\$140,325,950	\$66,831,892					\$207,157,842
All Other Taxes	2,174,900	15,008,261					17,183,161
Special Assessments		20,439,424	\$678,909		\$355,000		21,473,333
Licenses & Permits	350,500	12,208,350	356,700				12,915,550
Intergovernmental	57,911,621	42,807,290	2,039,009		8,384,997	\$2,000,000	113,142,917
Charges for Services	11,244,075	26,815,085	84,642,673	\$33,727,343			156,429,176
Fines and Forfeitures	499,550	1,571,269	14,000				2,084,819
Interest Income	998,637	1,181,508	1,815,979	89,250	2,725	256,718	4,344,817
Debt Proceeds		17,578,101	80,593	100,000			17,758,694
Miscellaneous	787,806	3,382,591					4,170,397
Admin. Fee Reduction		(754,878)					(754,878)
Statutory Reduction	(8,954,831)	(7,634,589)			(17,888)	(1,678)	(16,618,449)
Transfers In	6,015,958	1,293,644	854,561	3,712,883	9,683,904	1,610,183	23,171,133
Fund Balance	68,569,931	126,655,756	122,933,899	13,259,982	1,411,941	21,792,403	354,623,912
TOTAL	\$279,924,097	\$309,805,603	\$230,994,424	\$50,879,995	\$19,820,679	\$25,657,626	\$917,082,424
EXPENDITURES							
Salaries	\$32,482,919	\$37,443,579	\$11,325,172	\$223,037			\$81,474,707
Benefits	14,022,916	17,682,945	4,688,816	12,269,244			48,663,921
Operating Expense	58,613,312	84,484,646	63,000,242	23,732,773	\$17,900	\$1,628,922	231,477,795
Capital Outlay	3,383,457	66,234,727	61,119,116			22,942,379	153,679,679
Constitutionals	97,181,199	2,922,095		16,000			100,119,294
Grants & Aids	4,650,488	1,128,588					5,779,076
Debt Service		348,309	12,858,895		18,545,778		31,752,982
Transfers Out	6,329,810	9,576,112		3,712,883			19,618,805
Reserves	63,259,996	89,984,602	78,002,183	10,926,058	1,257,001	1,086,325	244,516,165
TOTAL	\$279,924,097	\$309,805,603	\$230,994,424	\$50,879,995	\$19,820,679	\$25,657,626	\$917,082,424
Board FTE's	559.046	584.445	208.80	3.25	0.00	0.00	1,355.54

Note: Under government accounting standards, certain 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 2020
St. Johns County Office of Management & Budget
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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 approaching 270,000 by 2020.

The FY 2020 County Budget of \$917.1 million represents an increase of \$75.3 million or 8.9% 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 9.9%, the countywide millage rate for FY 2020 remained the same.

St. Johns County Average Property Tax Statement Example 2019 Real Estate Property

Market value	Assessed value	Exemptions	Taxable Value
\$322,624	\$290,095	\$50,000	\$240,095

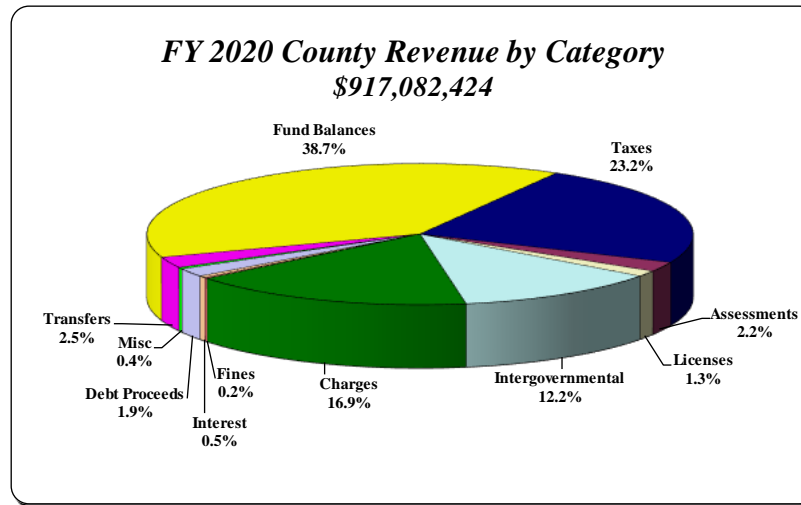
Taxing Authority	Millage	Property Tax \$
St. Johns County:		
General Fund	4.9500	\$1,188.47
Transportation	0.9000	\$216.09
Fire District - Special District	1.4700	\$352.94
County Health Department	0.0171	\$4.11
Subtotal	7.3371	\$1,761.60
St. Johns County School District		
Subtotal	6.1360	\$1,626.62
St Johns Water Management District		
Subtotal	0.2414	\$57.96
Independent Special Districts:		
Anastasia Mosquito Control	0.2100	\$50.42
Florida Inland Navigation District	0.0320	\$7.68
Subtotal	0.2420	\$58.10
Total Taxes		\$3,504.28
St. Johns County Taxes (50.27%)		\$1,761.60
All Other Taxes (49.73%)		\$1,742.68
Total Taxes		\$3,504.28

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.

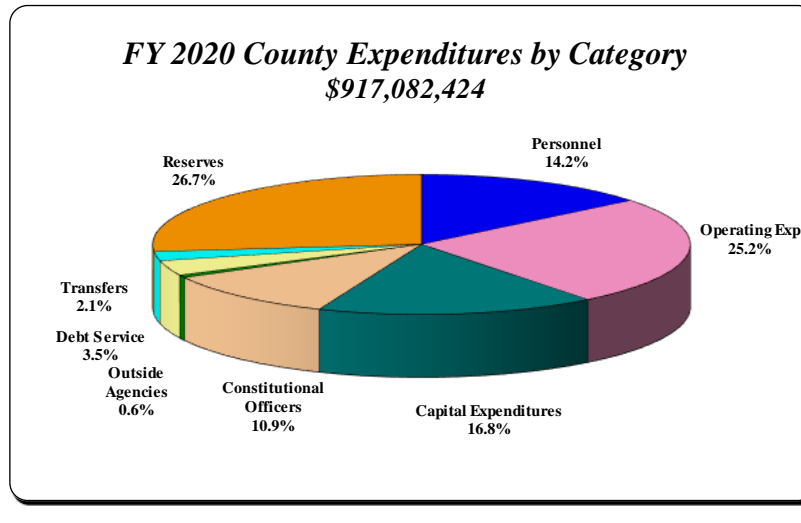
Actual tax bill may also contain *non-ad valorem assessments* which are not reflected above, such as assessments for roads, drainage, garbage collection, lighting, water, sewer, or other governmental services and facilities. [Click here to return to the Main Table of Contents](#)

The Adopted FY 2020 County Budget

Where the money will come from...



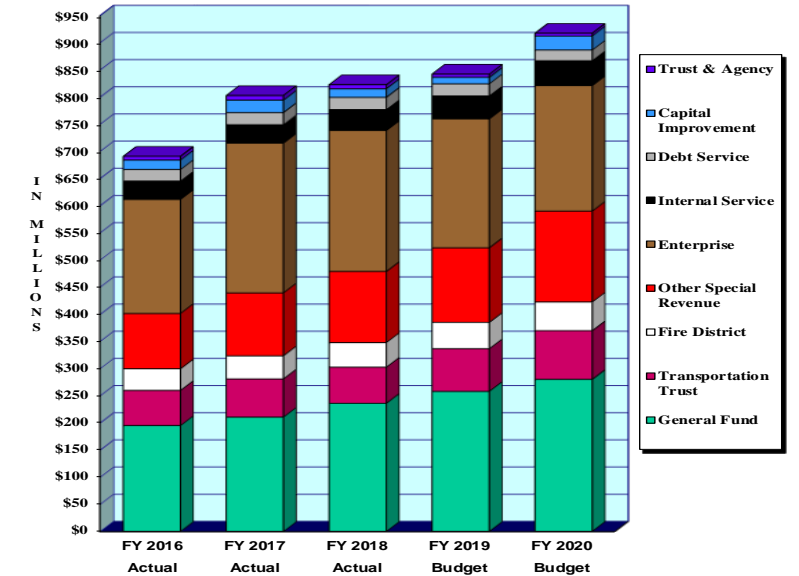
Where the money will go to...



Total Capital Improvement Project (CIP) expenditures budgeted for FY 2020 total about \$189.9 million or 20.7% of the total County budget. One of the single largest expenditures in the CIP is the \$17.0 million Sheriff's Office training facility project. The construction of a combined fire station also continues for FY 2019. Total CIP expenditures include \$63.0 million for Utility Services improvements, \$72.0 million for County Transportation improvements and \$11.1 million for Public Safety projects.

ST. JOHNS COUNTY, FLORIDA BUDGET BY FUND TYPE

Fund Revenues:	Actual FY 2016	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
General Fund	\$194,912,337	\$210,460,927	\$235,858,914	\$257,790,424	\$279,924,097
Transportation Trust	\$64,776,268	\$70,131,316	\$66,594,216	\$78,594,283	\$89,693,779
Fire District	\$39,743,846	\$42,526,590	\$45,114,695	\$48,416,152	\$52,726,733
Other Special Revenue	\$101,728,652	\$115,834,363	\$130,994,500	\$137,319,962	\$167,385,091
Enterprise	\$210,044,848	\$275,731,016	\$259,585,476	\$237,213,423	\$230,994,424
Internal Service	\$33,752,172	\$33,848,106	\$38,386,015	\$42,378,054	\$45,690,419
Debt Service	\$21,253,574	\$22,504,352	\$22,547,103	\$22,210,104	\$19,820,679
Capital Improvement	\$17,296,323	\$22,896,994	\$15,714,396	\$12,069,794	\$25,657,626
Trust & Agency	\$7,011,848	\$8,423,652	\$7,599,238	\$5,807,362	\$5,189,576
Total	\$690,519,868	\$802,357,316	\$822,394,553	\$841,799,558	\$917,082,424



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

Key Budget Goals

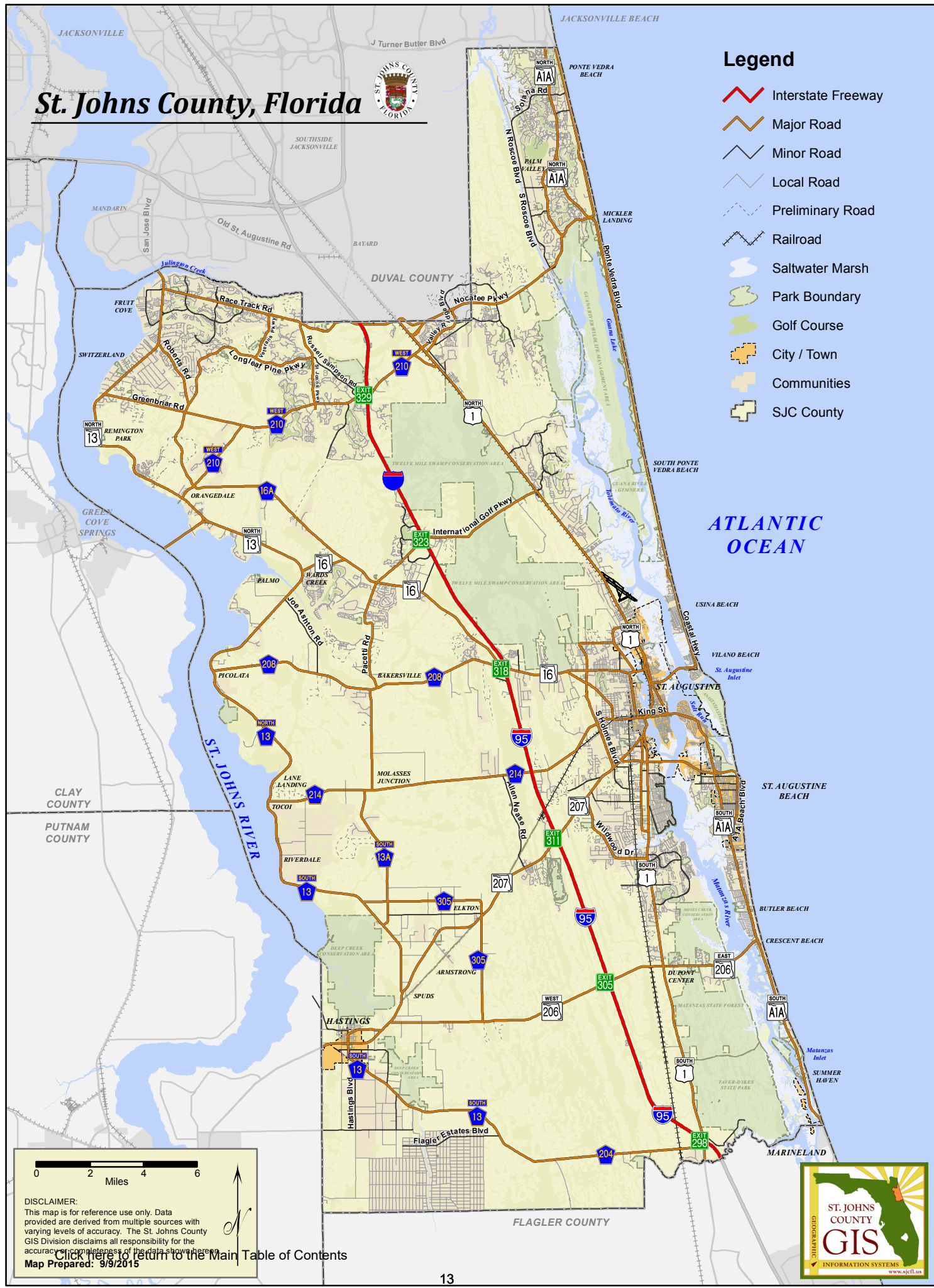
- Promote Economic Development
- Promote the County's Health, Safety and Welfare
- Address Long-Term Financial Stability
- Address Deferred and Emerging Infrastructure Needs
- Participate in Regional Initiatives
- Maintain and Enhance Quality of Life
- Protect and Promote the Environment
- Enhance County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

St. Johns County, Florida



Legend

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



0 2 4 6
Miles

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Map Prepared: 9/9/2015



ST. JOHNS COUNTY BOARD OF COUNTY COMMISSIONERS

Correspondence To:
 500 San Sebastian View, St. Augustine, FL 32084
 Phone: (904) 209-0300 Fax: (904) 209-0310

DISTRICT 4



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 Email: bcc4jblocker@sjcfl.us

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 Cell Phone: 615-7437
 Email: bcc1jjohns@sjcfl.us

DISTRICT 2



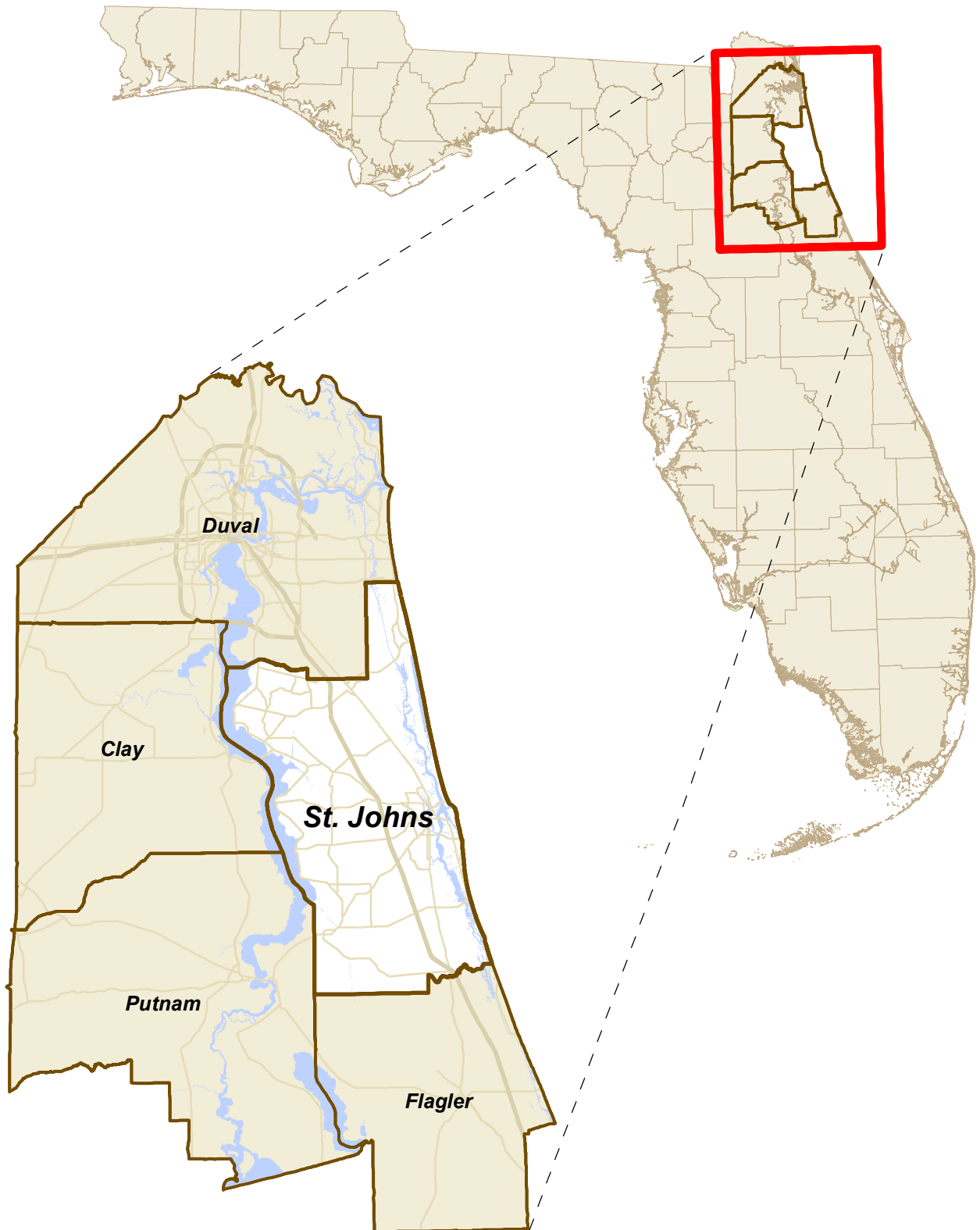
Jeb S. Smith
CHAIR
 Office Phone: 209-0302
 Cell Phone: 325-4182
 Email: bcc2jsmith@sjcfl.us



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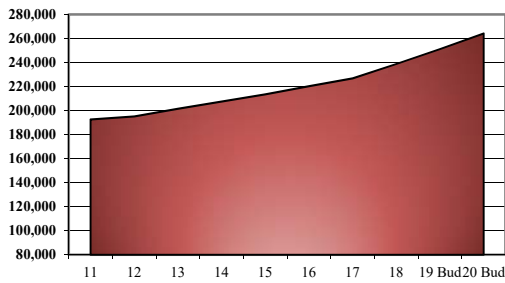
St. Johns County, Florida



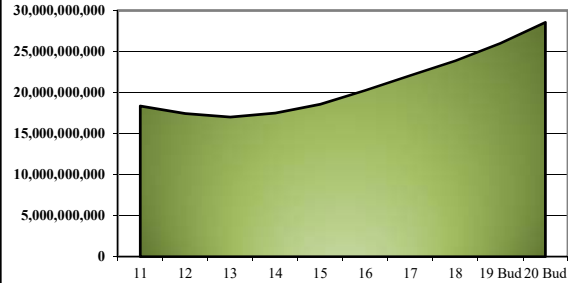
Key Growth Trends

St. Johns County, Florida

**St. Johns County
Population Growth**



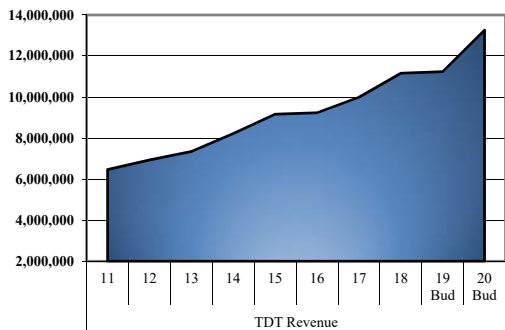
**St. Johns County
Taxable Property Values**



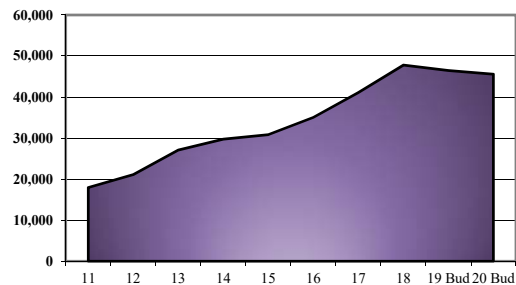
St. Johns County experienced a 65% increase in population from 1970 to 1980; a 63% increase in population from 1980 to 1990; a 47% increase in population from 1990 to 2000; and a 34% increase from 2000 to 2010. St. Johns County is expected to continue as one of the faster growing counties in Florida 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
2018 (Estimated)	238,742
2019 (Estimated)	254,412
2020 (Estimated)	264,185

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 (2019 Estimate)

City of St. Augustine	14,653
City of St. Augustine Beach	6,749
Marineland (part)	2
Unincorporated	<u>233,008</u>
Total	254,412
Total Households in St. Johns County	75,338

Population by Race*

	<u>St. Johns</u>	<u>Florida</u>	<u>U.S.</u>
White	88.9%	76.3%	74.1%
African American	5.6%	16.0%	12.6%
Asian	2.1%	2.4%	4.8%
American Indian	0.4%	0.3%	0.8%
Other	2.6%	5.0%	7.7%
*Race alone or in combination with one or more other races			
Hispanic**	5.2%	22.9%	16.7%

**Any race (not mutually exclusive)

Population Density (Persons per Square Mile)

St. Johns County	395
State of Florida	423
United States	

Birth Rates (per 1,000)

St. Johns County	9.7
State of Florida	11.4
United States	14.0

(2010 - Ranked 21st of 67 Florida Counties)

% Persons at Poverty Level (2014)

St. Johns County	8.2%
State of Florida	16.6%
United States	14.8%

% Medicaid Recipients (2011)

St. Johns County	7.3%
State of Florida	13.7%
United States	12.9%

Source: BEBR (Florida) and U.S. Census Bureau

ST. JOHNS COUNTY, FLORIDA PROFILE

Labor Force

	<u># Workers</u>
2000	61,781
2010	97,450
2015	109,011
2018	127,595

Unemployment Rate (September 2018)*

St. Johns County	2.9%
State of Florida	3.8%
United States	4.2%

* Florida Department of Economic Opportunity

Largest Industrial Employers (2018)

<u>Industrial</u>	<u># of Employees</u>
Northrop Grumman	1,110
PGA Tour	800
Carlisle Interconnect	644
Ring Power	548
Hydro Extrusion	355
Vicars Landing Nursing Home	287

Largest Non-Industrial Employers (2018)

<u>Non-Industrial</u>	<u># of Employees</u>
St. Johns County Schools	5,039
Flagler Hospital	1,564
St. Johns County Government	1,299
Florida National Guard	900
St. Johns County Sheriff's Office	689
Florida School for the Deaf & Blind	682
Ponte Vedra Inn & Club	525

Source: St. Johns County Office of Economic Development, St. Johns County Chamber of Commerce

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

Employment by Industry (2010 Census)

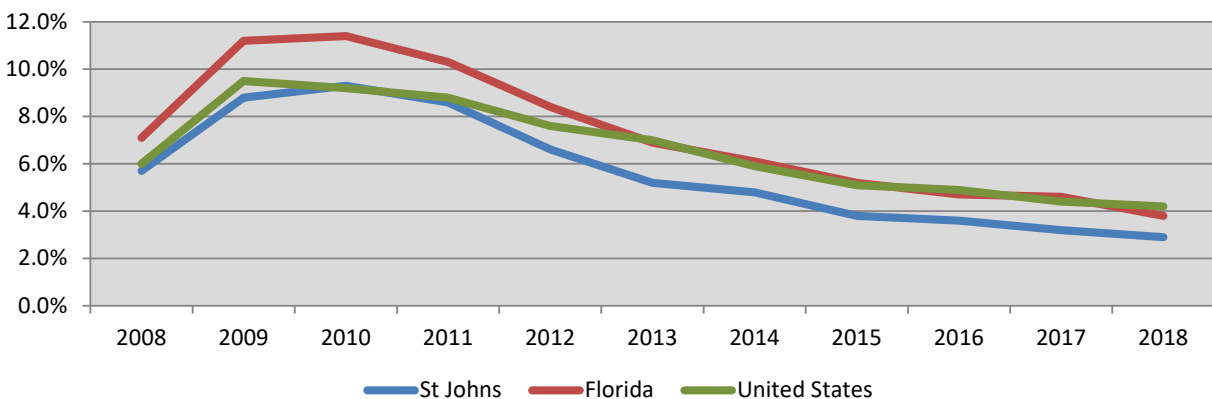
	<u>St. Johns</u>	<u>Florida</u>	<u>U.S.</u>
Trade/Transportation/Utilities	20.1%	20.2%	18.4%
Leisure & Hospitality	12.7%	11.1%	8.7%
Government	12.1%	13.3%	14.9%
Financial/Business Services	23.9%	21.6%	19.0%
Education/Health Services	13.5%	14.5%	15.1%
Natural Resources/Mining	0.8%	1.1%	1.8%
Construction	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 (2018)

Collier County (#1 ranked in Florida)	\$92,686
Monroe County	\$92,119
Martin County	\$83,873
Palm Beach County	\$79,760
Indian River County	\$76,059
St. Johns County (#6 ranked in Florida)	\$68,149
Sarasota County	\$64,868
State of Florida	\$50,070
United States	\$53,820

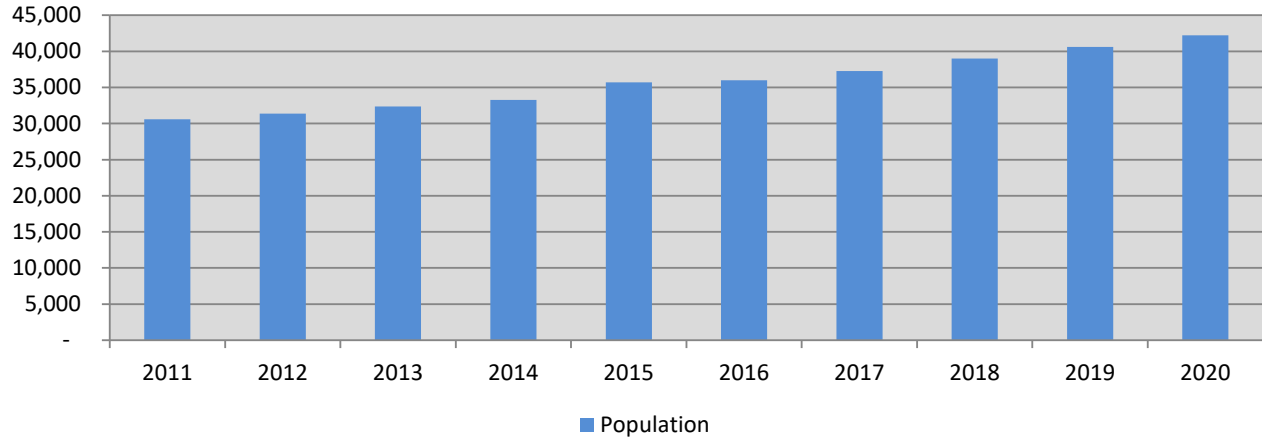
Note: Ranking of 67 Florida Counties by BEA, U.S. Commerce Dept.

Unemployment Rate Trends



ST. JOHNS COUNTY, FLORIDA PROFILE

Student Enrollment Trend



Average Annual Wages (2018)

St. Johns County	\$45,475
State of Florida	\$50,094
United States	\$57,266

Principal Taxpayers (2018)

Florida Power & Light	1.04%
CWI Sawgrass Hotel	0.57%
Northrup Grumman System	0.47%
Ponte Vedra Corp	0.34%
2018-IH Borrower LP	0.18%
Bellsouth Telecommunications	0.16%
Bluegreen Vacations Unlimited	0.16%
CPG Partners	0.15%
Stonegate LLC	0.15%
Florida East Coast RY	0.15%
All Other	96.63%

% 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	39.0%

Aggregate County Millage Rate (2019)*

Volusia County	7.1151
St. Johns County	7.2510
Baker County	7.2916
Nassau County	7.4278
Clay County	7.8521
Columbia County	8.0150
Flagler County	8.2547
Bradford County	9.1104
Putnam County	9.5946
Alachua County	9.8243
Union County	10.0000

Average Taxable Values**

Vacant Residential	\$61,839
Mobile Homes	\$43,621
Multi-Family Home	\$369,445
Single Family Home	\$240,095
Condominium	\$184,742
All Other	\$194,253

**Net of Homestead Exemption where applicable for 2019

*Northeast Florida Counties only (Source: Florida Association of Counties)

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 (1st 20-Day Count 2019)</u>	
K-8 School	6		Elementary Schools	18,620
Middle Schools	7		Middle Schools	9,885
High Schools	7		High Schools	12,320
Charter / Vocational / Technical	4		Alternative Schools	<u>462</u>
Virtual School	1		Total Students	41,287
Alternative Center	4			
Juvenile Justice Facilities	2		<u>Staffing(as of 10/23/2018)</u>	
Public College	3		Teachers	2,785
Private College (Flagler College)	<u>1</u>		Administrators	180
Total Facilities	53		Support Staff	<u>2,074</u>
			Total Staffing	5,039

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 (2018)

St. Johns County is first in the State in total FSA (Florida State Assessment) rankings. It is first in Reading grades 3-10, in Math grades 6-8, and first in Science grades 5 and 8 on the FSA. It is 1 of only 2 schools districts in Florida to earn a grade "A" since 2010. It is first in the state in Algebra I, Civics, US History, Geometry, and Biology I in the End-of-Course Exams. College Readiness in math, reading, writing, and science is 39% compared to the State of Florida average of 21%. Graduation rates are 93.3% compared to the State of Florida average of 86.1%. Drop-out rates are 2.9% compared to the State of Florida average of 4.0%.

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 (5) (600 Beds)
 Home Health Agencies (7)
 Assisted Living Facilities (12) (461 Beds)

County - Owned Utilities (2019)

Customers:
 Water* 64,160
 Sewer* 52,964
 Average Daily Demand (gallons):
 Water 13,663,885
 Sewer 8,367,123
 # Lift Stations 382

Miles of Lines:

Water 739
 Sewer 648
 Reuse 50

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

Climate

Average July Temperature 90.6
 Average January Temperature 45.4
 Average Annual Rainfall 51.0 inches
 Average Elevation 27 feet



The Castillo de San Marcos

Crime Rate Index (2018)

St. Johns County 1,408.2
 State of Florida 2,721.4
 United States 2,568.4

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

Law Enforcement (2018)

Correction Facility Capacities 761
 Average Daily Inmate Population 436
 % of Correction Facility Capacities 57.3%

Fire/Rescue Stations**

Professional Firefighters 283

**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) 975
 Paved Roads Maintained 960
 Unpaved Roads Maintained 15
 Traffic Signals 133
 Bridges 51

Agriculture

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

253 Farms Total Acres 34,400

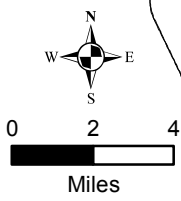
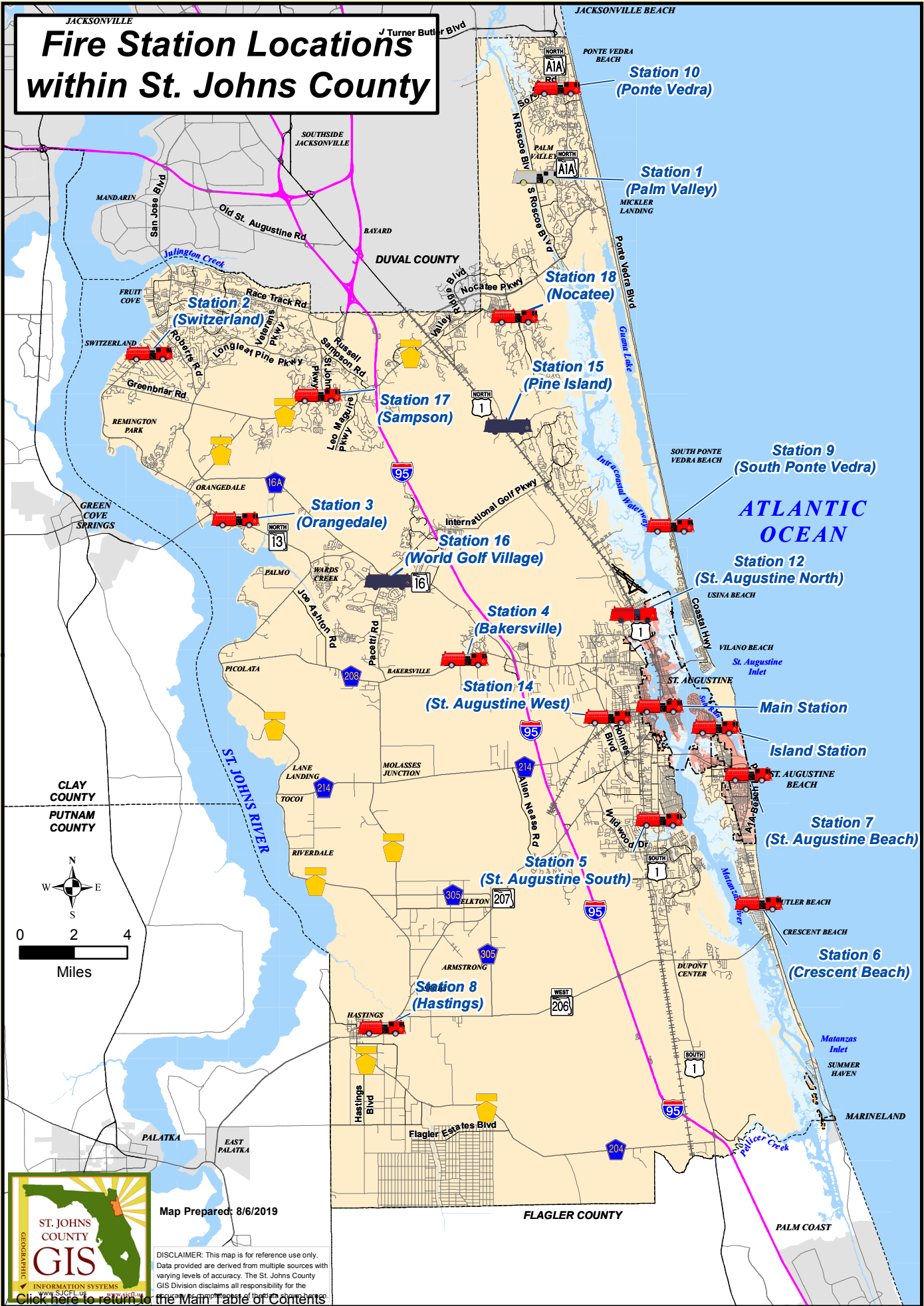
Major Crops in Acres:

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: 8/6/2019

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 information provided on this map.

Click here to return to the Main Table of Contents

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!

- Legend**
- Community
 - Neighborhood
 - Regional
 - School Board Park
 - Special Purpose
 - Water Access
 - Conservation
 - Administrative

CA - Conservation Area
 NM - National Monument
 SF - State Forest
 SP - State Park
 WMA - Wildlife Management Area

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



[Click here to return to the Main Table of Contents](#)



ST. JOHNS COUNTY

OFFICE OF THE COUNTY ADMINISTRATOR

500 San Sebastian View
St. Augustine, Florida 32084

February 19, 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 2020 ("FY 2020 Financial Plan"). The plan provides those resources required by the County to achieve its financial and operating objectives for FY 2020 beginning October 1, 2019. All funding aspects of the County's operations for FY 2020 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 2020 Financial Plan is presented in a Program – Performance structure, allowing both 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 2020 program goals. It identifies the operating resources budgeted by program for FY 2020 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 2020 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 2020 Financial Plan consists of 74 County funds totaling \$917,082,424. The largest fund is the General Fund, totaling \$279,924,097 (or 31% 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 2020 Financial Plan include the following:

- 47 Special Revenue Funds, totaling \$309,805,603. They include County Transportation, Fire District, Beach Services, Tourist Development and Impact Fees;
- 4 Enterprise Funds, totaling \$230,994,424. They include Solid Waste, Utilities, and the County Convention Center;
- 2 Internal Service Funds and 3 Trust & Agency Funds, totaling \$50,879,995. They are Workers Compensation, Health Insurance, employee medical flexible spending accounts and the OPEB Trust Fund;
- 12 Debt Service Funds, totaling \$19,820,679. They include debt service associated with various County financing initiatives; and
- 5 Capital Improvement Funds, totaling \$25,657,626. They include ongoing major construction and renovation projects for the County such as the Sheriff's training facility.



Florida Statute 129 requires the FY 2020 Financial Plan to be adopted as a **balanced budget**. Total expenditures (plus reserves) cannot exceed total revenues (including beginning fund balances). Accordingly, the FY 2020 Financial Plan anticipates total revenues of \$917,082,424 and authorizes a total of \$917,082,424 in expenditures and reserves within the specific County funds.

The FY 2020 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 for FY 2019; however that ballot, known as Amendment 1, failed. The FY 2020 Financial Plan continues to fully comply with all current State laws.

The County-wide millage rate, plus the Fire District millage rate, has remained flat for nine years at 7.3370. 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. The Board of County Commissioners has addressed respective annual budgetary needs by shifting millage between the General Fund, Transportation Trust Fund, and the Fire District Fund while maintaining a flat 7.3370 millage.

For FY 2020 the aggregate millage rate for the County increased nominally from 7.2511 mils in FY 2019 to 7.2512 mils. 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 approved largely for both public safety, disaster recovery, and utility services while areas including Parks & Recreation and HHS (Health & Human Services) remain below FY 2007 levels.



BCC Area	FY 07 FTEs	FY 19 FTEs	FY 20 FTEs	FTE Discussion
General Government	169.2	162.5	170.0	Additional support for Personnel Services, Purchasing, OMB, and Facilities Management.
Fire Rescue	267.8	333.8	352.3	Enhanced level of fire protection services.
Other Public Safety	54.0	68.4	72.2	Short-term addition of disaster recovery efforts.
Parks & Recreation	129.8	92.1	90.1	
Library Services	81.3	73.7	79.0	
Growth Management	144.1	136.9	141.4	
HHS	133.5	58.8	64.7	
Public Works	172.2	153.9	156.1	
Solid Waste	19.0	16.4	18.6	Growth-related infrastructure and customer base.
Utility Services	132.1	180.1	183.6	Growth-related infrastructure and customer base.
Amphitheatre	3.0	25.0	25.0	Self-sufficient operation responding to expanded programming.
TOTAL FTEs	1,305.9	1,301.4	1,352.9	

TOTAL COUNTY BUDGET

The County's total FY 2020 Budget of \$917,082,424 increased about \$75.3 million or 8.9% in comparison to the adopted FY 2019 Budget as amended, attributable to both non-recurring costs (including multi-year disaster recovery grant programs through FEMA and CDBG-DR) and recurring effects (including continued residential and non-residential growth and its effects on Ad Valorem receipts and impact fees).

County budget guidelines for FY 2020 limited increases for recurring operating budgets to 2% (with no automatic increases), placing an emphasis on maintaining existing infrastructure. To ensure equitable participation and control of future self-funded healthcare program, insurance contributions for the employer, employees, and retirees were again tied to an Employee Cost Index (3.1%) for FY 2020.



The County’s Capital Improvement funds increased as a result of a Sheriff’s training facility construction project that was approved by the Board of County Commissions in FY 2019, and funded through an internal County loan (paid back with law enforcement impact fees).

The FY 2020 General Fund budget of \$279,924,097 increased approximately \$22.1 million or 8.6% from the amended FY 2019 level. Constitutional Officers and Court Services comprise 35.2% of the total FY 2020 General Fund budget (including reserves). The following table further highlights the General Fund budget changes.

General Fund Budget Comparison

(In \$ Millions)	FY 2019 Amended Budget	FY 2020 Adopted Budget	\$ Increase / (Decrease)	% Increase/ (Decrease)
Board of County Commissioners General Fund Departments	\$83.3	\$89.6	\$6.3	7.6%
Constitutional Officers & Court Services	\$91.9	\$98.5	\$6.6	7.2%
Disaster Recovery	\$30.9	\$28.5	(\$2.4)	(7.8%)
General Fund Reserve	\$51.7	\$63.3	\$11.6	22.4%
Grand Total	\$220.1	\$279.9	\$22.1	8.6%

Most noteworthy in the General Fund for FY 2020 is the continued programming of multi-year disaster recovery Community Block Grants (CDBG-DR) designed to address housing, infrastructure and economic development needs. In addition, the Board of County Commissioners firm commitment to the budget guidelines resulted in an increase to General Fund reserves by 22.4%, from \$51,685,512 in FY 2019 to \$63,259,996 in FY 2020.



The FY 2020 General Fund budget includes a net 21.12 increase in FTEs including additional firefighter personnel associated with a new northwest fire-rescue station, additional Library Services personnel to expand library branch hours, and additional internal service personnel in the areas of Personnel Services, Purchasing, OMB, and Facilities Management.

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 22.6% of the total budgeted FY 2020 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, and 2020, taxable property values have increased 9.1%, 8.9%, 8.1%, 8.9%, and 9.9% respectively.

Grant revenue accounts for approximately \$65.9 million or about 7.2% of total budgeted FY 2020 County revenue, benefiting a cross-section of County programs and services. Most notable is \$40.5 million in non-recurring disaster recovery grants including FEMA, State of Florida State Emergency Management grants, and the aforementioned Florida Department of Economic Opportunity CDBG-DR grants.

COUNTY EXPENDITURES

As mentioned previously, County budgeted expenditures and reserves for FY 2020 total \$917,082,424. Total FY 2020 County budgeted expenditures and reserves increased approximately \$75.3 million or 8.9% in comparison to the adopted FY 2019 Budget as amended. Total FY 2020 County budgeted reserves increased over \$18.1 million, primarily within the combined millage funds (General Fund, Fire District Fund, and Transportation Trust Fund). This increase to millage funds can be attributable to both increased taxable values and the Board of County Commission’s direction to contain growth in government spending.



Following investment into deferred maintenance and capital replacement (primarily vehicles and computer hardware/software), salaries and benefits represent the second largest area of expenditure increase for FY 2020. General pay increases, comprised of a 3.1% cost of living index (ECI) and up-to-1.5% for merit (for employees deemed “effective”-or-above in their annual performance) were approved to maintain the relatively new County pay plan.

Three areas of continuing financial concern for FY 2020 include costs associated with the Beach Services Fund, the employee Health Insurance Fund, and the County Golf Course Fund:

(1) The County Beach Services Fund has seen supporting transfers from the Tourist Development Fund and primarily the General Fund increasing from approximately \$0.3 million in FY 2013 to \$1.1 million for FY 2019. The County Beach Services Fund has seen its revenues for on-beach parking flatten out while its expenses have increased significantly due to the demands of safeguarding and maintaining County beaches. The Commission will consider a competitive solicitation for an off-beach fee-for-parking program in FY 2020 to sustain the County Beach Services operation.

(2) 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. In FY 2019 and FY 2020, self-funded healthcare insurance contributions for the employer, employees, and retirees were tied 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, the Health Insurance Committee continues to evaluate changes in funding the Health Insurance Fund.

3) Over the past five years, the St. Johns Golf Club rounds of play have remained consistent at approximately 50,000 rounds, in comparison to approximately 72,000 rounds in FY 2008 when it was a 27-hole facility. In FY 2011 an administrative decision was made to close 9-holes (in essence, converting back to a 18-hole course) and shift existing staffing for golf course



St. Johns Golf Club

maintenance primarily to contract positions to minimize costs. During FY 2015 the County Commission approved paying off \$1.8 million in Golf Course debt and converting the fund back to a governmental fund to potentially reduce future operating losses. Many of the golf course assets have reached their asset lifecycle, for which the community must weigh the cost to replenish these

amenities. In FY 2020, County staff continues to review a competitive solicitation for a potential public private partnership, including the sale or swap of excess land, in order to reinvest into the County's golf course amenities.

COUNTY CAPITAL IMPROVEMENT PROJECT (CIP) EXPENDITURES

Capital Improvement Project (CIP) expenditures included in the total FY 2020 County budget total \$189.9 million or about 20.7% of the total County budget. New CIP expenditures budgeted for FY 2020 increased approximately \$8.3 million or about 13.2% from FY 2019. The carryover of capital projects for completion into the next year increased \$24.7 million from \$93.2 million in FY 2019 to about \$117.9 million in FY 2020, including approximately \$15 million in carryforward for the Sheriff's Office training facility project.

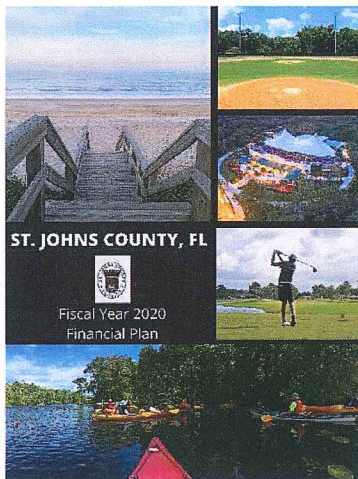
The County has identified a wide-ranging capital improvement project program. Property tax reform coupled with the recession and its aftermath resulted in a significant loss of County revenue that, in part, would have funded these capital projects. As a result, the Board of County Commission continues to prioritize funding to address community capital investment in order to maintain or enhance St. Johns County infrastructure.

DISASTER RECOVERY FOR HURRICANES MATTHEW, IRMA, & DORIAN

In October 2016, Hurricane Matthew made landfall in Florida with St. Johns County identified as the most impacted County in the State of Florida. In September 2017, Hurricane Irma made landfall in Florida with St. Johns County experiencing additional damage. In response, the County has created a Disaster Recovery Department to manage a complex process of FEMA, HUD, and State of Florida disaster recovery grant programs. In August 2019, Hurricane Dorian passed by St. Johns County, which will not a direct hit, accelerated beach erosion along the St. Johns County coastline. By the end of Fiscal Year 2019, the County has been reimbursed approximately \$30.7 million for Hurricane Matthew, Irma, and Dorian expenses totaling \$42.6 million. Disaster recovery efforts continue into FY 2020 to maximize reimbursement to St. Johns County.



YEAR 2020 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 presently approaching 270,000 in 2020. 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 2020 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 2020

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 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. For example, this process determined the need for more aggressive County debt financing beginning in FY 2004 for utility services, transportation, and County building and park projects. However, the County has generally maximized use of its existing borrowing capacity for capital projects. A more efficient future funding mechanism for capital projects continues to be the one-cent discretionary infrastructure sales tax that the County still has as an available option. However, a voter referendum for approval is required.

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.

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. In addition, subsequent to FY 2008 new government requirements for financially recognizing “Other Post Employment Benefits” (“OPEB”) or essentially retiree healthcare benefits were established and involved significant additional funding by the County.

During FY 2013 and FY 2014 the County established a new salary range plan that is intended to be more equitable and competitive to the surrounding labor market. Due to economic conditions, no step or cost of living increases had been given County employees since FY 2009. In FY 2010 a one-week employee furlough was also implemented, resulting in basically a 2% salary decrease for most County employees. Effective July 1, 2012 the State also mandated that employees contribute 3% of their salary to the Florida Retirement System (“FRS”). Participation in FRS is mandatory for all Florida counties.

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 2018 (also in this document section).

St. Johns County Adopted Total Budget Comparison:

Fund Type	FY 2019	FY 2020	Incr/(Decr)
General Fund	\$257,790,424	\$279,924,097	\$22,133,673
Special Revenue	264,330,397	309,805,603	\$45,475,206
Enterprise	237,213,423	230,994,424	(\$6,218,999)
Internal Service	42,378,054	45,690,419	\$3,312,365
Debt Service	22,210,104	19,820,679	(\$2,389,425)
Capital Improvement	12,069,794	25,657,626	\$13,587,832
Trust & Agency	5,807,362	5,189,576	(\$617,786)
Total	\$841,799,558	\$917,082,424	\$75,282,866

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

Executive Summary of Key Budget Issues (cont.)

FY 2020 County Budget Differences

The total FY 2020 County budget increased about \$75.3 million or 8.9% in comparison to the FY 2019 adopted County budget as amended through January 31, 2019. The General Fund budget increased approximately \$22.1 million or 8.6%. Special Revenue funds increased approximately \$45.5 million or 17.2%. Capital Improvement funds increased approximately \$13.6 million or 112.6%. Enterprise funds decreased approximately \$6.2 million or 2.6%. Internal Service funds increased approximately \$3.3 million or 7.8%. The Trust & Agency funds decreased approximately \$0.6 million or 10.6%. The changes in these six fund types largely account the entire total County budget increase of \$75.3 million.

An \$8.5 million increase in additional property taxes primarily due to an 9.91% increase in taxable property values, followed by General Fund fund balance increases from FY 2019 to FY 2020, as a result of a recent Commission policy to limit spending to operating revenue receipts and failed FY 2018 ballot property tax reform for which the Commission set aside FY 2019 recurring ad valorem revenues. Commission-approved increases to residential impact fees is the primary reason for the increase for Special Revenue funds totaling \$15.2 million; in addition, the Transportation Trust Fund and the Fire District Fund also benefited from the increase in taxable property values (\$9.2 million combined). Finally, increased building activities are reflected in the Building Services Fund (\$6.7 million). Capital Improvement funds decreased \$4.7 million with the completion of the combined fire station funded with the 2015 sales tax bond financing; however, the FY 2020 Capital Improvement funds includes \$17.5 million toward a new Sheriff's Office training facility funded through internal County fund loans. Further specific information on budget increases (or decreases) can be found under the individual fund and associated County department within this budget document (see, for example, the "Reader's Guide" within this section of the budget document), but also may be a part of the following general discussion.

Long-term St. Johns County Goals

While there generally 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 adopted 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 are also impacted by 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 2019 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.

Executive Summary of Key Budget Issues (cont.)

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.

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 13th consecutive year. In FY 2015 the County also concluded a major development agreement for its first intensive commercial development zone expediting the extension of State Road 9B and its connection with Interstate 95, County Road 2209 and Race Track Road. Burkhardt Distributing Company will construct a new 113,000 square-foot corporate office/distribution center while expanding its employee base in late 2017.

- 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. Over 229 professional staff positions have been added since FY 1997. 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. Moreover, an alternative Fire MSBU financing initiative failed during FY 2008. The County Commission approved an increase in the Fire District millage rate back to 1.20 mils in FY 2010 and a further increase to 1.40 mils for FY 2012, 1.4625 in FY 2016, and to 1.4700 in FY 2017. However, capital expenditures have continued to be largely deferred since FY 2009. Union negotiations also took place and wage concessions were made by the Union for FY 2013 to help address a structural operating deficit in the Fire District Fund. Federal SAFER grants in FY 2013 and FY 2016 helped fund staffing for fire stations in Palencia and Nocatee respectively, bringing the total professionally-staffed stations to seventeen.

The Board has also consistently attempted to address 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 addition, County Emergency Medical Services (EMS) and Emergency Management have also been consistently expanded during this same time. The EMS budget more than doubled over the same time with 3 new ambulance crews added. To meet State initiatives, the Emergency Management budget almost tripled during the same time. Emergency Management continued further service improvement with the construction of a new, better located County Emergency Operations Center during FY 2009. Most significantly, a \$27 million new 800-Megahertz emergency interoperable radio system was completed during FY 2013 that significantly enhances public safety operations in the County.

Executive Summary of Key Budget Issues (cont.)

Short-term: For FY 2020, the Fire District Fund reflects the addition of eighteen firefighter positions to be assigned to the new northwest fire station. The Fire District Fund operates in a net positive position for FY 2020, leveraging a SAFER (Staffing for Adequate Fire & Emergency Response) grant for three years. 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.

- 3. Address the County's Long-term Financial Stability:** The Board highlighted the following as particular concerns: 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 only when necessary in order 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.

Short-term: FY 2020 reflects aggregate County reserves of \$244.5 million including 63.3 million in the General Fund. For FY 2020, the General Fund maintains approximately \$28.8 million, per the Commission's reserve policy to maintain no less than two months of regular General Fund operating expenditures. In addition, the General Fund includes a one-time reserve surplus of approximately \$15.0 million.

- 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. The County CIP has generally fallen to FY 2004 funding levels despite increasing population and service demands since that time. In addition, aging of certain County facilities coupled with several years of budget reductions resulted in a significant backlog of deferred maintenance. 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. Transportation infrastructure reflects a backlog of road capacity projects and an emerging need for increased pavement management. 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. In 1998 the Board implemented a multi-year plan to pave unpaved County roads at \$1.0 million per year through the use of low cost alternatives such as asphalt and cold mix paving that now requires re-treatment.

Executive Summary of Key Budget Issues (cont.)

In FY 2013, engineering consultants recommended that the County increase its pavement management funding from a targeted \$4 million per year to as much as an estimated \$14 million per year in order to maintain existing County roads. The first phase of a \$30 million debt financing for several County transportation improvement projects (“03 Bond Transportation Projects Fund”) and the second phase of another \$30 million debt financing (“06 Bond Transportation Projects Fund”) have been completed. The County still has another \$30 million that it can borrow for transportation improvement projects and up to six cents in available local option gas taxes it could still impose. Current Half-cent Sales Tax revenue, however, has been largely fully utilized relative to financing County infrastructure projects through long-term debt issuance. The County still has an additional One-cent Infrastructure Sales Tax as an available option that could generate about \$40 million per year, but it requires approval in a voter referendum (that has failed four times historically in the County). Moreover, an initiative during FY 2015 for a new County One-cent Infrastructure Sales Tax failed to gain the full support of the County Commission.

Short-term: For the eighth consecutive year, the FY 2020 County budget continues to specifically address deferred maintenance projects, funding \$2.1 million Countywide. Another \$7.3 million in the FY 2020 budget addresses capital, vehicle and computer hardware/software replacements. The FY 2020 budget for pavement management totals \$10 million with plans to maintain similar levels over the five-year period.

- 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 2020 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) along with the Vaill Point Park and other additions such as the leash-free dog park (Paw Park) and skateboard facility (Skate Park) at Treaty Park. Thousands of acres of new County parkland were added. Relative to libraries, a Board decision was made in 1999 to utilize, at the time, public 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. However, the County continues to incur increased operating expenditures for these expansions.

Executive Summary of Key Budget Issues (cont.)

Short-term: A significant share of deferred maintenance funded in the FY 2020 County budget continues to address existing County parks or other recreational and library facilities. A major County bicycle/hiking trail along S.R.207 has recently been added with expansion options available through various agencies and partnerships. A New York Times national study recently ranked the County first in Florida and in the top 4% nationally for its quality of living. The County has been ranked as the healthiest county in Florida for the seventh year in a row.

- 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 2020 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.

- 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 2020 budget, the County continues to leverage Tree Bank Fund (a Special Revenue fund) resources toward adding further landscaping and beautification to County entryways. The further funding of deferred maintenance will also help address this goal.

Executive Summary of Key Budget Issues (cont.)

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 funding of deferred maintenance will also help address this County Commission goal in terms of various park or other facility improvements. The CRAs otherwise 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.sjcfi.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 2020 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 & <small>Community Outreach</small>
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”.

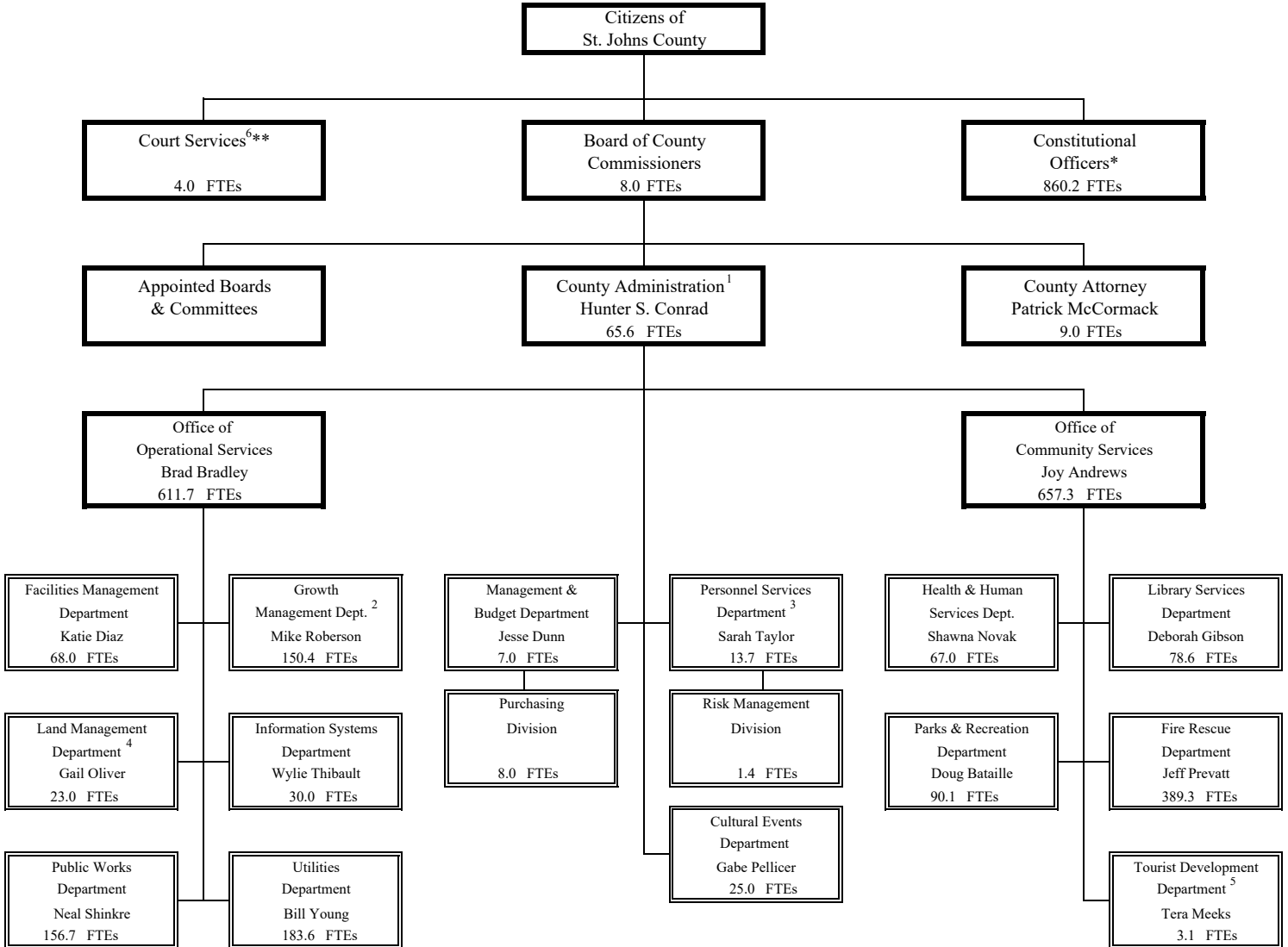
Although performance measures are reviewed and evaluated, currently they are not rigorously used in the County’s budgeting process to allocate resources. Regardless, they are considered a vital part of the budget document for communicating results to citizens.

SELECTED COUNTY PERFORMANCE MEASURES

PERFORMANCE MEASURES		Actual FY '18	Estimated FY '19	Adopted FY '20
I N P U T	Total Board Employees (FTE's)	1,275.70	1,308.25	1,355.54
	Total Adopted County Budget	\$733,177,800	\$840,609,758	\$917,082,424
	Population Estimates	238,742	251,146	264,195
	Total Capital Expenditures	\$120,699,881	\$163,749,651	\$198,279,581
O U T P U T	# Registered Voters in the County	187,125	193,075	212,004
	# Water/Sewer Equivalent Residential Connections	87,044	89,870	93,464
	# Total Building Services Permits Issued	41,385	48,412	50,832
	# Clients Requesting Social Services	10,371	9,312	9,498
	# Calls to Sheriff - Law Enforcement Operations	194,072	209,449	226,159
	Average Daily Corrections Inmate Population	436	444	450
E F F I C	Total Board FTE's per 1,000 County Residents	5.3	5.2	5.1
	Culture and Recreation Expenditures per Capita	\$31.74	\$30.87	\$29.65
	Debt Service Fund Expenditures per Capita	\$80.21	\$89.64	\$77.08
	# Firefighters per 1,000 Residents	1.11	1.09	1.09
	Average Ambulance Urban Response Time (minutes)	5:47	6:00	6:00
	Average Ambulance Rural Response Time (minutes)	7:52	8:00	8:00
	Residential Solid Waste Collection Cost per Ton	\$124.66	\$133.28	\$144.89
	% General Government Cost to Total Budget	9.3%	9.3%	9.0%
	% Information Systems Cost to Total Budget	.67%	.70%	.43%
	Square Footage Maintained per Trade Worker	81,392	95,115	91,195
E F F E C T	Aggregate County Millage Rate	7.2518	7.2511	7.2512
	# Ordinances / Resolutions Adopted	521	514	514
	County Crime Rate Index (per 100,000 residents)	1,450.6	1,149.5	1,003
	% Transportation Expenditures to Total Budget	6.2%	9.9%	10.4%
	% of Capital Dollars Spent to Budget	49.8%	44.5%	60.0%
	% Residential Recycling of Solid Waste	28%	29%	30%
	Average Salary per BCC FTE	\$51,053	\$51,570	\$52,873
	Board Employee Turnover Rate	7.7%	7.8%	9.0%
	% 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	27	28	29
	Consecutive Years receiving the GFOA Distinguished Budget Presentation Award	26	27	28



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
Bratos, Mary, Deputy Court Administrator, (904) 209-4500

Footnotes:

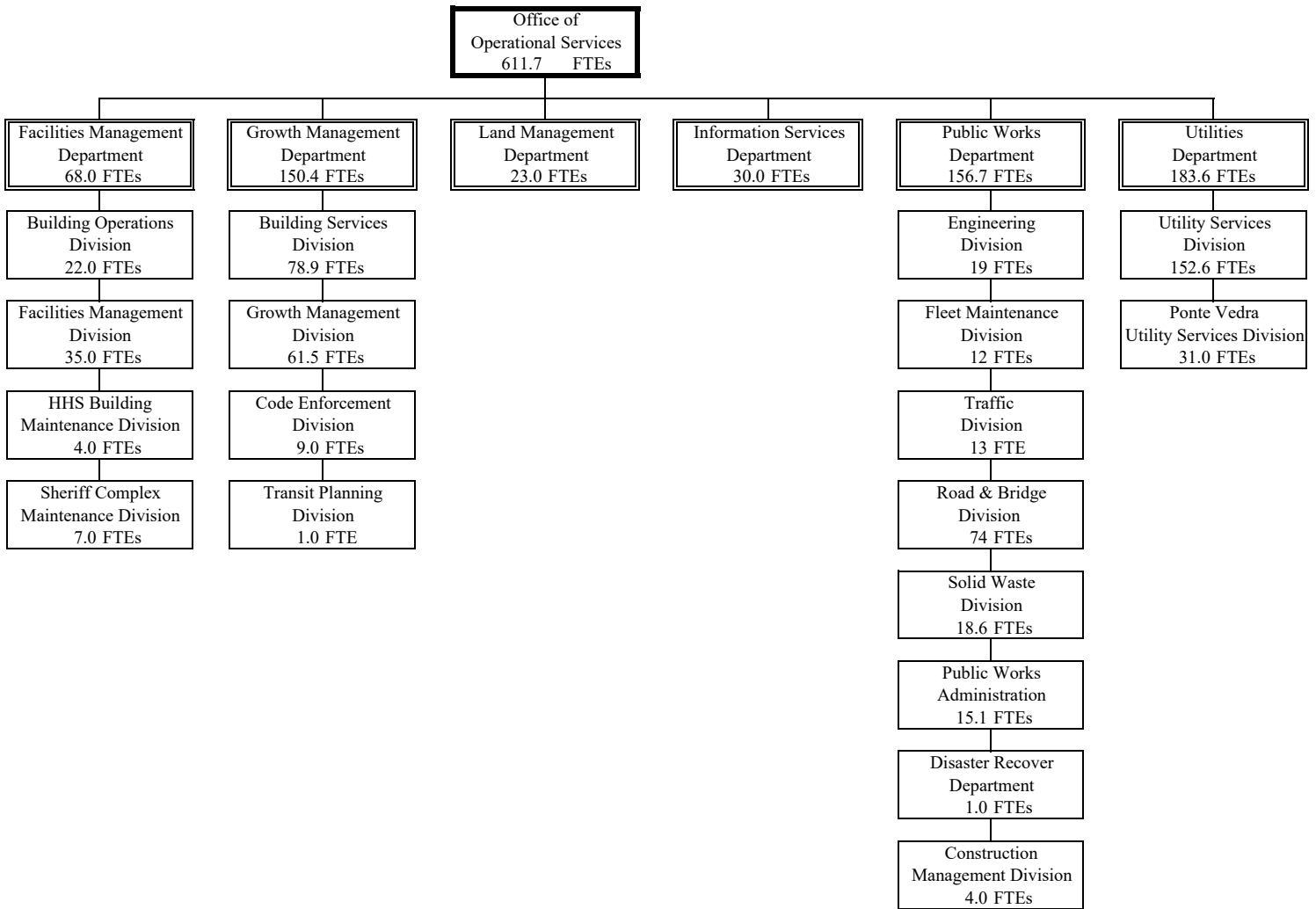
- 1.) Includes Economic Development, Intergovernmental Communications and Government Television ; 2.) Includes Tree Bank;
- 3.) Includes Workers Compensation and Health Insurance; 4.) Includes Special Districts; 5.) Includes Convention Center; 6.) Includes Veterans' Court

The following pages provide more detail on County program organization.

[Click here to return to the Main Table of Contents](#)



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



Footnotes:

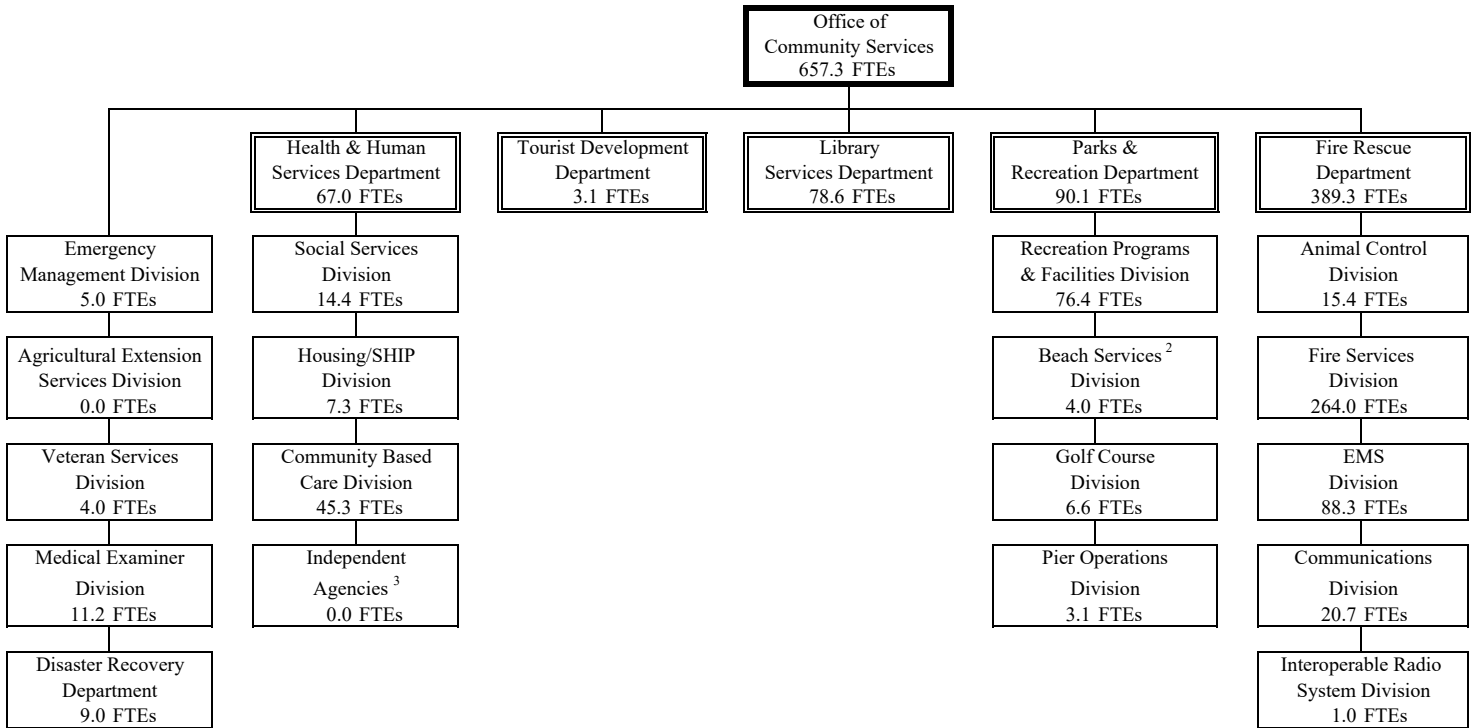
1.) Includes Soil & Water Conservation District and Ponte Vedra Zoning & Adjustment Board

Note: Development Services and Environmental Services Divisions combined into Growth Management Division

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



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



Footnotes:

1.) Includes Housing/SHIP and CRAs; 2.) Includes Aquatics; 3.) Includes Health Department.

This page provides more detail on County program organization by Assistant 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

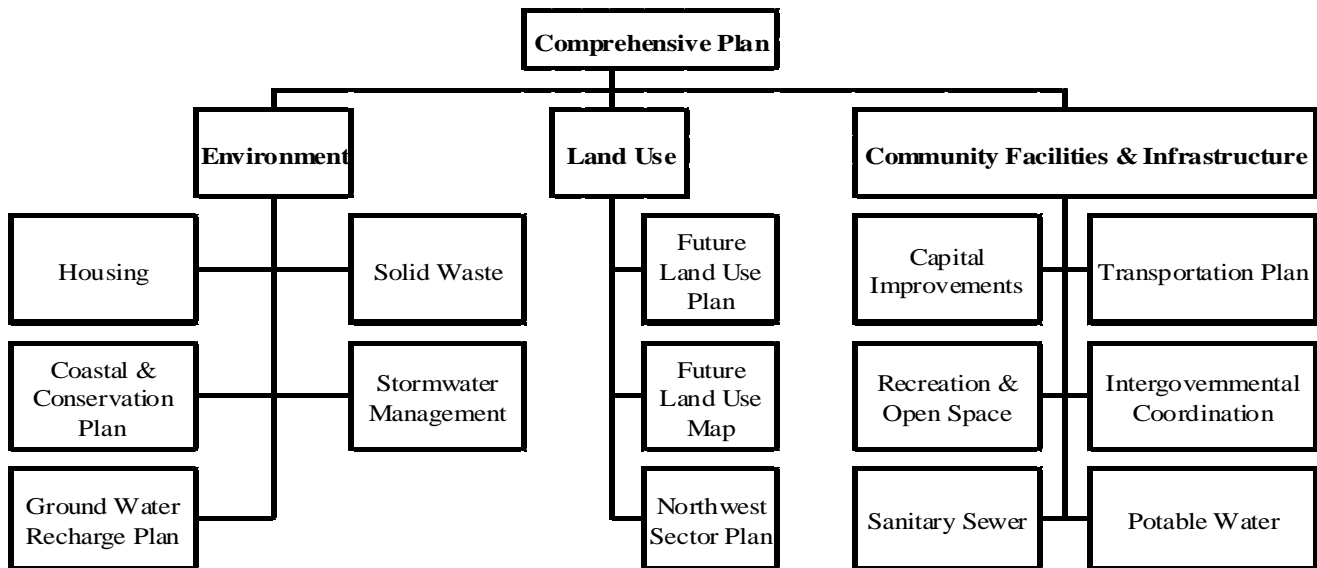
Chapter 163, Florida Statutes and Rule 9J-5 and 9J-11, Florida Administrative Code, require all local governments to adopt, implement and enforce a Comprehensive Plan and the establishment of a land-planning agency. Within St. Johns County, the Planning and Zoning Agency (PZA) serves this function. The 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 2020 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 2020 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 funds;
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.

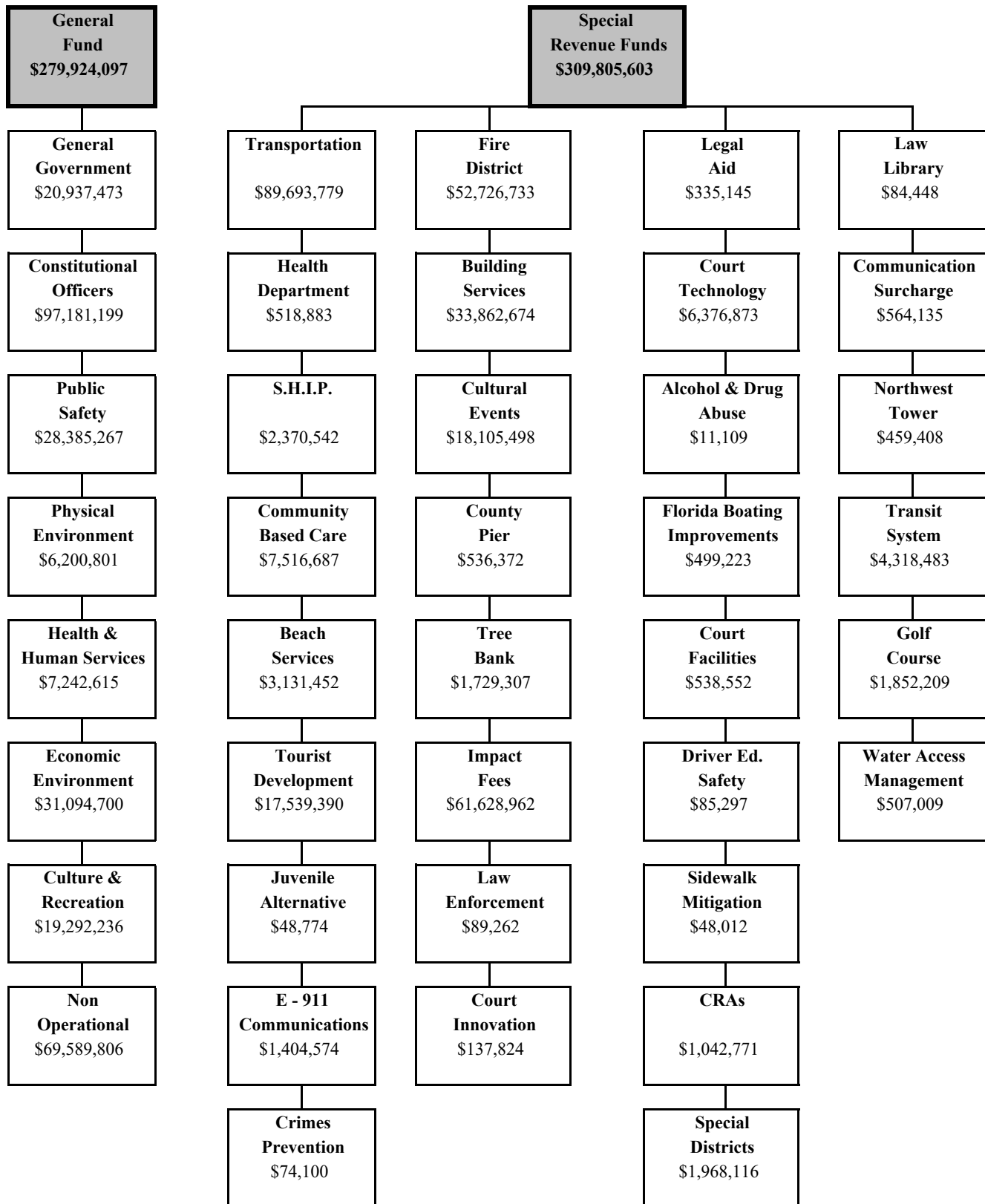
St. Johns County Fund Structure continued

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.

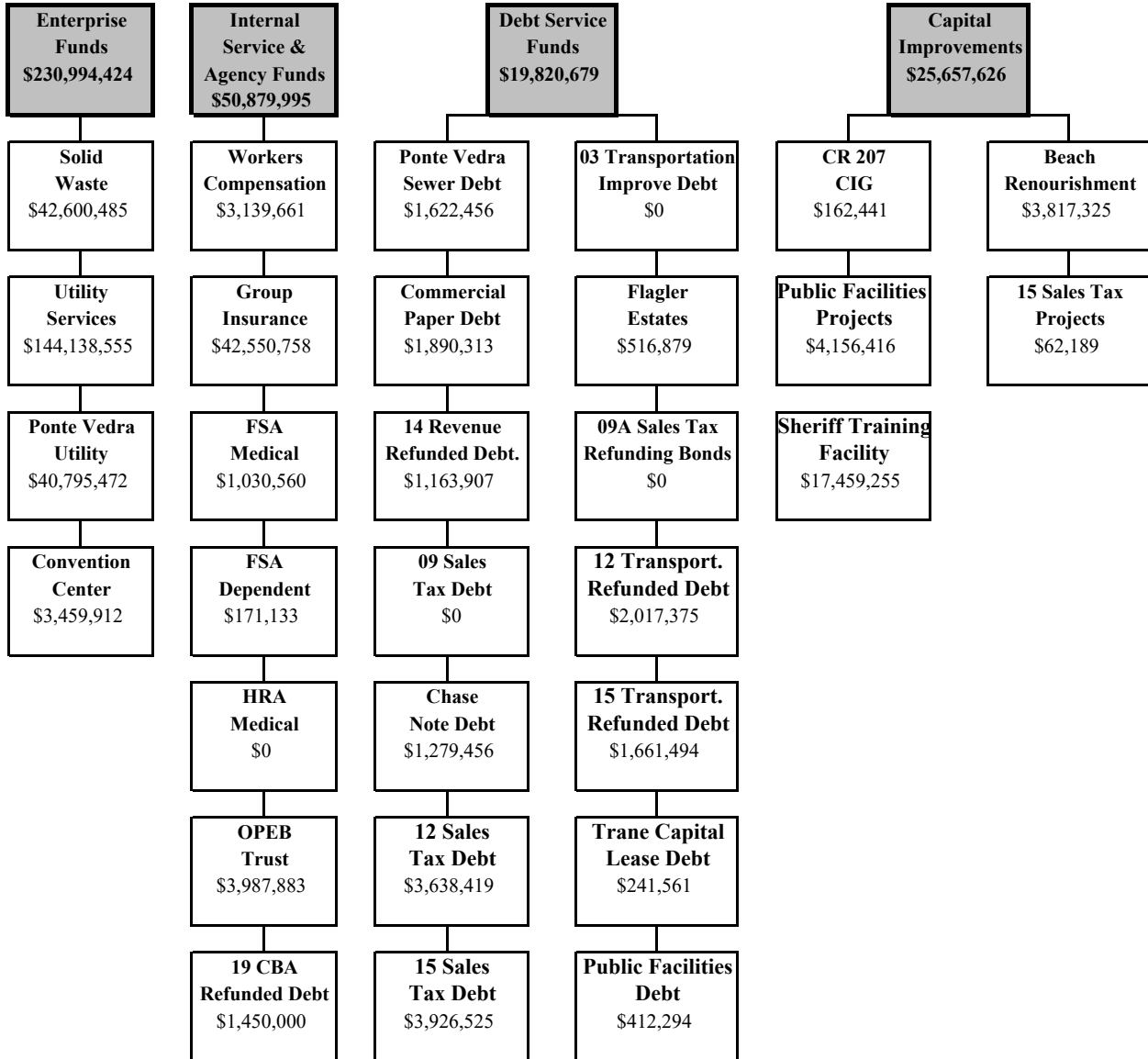
St. Johns County Financial Organizational Chart

Total County Budget

\$917,082,424



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

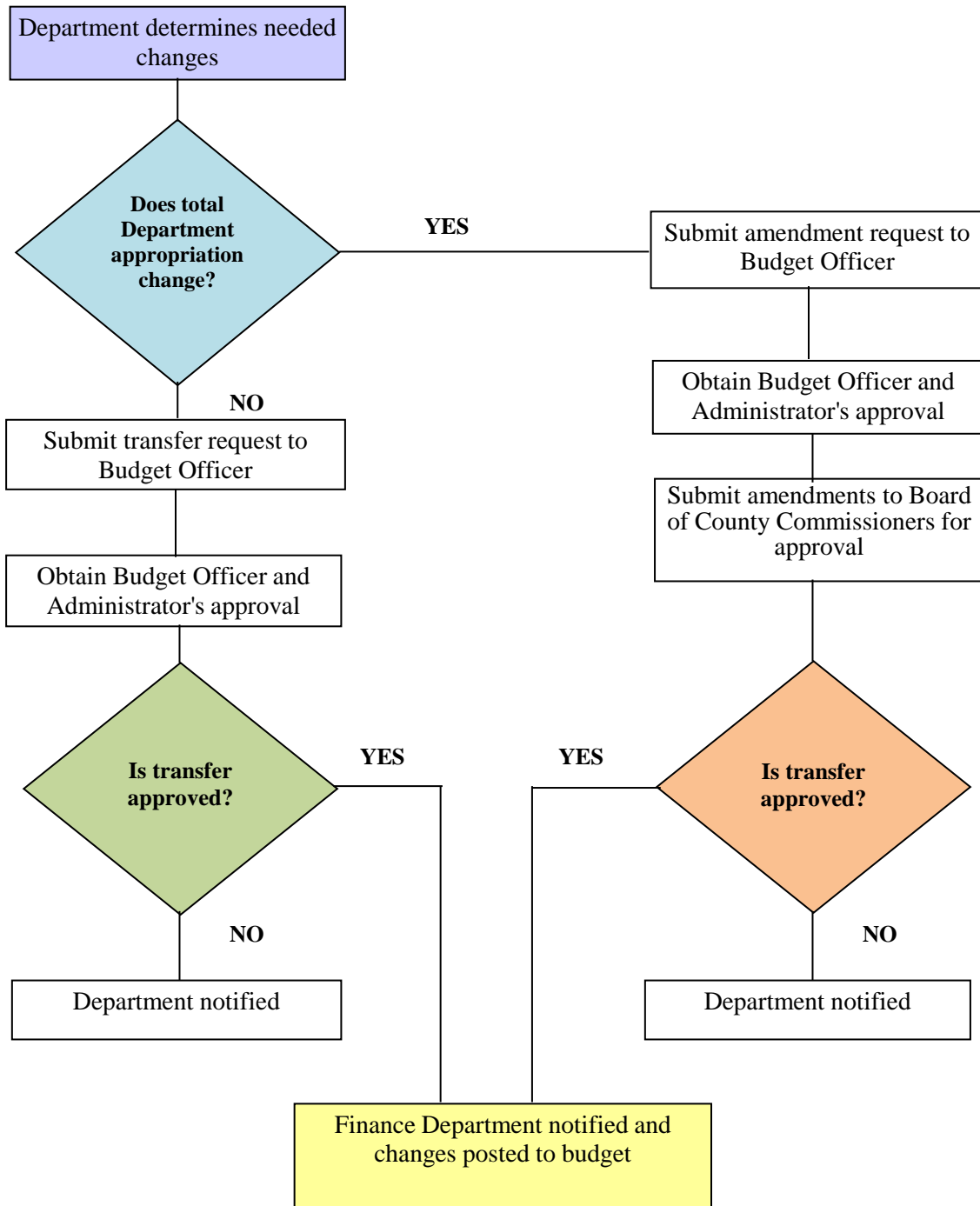
Basis of Budgeting vs. Basis of Accounting

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 2020

DATE	PARTICIPANTS	ITEM / ACTIVITIES
January 18, 2019	OMB	13th period reconciliation of carryforward balances reflected in Capital Improvement Projects (CIP).
February 11, 2019	County Admin / OMB / All Departments	Distribution of FY 2020 - 2024 CIP Forms and instructions to departments (via email).
February 19, 2019	County Commissioners / County Admin / OMB	Commission agenda to establish FY 2020 budget guidelines
March 15, 2019	County Admin / OMB / All Departments	Deadline for submission of CIP Requests by departments to OMB.
March 19, 2019	County Admin / OMB / All Departments	Budget kickoff. Distribution of Budget Instructions / Guidelines via email.
March 19, 2019	OMB / All Departments	Budget System opens for entry.
April 4, 2019	County Admin / OMB / CIP Ranking Team	Evaluation of CIPs by Ranking Team.
April 19, 2019	County Administration / OMB / Personnel Services	Deadline for evaluation and submission of position upgrades / reclasses effective October 1, 2019.
April 19, 2019	All Departments / Personnel Services	Deadline for requested budgets and new positions to be entered into the budget software.
April 19, 2019	All Departments	Deadline for all FY 2020 Department Fee Schedule updates.
May 10, 2019	OMB / All Departments	Complete Preliminary Revenue Projections.
May 22, 23 & 24, 2019	County Admin / OMB / All Departments	Administrator's budget hearings with departments and agencies.
June 1, 2019	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, 2019	Property Appraiser	Estimate of assessed property values (F.S. 200.065 [8]).
June 1, 2019	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 7, 2019	County Admin / OMB	Complete Year-end and Mid-year budget review.
June 7, 2019	OMB	Complete compilation, correction, and verification of all departmental requested budget information.
July 1, 2019	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 2020 (continued)

DATE	PARTICIPANTS	ITEM / ACTIVITIES
July 9, 2019	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, 2019	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]).
July 16, 2019	County Commissioners / County Admin / OMB	Board Special Meeting on "Recommended Budget."
July 16, 2019	County Commissioners / County Admin / OMB	Board sets Tentative Millage Rates for FY 2020 (F.S. 200.065 [2][a][4(b)]).
July 17, 2019	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 1, 2019	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 14, 2019	OMB / All Departments	Deadline for submission of FY 2019 Budget Carry forwards to the FY 2020 Budget from departments and agencies.
August 15, 2019	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 23, 2019	Property Appraiser	Mailing of Notices of Proposed Property Taxes (TRIM) (F.S. 200.065 [2][b]).
August 23, 2019	All Departments	Deadline for all FY 2020 Department Narrative Page updates.
September 12, 2019	County Commissioners / County Admin / OMB	Any changes of Non-Ad Valorem Assessment(s), such as Solid Waste Assessments, to BCC for Approval.
September 12, 2019	County Commissioners / County Admin / OMB	First Public Hearing to adopt proposed millage and FY 2020 budget (F.S. 200.065 [2][c]).
September 20, 2019	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 24, 2019	OMB / All Departments	Updated FY 2020 fee schedule to BCC for approval.
September 24, 2019	County Commissioners County Admin / OMB	Second and Final Public Hearing to adopt final millage and FY 2020 budget (F.S. 200.065 [2][d]).
September 27, 2019	OMB	Submit approved final millage and budget resolutions to Property Appraiser and Tax Collector (F.S. 200.065[4]).
October 23, 2019	County Admin / OMB	Submit TRIM Compliance Package to D.O.R. (Form DR-487) (F.S. 200.065 and 200.069).
December 23, 2019	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:			
County Goal #1: Promote Economic Development			
<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. 			
County Goal #6: Maintain and Enhance the County's Quality of Life			
<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. 			
County Goal #10: Improve/Expand Communication and Services to Citizens			
<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. 			
PERFORMANCE MEASURES			
		Actual	Estimated
		FY '13	FY '14
			Adopted
			FY '15
I N P U T	Number of Full-time Equivalents (FTEs)	52	50,265
	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
	# of Residential Clearance Sheets Reviews	21,749	21,000
	# of Site Inspections	15,149	17,456
	# of Land Development Application Reviews/ FTE	283	374
	# of Residential Clearance Sheets Reviews/FTE	5,437	5,250
	Per Capita Cost of Program (Adjusted for Inflation)	\$16.57	\$16.72
		\$17.73	
E F F I C I E N C Y	% Compliance with the Land Development Code	100%	100%
	% Time Meeting Agenda Deadlines Met	100%	100%
	% Compliance with the Comprehensive Plan	100%	100%
	% of NER Notices Met	100%	100%

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.sjcfi.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 Fund	Transportation Trust Fund	Fire District (MSTU)	Summer Haven (MSTU)	Vilano Street Lighting (MSTU)	St.Aug.So. Street Lighting (MSTU)	Private Roads, Treasure Bch (MSBU) & Elkton Drainage (MSTU)
MILLAGE per \$1,000:	4.9500	0.9000	1.4700	8.5000	0.0500	0.2100	
ESTIMATED CASH FORWARD:	\$68,569,931	\$31,824,923	\$13,284,726	\$203,178	\$19,264	\$37,165	\$3,702
ESTIMATED REVENUES:							
Taxes:							
Ad Valorem Taxes (Current)	140,200,450	25,690,713	39,372,127	72,637	12,607	52,213	
Ad Valorem Taxes (Delinquent)	125,500	15,000	30,000				
Half-Cent Sales Tax	16,057,513						
Communication Taxes	2,074,715	311,112					
Other Taxes	100,185	7,228,363					35,000
Special Assessments							278,520
Licenses and Permits	350,500		500,000				
Intergovernmental Revenue	41,854,108	19,564,222	1,395,716				
Charges for Services	11,244,075	6,093,861	50,600				
Fines and Forfeitures	499,550						
Miscellaneous Revenues:							
Interest	998,637	427,500	96,000	500	350	750	1,775
Other	787,806	562,730					
Total Revenues	214,293,039	59,893,501	41,444,443	73,137	12,957	52,963	315,295
Other Financing Sources:							
Debt Proceeds							
Transfers from Officers	3,552,328						
Transfers In	2,463,630	8,794					
Total Revenues and Other Financing Sources	220,308,997	59,902,295	41,444,443	73,137	12,957	52,963	315,295
Less Statutory Reduction	(8,954,831)	(2,033,439)	(2,002,436)	(3,657)	(648)	(2,648)	(15,765)
Total Estimated Revenues and Cash Forward	\$279,924,097	\$89,693,779	\$52,726,733	\$272,658	\$31,573	\$87,480	\$303,232
ESTIMATED EXPENDITURES:							
General Government	\$37,001,006						
Public Safety	109,502,933		\$41,983,285				
Physical Environment	6,200,801						
Transportation		\$72,811,911		\$272,658	\$12,442	\$46,824	\$39,578
Economic Environment	31,094,700						
Human Services	7,242,615						
Culture and Recreation	19,292,236						
Debt Service							90,989
Transfers Out	6,329,810	854,230	789,087				8,794
Total Expenditures and Uses	216,664,101	73,666,141	42,772,372	272,658	12,442	46,824	139,361
Reserves	63,259,996	16,027,638	9,954,361		19,131	40,656	163,871
Total Appropriated Expenditures and Reserves	\$279,924,097	\$89,693,779	\$52,726,733	\$272,658	\$31,573	\$87,480	\$303,232

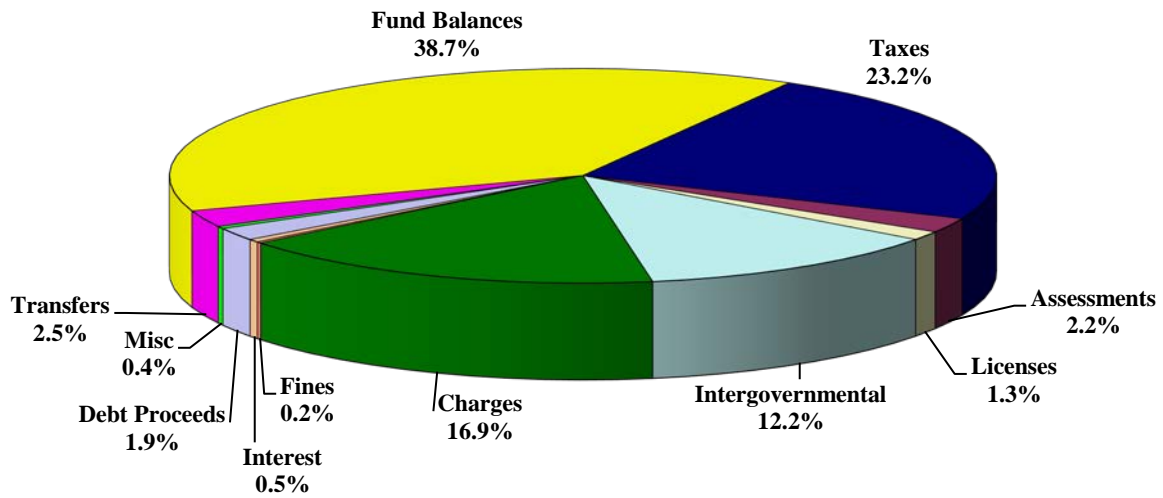
ALL FUNDS SUMMARY OF BUDGETED REVENUES AND EXPENDITURES (cont.)

	Health Dept. <u>Fund</u>	Other Special Revenue <u>Funds</u>	Enterprise <u>Funds</u>	Internal Service / Trust <u>Funds</u>	Debt Service <u>Funds</u>	Capital Improvement <u>Funds</u>	Total All Funds
MILLAGE per \$1,000:	0.0171						16.0971
ESTIMATED CASH FORWARD:	\$48,553	\$81,234,245	\$122,933,899	\$13,259,982	\$1,411,941	\$21,792,403	\$354,623,912
ESTIMATED REVENUES:							
Taxes:							
Ad Valorem Taxes (Current)	488,124	1,098,471					206,987,342
Ad Valorem Taxes (Delinquent)							170,500
Half-Cent Sales Tax					5,092,103		21,149,616
Communication Taxes							2,385,827
Other Taxes		13,262,149			2,145,851		22,771,548
Special Assessments		20,160,904	678,909		355,000		21,473,333
Licenses and Permits		11,708,350	356,700				12,915,550
Intergovernmental Revenue		16,018,989	2,039,009		1,147,043	2,000,000	84,019,087
Charges for Services		20,670,624	84,642,673	33,727,343			156,429,176
Fines and Forfeitures		1,571,269	14,000				2,084,819
Miscellaneous Revenues:							
Interest	2,750	651,883	1,815,979	89,250	2,725	256,718	4,344,817
Other		2,819,861	80,593	100,000			4,350,990
Total Revenues	490,874	87,962,500	89,627,863	33,916,593	8,742,722	2,256,718	539,082,605
Other Financing Sources:							
Debt Proceeds			17,578,101				17,578,101
Transfers from Officers							3,552,328
Transfers In	4,000	1,280,850	854,561	3,712,883	9,683,904	1,610,183	19,618,805
Total Revenues and Other Financing Sources	494,874	89,243,350	108,060,525	37,629,476	18,426,626	3,866,901	579,831,839
Less Statutory Reduction	(24,544)	(4,306,330)		(9,463)	(17,888)	(1,678)	(17,373,327)
Total Estimated Revenues and Cash Forward	\$518,883	\$166,171,265	\$230,994,424	\$50,879,995	\$19,820,679	\$25,657,626	\$917,082,424
ESTIMATED EXPENDITURES:							
General Government		\$9,718,835		\$36,241,054			\$82,960,895
Public Safety		25,769,082				\$21,188,171	198,443,471
Physical Environment		636,315	\$139,852,547		\$17,900		146,707,563
Transportation		22,110,247				158,718	95,452,378
Economic Environment		2,084,655	280,799				33,460,154
Human Services	\$518,883	7,576,570					15,338,068
Culture and Recreation		26,315,295				3,224,412	48,831,943
Debt Service		257,320	12,858,895		18,545,778		31,752,982
Transfers Out		7,924,001		3,712,883			19,618,805
Total Expenditures and Uses	518,883	102,392,320	152,992,241	39,953,937	18,563,678	24,571,301	672,566,259
Reserves		63,778,945	78,002,183	10,926,058	1,257,001	1,086,325	244,516,165
Total Appropriated Expenditures and Reserves	\$518,883	\$166,171,265	\$230,994,424	\$50,879,995	\$19,820,679	\$25,657,626	\$917,082,424

The Adopted FY 2020 County Budget

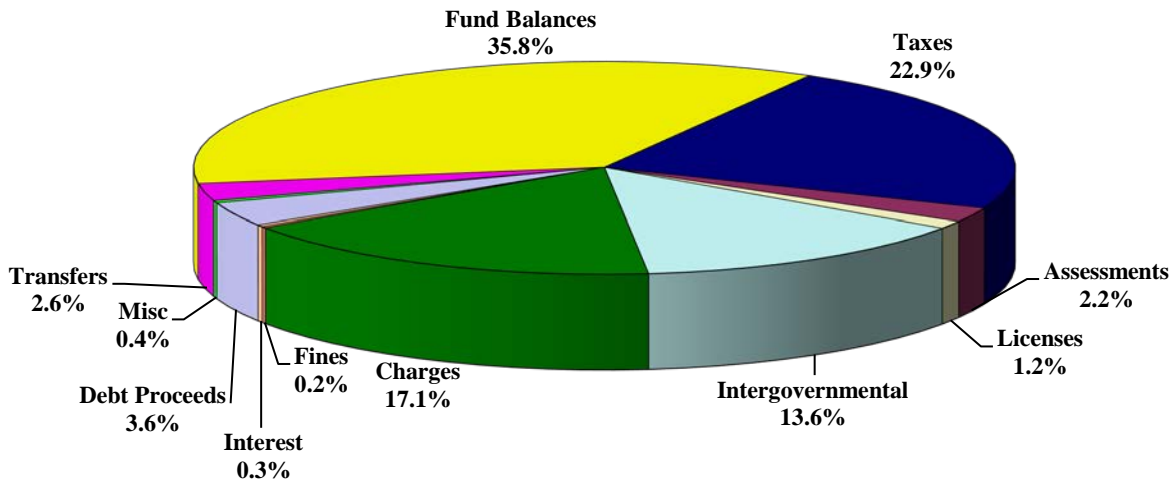
Where the money will come from...

FY 2020 County Revenue by Category
\$917,082,424



Compare to the FY 2019 Adopted Budget...

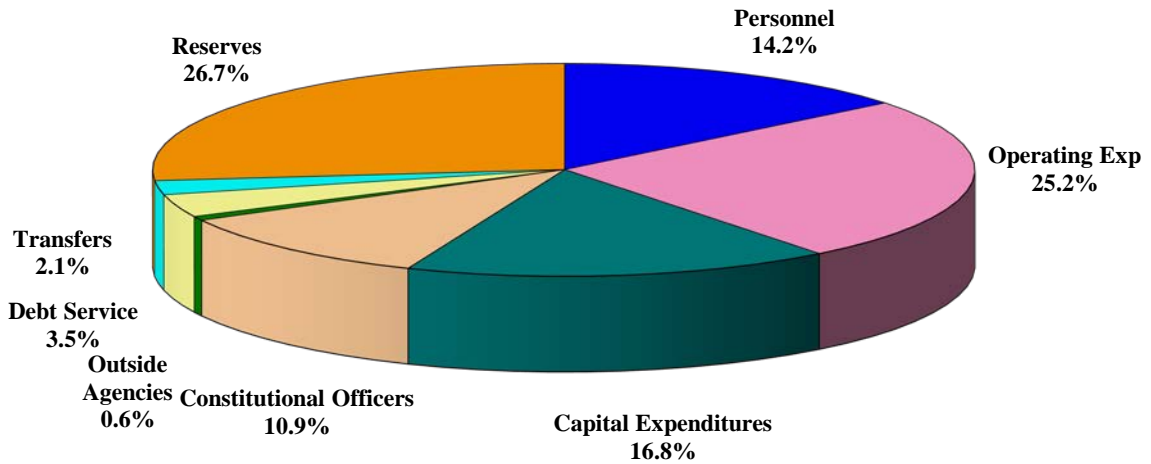
FY 2019 County Revenue by Category
\$841,799,558



The Adopted FY 2020 County Budget

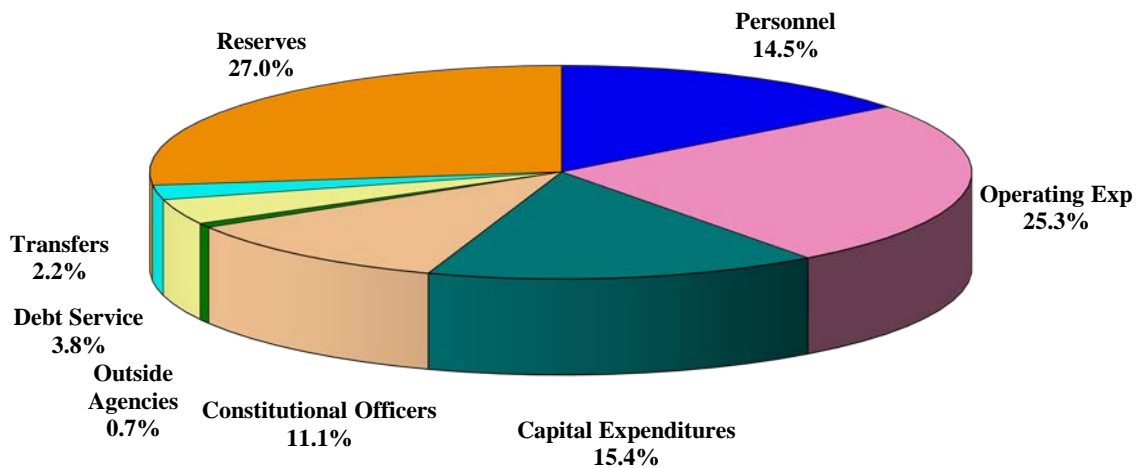
Where the money will go...

FY 2020 County Expenditures by Category
\$917,082,424



Compare to the FY 2019 Adopted Budget...

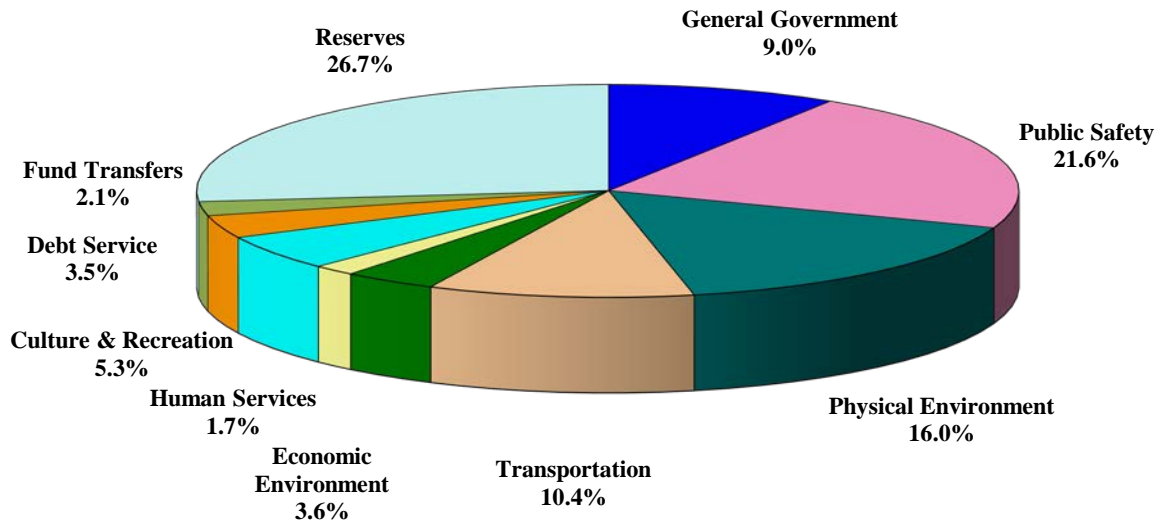
FY 2019 County Expenditures by Category
\$841,799,558



The Adopted FY 2020 County Budget

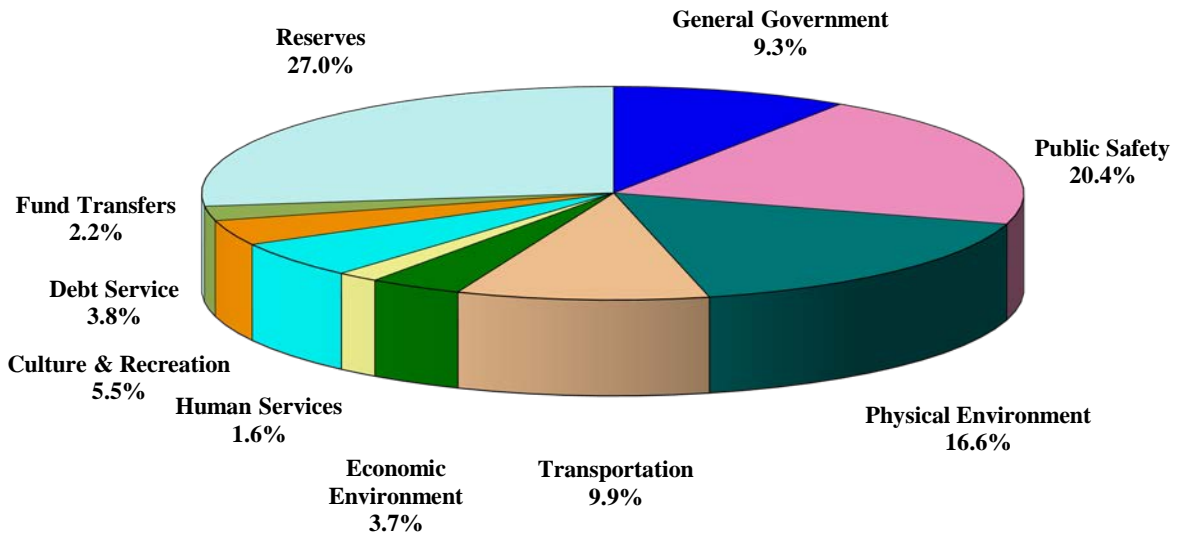
Where the money will go...

FY 2020 County Expenditures by Service Area
\$917,082,424



Compare to the FY 2019 Adopted Budget...

FY 2019 County Expenditures by Service Area
\$841,799,558



St. Johns County

Combined FY 2020 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	\$140,325,950	\$66,831,892					\$207,157,842
All Other Taxes	2,174,900	15,008,261					17,183,161
Special Assessments		20,439,424	\$678,909		\$355,000		21,473,333
Licenses & Permits	350,500	12,208,350	356,700				12,915,550
Intergovernmental	57,911,621	42,807,290	2,039,009		8,384,997	\$2,000,000	113,142,917
Charges for Services	11,244,075	26,815,085	84,642,673	\$33,727,343			156,429,176
Fines and Forfeitures	499,550	1,571,269	14,000				2,084,819
Interest Income	998,637	1,181,508	1,815,979	89,250	2,725	256,718	4,344,817
Debt Proceeds			17,578,101				17,578,101
Miscellaneous	787,806	3,382,591	80,593	100,000			4,350,990
Admin.Fee Reduction		(754,878)					(754,878)
Statutory Reduction	(8,954,831)	(7,634,589)		(9,463)	(17,888)	(1,678)	(16,618,449)
Transfers In	6,015,958	1,293,644	854,561	3,712,883	9,683,904	1,610,183	23,171,133
Fund Balance	68,569,931	126,655,756	122,933,899	13,259,982	1,411,941	21,792,403	354,623,912
TOTAL	\$279,924,097	\$309,805,603	\$230,994,424	\$50,879,995	\$19,820,679	\$25,657,626	\$917,082,424

Fund Type:	General Fund	Special Revenue	Enterprise Funds	Internal Service	Debt Service	Capital Improvement	Total All Funds
EXPENDITURES							
Salaries	\$32,482,919	\$37,443,579	\$11,325,172	\$223,037			\$81,474,707
Benefits	14,022,916	17,682,945	4,688,816	12,269,244			48,663,921
Operating Expense	58,613,312	84,484,646	63,000,242	23,732,773	\$17,900	\$1,628,922	231,477,795
Capital Outlay	3,383,457	66,234,727	61,119,116			22,942,379	153,679,679
Constitutionals	97,181,199	2,922,095		16,000			100,119,294
Grants & Aids	4,650,488	1,128,588					5,779,076
Debt Service		348,309	12,858,895		18,545,778		31,752,982
Transfers Out	6,329,810	9,576,112		3,712,883			19,618,805
Reserves	63,259,996	89,984,602	78,002,183	10,926,058	1,257,001	1,086,325	244,516,165
TOTAL	\$279,924,097	\$309,805,603	\$230,994,424	\$50,879,995	\$19,820,679	\$25,657,626	\$917,082,424

Board FTE's	559.046	584.445	208.80	3.25	0.00	0.00	1,355.54
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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 '17	Actual FY '18	Adopted* FY '19	Adopted FY '20	% Change
General Fund	\$210,460,927	\$235,858,914	\$257,790,424	\$279,924,097	8.6%

Special Revenue Funds

- Transportation Trust	\$70,131,316	\$66,594,216	\$78,594,283	\$89,693,779	14.1%
- Fire District	42,526,590	45,114,695	48,416,152	52,726,733	8.9%
- Health Department	380,435	419,349	428,205	518,883	21.2%
- Building Services	22,067,221	26,026,620	27,108,270	33,862,674	24.9%
- State Housing Initiative Partnership	4,129,182	3,975,320	3,102,765	2,370,542	-23.6%
- Alcohol & Drug Abuse Trust	19,407	17,352	10,961	11,109	1.4%
- Community Based Care	6,219,410	6,771,993	6,734,361	7,516,687	11.6%
- Utility Authority	216,686	3,765	0	0	0.0%
- Beach Services	2,005,132	2,349,548	2,014,162	3,131,452	55.5%
- County Pier	445,881	485,212	460,329	536,372	16.5%
- Tourist Development	14,546,076	14,264,973	13,175,719	17,539,390	33.1%
- Cultural Events	13,793,390	16,846,744	18,604,021	18,105,498	-2.7%
- Tree Bank	3,742,374	5,974,074	2,541,537	1,729,307	-32.0%
- Impact Fees - Public Buildings	4,146,464	5,522,735	6,048,480	8,545,966	41.3%
- Impact Fees - Police Services	956,649	1,071,803	1,470,304	1,202,009	-18.2%
- Impact Fees - Fire Rescue	5,358,265	7,754,062	9,151,128	11,680,785	27.6%
- Impact Fees - Roads	19,644,115	20,039,867	26,338,898	36,123,353	37.1%
- Impact Fees - Parks	1,949,305	2,588,924	3,426,201	4,076,849	19.0%
- E-911 Communications	1,943,801	1,712,602	1,476,342	1,404,574	-4.9%
- Law Enforcement Trust	80,788	102,737	84,605	89,262	5.5%
- Crimes Prevention Trust	69,668	73,164	70,298	74,100	5.4%
- Court Innovation	140,519	158,248	120,807	137,824	14.1%
- Legal Aid	322,131	322,132	328,575	335,145	2.0%
- Law Library	71,207	74,455	40,708	84,448	107.4%
- Juvenile Alternative Programs	41,845	44,224	37,529	48,774	30.0%
- Court Technology	5,494,773	5,792,854	5,909,422	6,376,873	7.9%
- Communications Surcharge	350,629	415,442	547,750	564,135	3.0%
- Florida Boating Improvement	443,168	469,602	531,583	499,223	-6.1%
- Water Access Management	0	0	0	507,009	100.0%
- Northwest Tower	327,450	358,579	432,353	459,408	6.3%
- Court Facilities Trust	520,039	519,681	407,565	538,552	32.1%
- Driver's Safety Education	106,935	80,822	78,574	85,297	8.6%
- West Augustine CRA	308,299	344,817	371,607	422,397	13.7%
- Flagler Estates CRA	95,117	114,621	133,989	155,430	16.0%
- Vilano CRA	331,805	381,551	408,021	464,944	14.0%

ALL FUNDS COUNTY BUDGET SUMMARY (cont.)

FUND	Actual FY '17	Actual FY '18	Adopted* FY '19	Adopted FY '20	% Change
Special Revenue Funds (cont.)					
- Transit System	\$2,273,522	\$2,772,187	\$3,315,845	\$4,318,483	30.2%
- Golf Course	2,613,695	2,336,892	1,658,122	1,852,209	11.7%
- Vilano Street Lighting District	20,103	24,825	26,594	31,573	18.7%
- Elkton Drainage District	34,683	38,016	37,053	37,047	0.0%
- St. Aug. South St. Lighting District	53,490	69,650	73,736	87,480	18.6%
- Treasure Beach M.S.B.U.	280,410	270,170	257,393	255,987	-0.5%
- CH Arnold Road Grading M.S.B.U.	8,966	9,778	0	0	0.0%
- Deerwood Lane M.S.B.U.	10,251	10,314	10,198	10,198	0.0%
- Durbin CTITF	72	97,958	119,845	223,987	86.9%
- Summer Haven M.S.T.U.	211,157	253,361	211,333	272,658	29.0%
- Coastal Hwy Dune & Beach M.S.T.U.	0	0	0	100,000	100.0%
- Sth. PV Blvd Dune & Beach M.S.T.U.	0	0	0	449,186	100.0%
- PV Beach Dune & Beach M.S.T.U.	0	0	0	500,000	100.0%
- Sidewalk Mitigation	59,848	33,477	14,774	48,012	225.0%
TOTAL	\$228,492,269	\$242,703,411	\$264,330,397	\$309,805,603	17.2%

Enterprise Funds

- Solid Waste Management	\$42,971,967	\$42,321,182	\$41,761,036	\$42,600,485	2.0%
- Utility Services	142,334,072	158,862,137	128,650,906	144,138,555	12.0%
- Ponte Vedra Utility Services	87,129,177	55,000,652	63,353,668	40,795,472	-35.6%
- Convention Center	3,295,800	3,401,505	3,447,813	3,459,912	0.4%
TOTAL	\$275,731,016	\$259,585,476	\$237,213,423	\$230,994,424	-2.6%

Internal Service Funds

- Worker Compensation Insurance	\$1,786,509	\$2,157,888	\$2,280,858	\$3,139,661	37.7%
- Health Insurance	32,061,597	36,228,127	40,097,196	42,550,758	6.1%
TOTAL	\$33,848,106	\$38,386,015	\$42,378,054	\$45,690,419	7.8%

Trust & Agency Funds

- OPEB Trust	\$7,312,577	\$6,548,042	\$4,820,843	\$3,987,883	-17.3%
- FSA-Medical	898,903	906,730	840,525	1,030,560	22.6%
- FSA-Dependent	116,269	144,466	145,994	171,133	17.2%
- HRA-Medical	95,903	0	0	0	0.0%
TOTAL	\$8,423,652	\$7,599,238	\$5,807,362	\$5,189,576	-10.6%

ALL FUNDS COUNTY BUDGET SUMMARY (cont.)

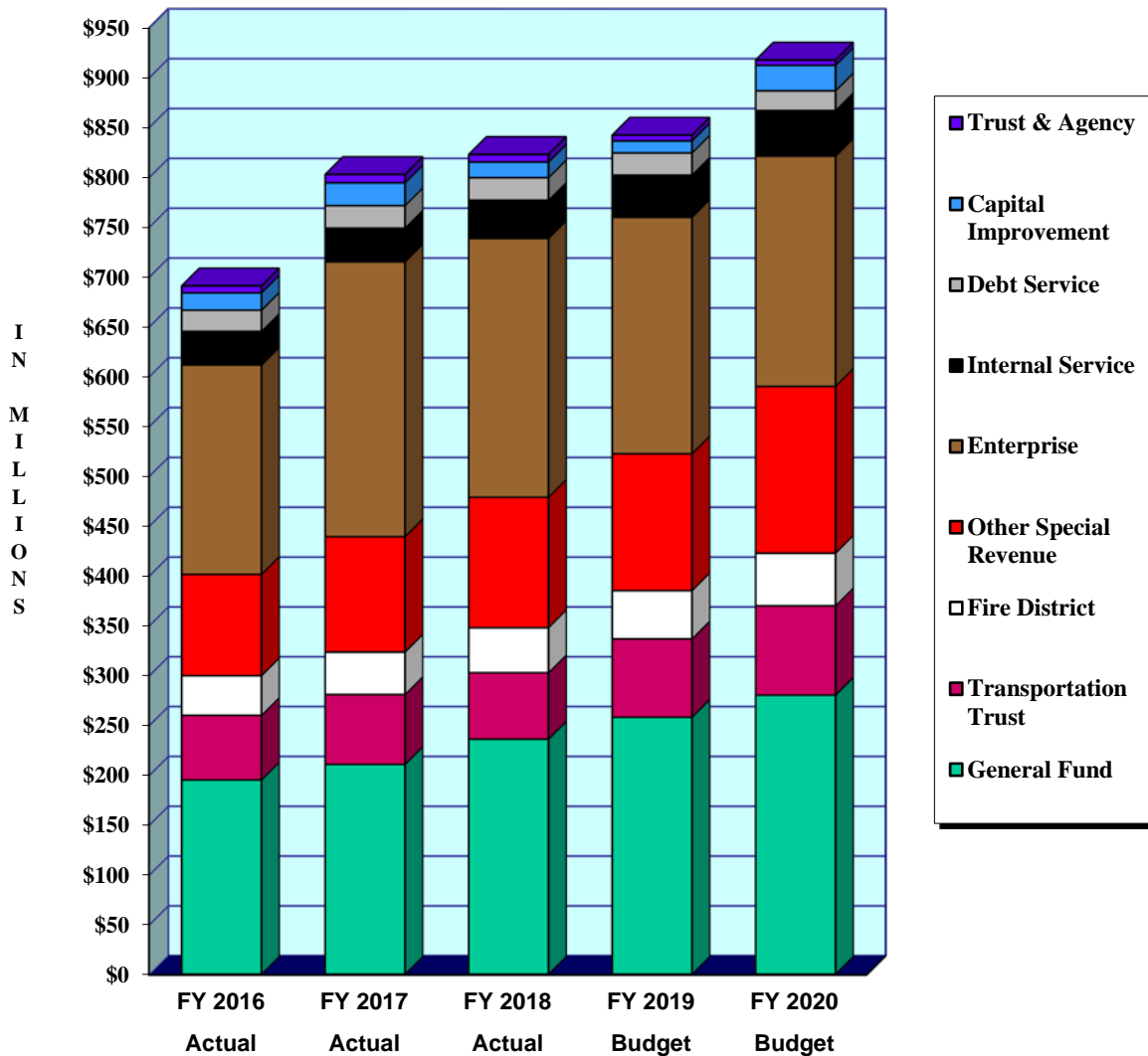
FUND	Actual FY '17	Actual FY '18	Adopted* FY '19	Adopted FY '20	% Change
Debt Service Funds					
- 12 Transportation Refunding Bonds	\$2,028,975	\$2,045,419	\$2,013,375	\$2,017,375	0.2%
- 15 Transportation Refunding Bonds	1,674,486	1,682,446	1,659,994	1,661,494	0.1%
- 09 Sales Tax Bonds	3,856,466	3,837,748	3,822,787	0	-100.0%
- 09A Sales Tax Refunding Bonds	1,589,034	1,599,548	1,568,963	0	-100.0%
- 12 Sales Tax Refunding Bonds	1,925,185	1,938,598	1,918,619	3,638,419	89.6%
- 15 Sales Tax Refunding Bonds	3,951,480	3,968,794	3,927,775	3,926,525	0.0%
- Ponte Vedra MSD Sewer Contract	1,642,270	1,648,232	1,617,134	1,622,456	0.3%
- Commercial Paper	2,205,919	2,104,193	2,065,989	1,890,313	-8.5%
- Flagler Estates Loan	512,969	518,073	517,500	516,879	-0.1%
- 14 Revenue Sharing Refunding Bonds	1,171,581	1,178,361	1,163,307	1,163,907	0.1%
- Trane Capital Lease	243,388	242,721	241,561	241,561	0.0%
- Public Facility Note	412,271	418,881	413,466	412,294	-0.3%
- Series 2012 Chase Note	1,290,328	1,295,919	1,279,634	1,279,456	0.0%
- Hastings Capital City Loan	0	68,170	0	0	0.0%
- 19 CBA Refunding Bond	0	0	0	1,450,000	100.0%
TOTAL	\$22,504,352	\$22,547,103	\$22,210,104	\$19,820,679	-10.8%
Capital Improvement Funds					
- Beach Re-Nourishment Projects	\$3,053,901	\$2,478,855	\$3,666,559	\$3,817,325	4.1%
- SR 207 CIG Developers Projects	156,718	159,441	158,718	162,441	2.3%
- 15 Sales Tax Construction Projects	15,002,834	8,358,553	4,750,767	62,189	-98.7%
- Public Facilities Projects	4,683,541	4,717,547	3,493,750	4,156,416	19.0%
- Sheriff Training Facility	0	0	0	17,459,255	100.0%
TOTAL	\$22,896,994	\$15,714,396	\$12,069,794	\$25,657,626	112.6%
Grand Total	\$802,357,316	\$822,394,553	\$841,799,558	\$917,082,424	8.9%

* = "Adopted*" as amended as of January 31, 2019

ST. JOHNS COUNTY, FLORIDA

BUDGET BY FUND TYPE

Fund Revenues:	Actual FY 2016	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
General Fund	\$194,912,337	\$210,460,927	\$235,858,914	\$257,790,424	\$279,924,097
Transportation Trust	\$64,776,268	\$70,131,316	\$66,594,216	\$78,594,283	\$89,693,779
Fire District	\$39,743,846	\$42,526,590	\$45,114,695	\$48,416,152	\$52,726,733
Other Special Revenue	\$101,728,652	\$115,834,363	\$130,994,500	\$137,319,962	\$167,385,091
Enterprise	\$210,044,848	\$275,731,016	\$259,585,476	\$237,213,423	\$230,994,424
Internal Service	\$33,752,172	\$33,848,106	\$38,386,015	\$42,378,054	\$45,690,419
Debt Service	\$21,253,574	\$22,504,352	\$22,547,103	\$22,210,104	\$19,820,679
Capital Improvement	\$17,296,323	\$22,896,994	\$15,714,396	\$12,069,794	\$25,657,626
Trust & Agency	\$7,011,848	\$8,423,652	\$7,599,238	\$5,807,362	\$5,189,576
Total	\$690,519,868	\$802,357,316	\$822,394,553	\$841,799,558	\$917,082,424



COUNTY REVENUE BY FUND TYPE

Revenue Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change From '19
GENERAL FUND					
Taxes	\$111,405,655	\$119,153,826	\$133,758,963	\$142,500,850	6.5%
Special Assessments	0	0	0	0	0.0%
Licenses & Permits	276,732	281,857	268,355	350,500	30.6%
Intergovernmental Revenue	23,299,461	51,716,743	67,127,314	57,911,621	-13.7%
Charges for Service	10,505,856	13,076,556	10,505,723	11,244,075	7.0%
Fines & Forfeitures	447,913	457,699	364,355	499,550	37.1%
Miscellaneous Revenue	1,613,812	3,945,142	1,559,293	1,786,443	14.6%
Total Revenue	147,549,429	188,631,823	213,584,003	214,293,039	0.3%
Other Financing Sources	11,909,404	8,995,218	5,316,080	6,015,958	13.2%
Total Revenue & Other Financing Sources	159,458,833	197,627,041	218,900,083	220,308,997	0.6%
Admin Fee Reduction	0	0	0	0	0.0%
Less 5% per F.S. 129.01	0	0	(8,299,854)	(8,954,831)	7.9%
Estimated Cash Forward	51,002,094	38,231,873	47,190,195	68,569,931	45.3%
TOTAL GENERAL FUND	\$210,460,927	\$235,858,914	\$257,790,424	\$279,924,097	8.6%
SPECIAL REVENUE FUNDS					
Taxes	\$57,353,251	\$63,055,769	\$69,319,888	\$81,840,153	18.1%
Special Assessments	12,544,078	17,063,213	18,704,064	20,439,424	9.3%
Licenses & Permits	8,940,522	11,014,602	9,888,466	12,208,350	23.5%
Intergovernmental Revenue	22,014,822	20,567,188	34,573,411	42,807,290	23.8%
Charges for Services	22,645,035	26,772,639	24,643,004	26,815,085	8.8%
Fines & Forfeitures	1,604,417	1,596,336	1,482,605	1,571,269	6.0%
Miscellaneous Revenue	6,017,218	4,416,565	3,842,426	4,564,099	18.8%
Total Revenue	131,119,343	144,486,312	162,453,864	190,245,670	17.1%
Other Financing Sources	2,307,571	4,196,376	1,934,684	1,293,644	-33.1%
Total Revenue & Other Financing Sources	133,426,914	148,682,688	164,388,548	191,539,314	16.5%
Admin Fee Reduction	(243,619)	(646,482)	(654,389)	(754,878)	15.4%
Less 5% per F.S. 129.01	0	0	(6,669,490)	(7,634,589)	14.5%
Estimated Cash Forward	95,308,974	94,667,205	107,265,728	126,655,756	18.1%
TOTAL SPECIAL REVENUE	\$228,492,269	\$242,703,411	\$264,330,397	\$309,805,603	17.2%

COUNTY REVENUE BY FUND TYPE (cont.)

Revenue Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change From '19
ENTERPRISE FUNDS					
Taxes	\$0	\$0	\$0	\$0	0.0%
Special Assessments	583,036	663,999	604,670	678,909	12.3%
Licenses & Permits	326,942	368,188	312,000	356,700	14.3%
Intergovernmental Revenue	1,264,619	2,691,462	4,155,069	2,039,009	-50.9%
Charges for Services	78,187,655	81,476,965	77,894,559	84,642,673	8.7%
Fines & Forfeitures	13,839	16,043	11,000	14,000	27.3%
Miscellaneous Revenue	17,747,206	14,430,000	1,018,454	1,896,572	86.2%
Total Revenue	98,123,297	99,646,657	83,995,752	89,627,863	6.7%
Other Financing Sources	66,094,083	36,937,656	30,906,368	18,432,662	-40.4%
Total Revenue & Other Financing Sources	164,217,380	136,584,313	114,902,120	108,060,525	-6.0%
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	111,513,636	123,001,163	122,311,303	122,933,899	0.5%
TOTAL ENTERPRISE	\$275,731,016	\$259,585,476	\$237,213,423	\$230,994,424	-2.6%
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	30,193,508	32,048,727	32,636,356	33,727,343	3.3%
Fines & Forfeitures	65	0	0	0	0.0%
Miscellaneous Revenue	3,857,156	2,932,355	195,259	189,250	-3.1%
Total Revenue	34,050,729	34,981,082	32,831,615	33,916,593	3.3%
Other Financing Sources	5,829,445	3,601,244	3,712,883	3,712,883	0.0%
Total Revenue & Other Financing Sources	39,880,174	38,582,326	36,544,498	37,629,476	3.0%
Admin Fee Reduction	0	0	0	0	0.0%
Less 5% per F.S. 129.01	0	0	(9,687)	(9,463)	-2.3%
Estimated Cash Forward	2,391,584	7,402,927	11,650,605	13,259,982	13.8%
TOTAL INTERNAL SERVICE	\$42,271,758	\$45,985,253	\$48,185,416	\$50,879,995	5.6%

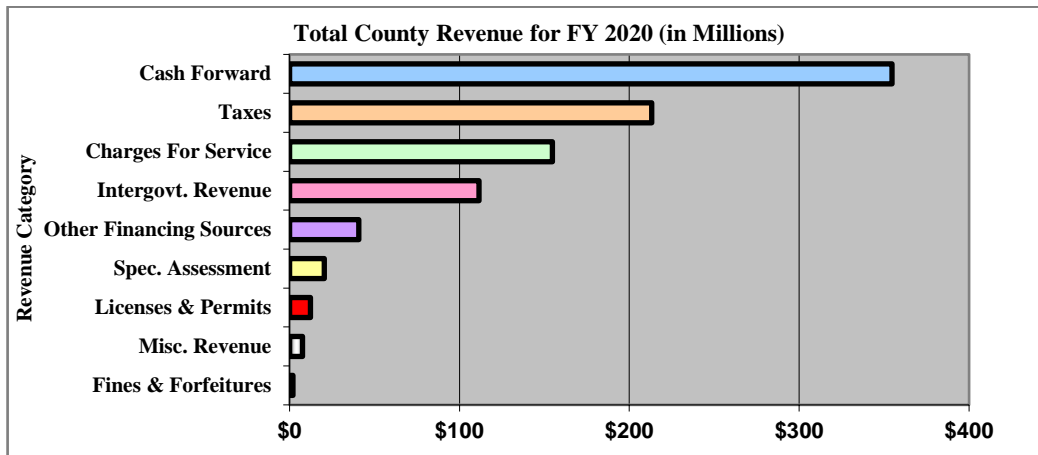
COUNTY REVENUE BY FUND TYPE (cont.)

Revenue Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change From '19
DEBT SERVICE FUNDS					
Taxes	\$0	\$0	\$0	\$0	0.0%
Special Assessments	359,331	354,256	355,000	355,000	0.0%
Licenses & Permits	0	0	0	0	0.0%
Intergovernmental Revenue	9,216,416	8,847,545	9,242,519	8,384,997	-9.3%
Charges for Services	0	0	0	0	0.0%
Fines & Forfeitures	0	0	0	0	0.0%
Miscellaneous Revenue	114,643	511,048	5,975	2,725	-54.4%
Total Revenue	9,690,390	9,712,849	9,603,494	8,742,722	-9.0%
Other Financing Sources	9,365,561	9,504,583	9,317,606	9,683,904	3.9%
Total Revenue & Other Financing Sources	19,055,951	19,217,432	18,921,100	18,426,626	-2.6%
Admin. Fee Reduction	0	0	0	0	0.0%
Less 5% per F.S. 129.01	0	0	(18,037)	(17,888)	-0.8%
Estimated Cash Forward	3,448,401	3,329,671	3,307,041	1,411,941	-57.3%
TOTAL DEBT SERVICE	\$22,504,352	\$22,547,103	\$22,210,104	\$19,820,679	-10.8%
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	0	1,469,539	1,074,516	2,000,000	86.1%
Charges for Services	0	0	0	0	0.0%
Fines & Forfeitures	0	0	0	0	0.0%
Miscellaneous Revenue	132,543	129,996	2,500	256,718	10168.7%
Total Revenue	132,543	1,599,535	1,077,016	2,256,718	109.5%
Other Financing Sources	7,572,726	475,000	1,475,000	1,610,183	9.2%
Total Revenue & Other Financing Sources	7,705,269	2,074,535	2,552,016	3,866,901	51.5%
Admin Fee Reduction	0	0	0	0	0.0%
Less 5% per F.S. 129.01	0	0	(125)	(1,678)	1242.4%
Estimated Cash Forward	15,191,725	13,639,861	9,517,903	21,792,403	129.0%
TOTAL CAPITAL IMPROV.	\$22,896,994	\$15,714,396	\$12,069,794	\$25,657,626	112.6%
TOTAL COUNTY REVENUE	\$802,357,316	\$822,394,553	\$841,799,558	\$917,082,424	8.9%

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 2020:



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 2020 revenue estimates. The revenue categories that follow also show **(in parentheses)** the relative percentage of total County revenue each revenue category provides for FY 2020.

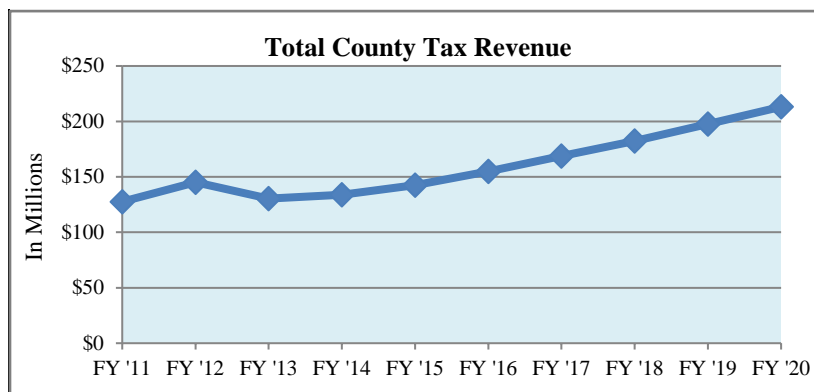
TAXES (23.2%)

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 92% or \$196,849,677 (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 47.6% of all General Fund revenue for FY 2020. 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 Vilano Street Lighting District Fund, and the St. Augustine South Street Lighting District Fund. Through FY 2009, including the effect of State property tax reform, the General Fund millage rate had been steadily decreased from 6.071 mills in FY 1992 to 4.29 mills. However, in FY 2010 the General Fund millage was increased to 4.80 mills and in FY 2011 to 4.90 mills (the latter was offset by a reduction to the Transportation Trust Fund millage). In FY 2012, the millage rate was increased to 5.29 mills, part of which funded the new Interoperable Communications System. In FY 2013, the General Fund millage was increased to 5.39 mills with an offsetting reduction to the Transportation Trust Fund millage. 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. For 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. For 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. 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 \$3,691,711 (net of the 5% statutory reduction) for FY 2020. 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 \$12,599,042 (net of 5% statutory reduction) in FY 2020 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 2020 Ad Valorem Taxes calculation was \$28,545,236,518. This value divided by 1,000 and multiplied by the 4.95 millage rate for the General Fund produces \$141,298,921 (before the 5% statutory reduction) which is then reduced by TIF revenue assigned to the County’s CRA’s and the Durbin CTITF of \$1,098,471 to the budgeted \$140,200,450. 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 9.0% in FY 2016, 8.9% in FY 2017, 8.2% in FY 2018, 8.8% in FY 2019 and 9.9% in FY 2020.

SPECIAL ASSESSMENTS (2.2%)

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 three active MSBU’s that provide services, such as road or drainage improvements, to a defined area. MSBU assessments are expected to generate \$601,844 (net of the statutory reduction) in FY 2020. 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 \$19,152,859 (net of the statutory reduction) in FY 2020.

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 2015, FY 2016, FY 2017, FY 2018 and FY 2019 respectively, \$7,892,677, \$11,387,960, \$12,247,101, \$16,680,847, and \$19,587,711 were realized from Impact Fees.

LICENSES & PERMITS (1.3%)

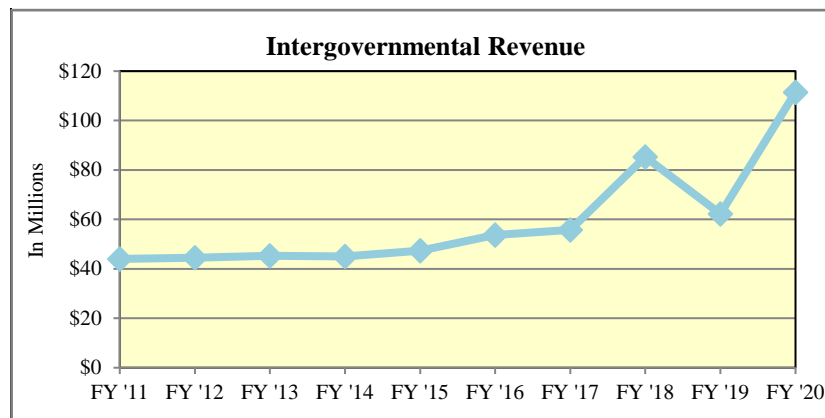
Revenues from licenses and permits, primarily building-related in the Building Services Fund, represent only 1.3% of total County revenues in FY 2020 and are expected to reach \$12,287,608 (net of the statutory reduction).

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. Recent revenue trends reflect continued improvement in construction and related building permits.

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 2015, FY 2016, FY 2017, FY 2018 and FY 2019 respectively, \$7,585,291, \$8,817,154, \$9,544,196, \$11,664,647, and \$11,558,116 of licenses and permits revenue were realized. FY 2020 reflects a slightly increased revenue budget as a cautious level for building activity in the County.

INTERGOVERNMENTAL REVENUE (12.2%)

Intergovernmental revenue, including sales and gas taxes, will account for \$111,506,551 in FY 2020 (net of statutory reductions). Included in intergovernmental revenue is grant revenue of approximately \$65.8 million in FY 2020, of which \$38.0 million is related to Hurricane Matthew and Irma disaster recovery 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, mental health and substance abuse services, and housing and community development. Many grants require the County to match 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. The County has another 5-cent local option gas tax as well as a 1-cent local option (“ninth cent”) on motor fuel that it has chosen not to enact to date. 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 \$20,436,740 in FY 2020 (net of the statutory reduction) and is part of the General Fund as well as Debt Service Funds with \$5,092,103 (or 25%) pledged towards debt service for FY 2020.

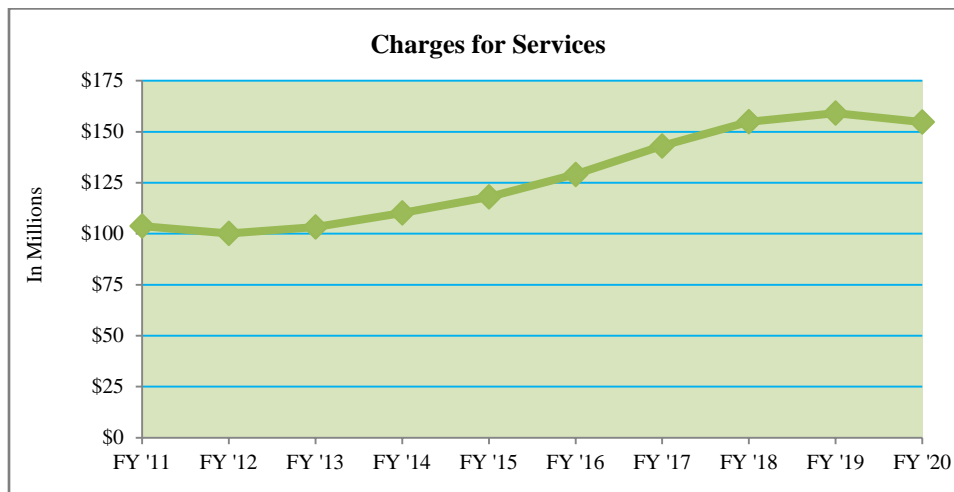
BUDGET ASSUMPTIONS: The budget for intergovernmental revenues is basically derived from State estimates. However, due to the variability of these revenues, a more conservative budget forecast is sometimes substituted. These revenues generally vary in direct proportion to the local economy. State estimates are also received for State Revenue Sharing (\$7,045,898 net in FY 2020). 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 2020 reflects \$38.0 million in Hurricane Matthew and Irma disaster recovery grants. Total Half Cent Sales Tax revenue trends are as follows: \$15,814,099 in FY 2015, \$17,031,157 in FY 2016, \$17,752,154 in FY 2017, \$19,082,226 in FY 2018 and \$20,085,955 in FY 2019. State Revenue Sharing trends are as follows: \$5,458,913 in FY 15, \$5,298,895 in FY 2016, \$6,569,887 in FY 2017, \$6,574,064 in FY 2018 and \$7,098,576 in FY 2019.

CHARGES FOR SERVICES (16.9%)

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 \$30,416,836 in FY 2020. 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 \$3,837,437 for FY 2019 and are anticipated to be \$3,310,507 for FY 2020. 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 \$42,457,611 in FY 2020. Solid Waste Management charges account for another \$27,299,012. Ponte Vedra Utility Services charges account for \$14,302,087. The Cultural Events Fund also added \$7,538,250 in FY 2015, \$10,192,575 in FY 2016, \$12,292,547 in FY 2017, \$14,199,595 in FY 2018, \$14,262,496 in FY 2019 with \$14,483,251 (net of the statutory reduction) budgeted for FY 2020.

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 an increase in worker compensation premiums due to claims experience and increased rates in FY 2018 on average about 60% across all classes as a result. There are no increases to workers compensation rates for FY 2020.



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 \$1,981,278 (net of the statutory reduction) in FY 2020, 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 2020 budget estimate should continue to be relatively accurate while still being conservative.

MISCELLANEOUS REVENUES (0.9%)

Rental income of various County facilities and lands at \$2,440,300 and interest income at \$4,229,533 accounts for the largest portion of miscellaneous revenues (net of the statutory reduction) for FY 2020. 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 2020. Beginning in FY 2011, investment interest rates ranged only from 0.5% to 1.5%. For FY 2020 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: \$3,284,743 in FY 2015, \$5,610,779 in FY 2016, \$5,605,988 in FY 2017, 5,507,829 in FY 2018, \$13,285,512 in FY 2019 and \$4,229,533 (excludes OPEB Fund) is budgeted for FY 2020 (net of 5% statutory reduction).

OTHER FINANCING SOURCES (4.4%)

Interfund transfers account for the largest portion of "Other Financing Sources" (\$23,171,133 in FY 2020 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 \$17,578,101 budgeted in FY 2020 for the utility capital projects in the Utility Services Fund (\$9,963,960) and the Ponte Vedra Utility Fund (\$7,614,141).

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 2020 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 2020 of \$23,171,133 (including Transfers from Officers) have increased slightly from the FY 2019 amended budget amount of \$22,028,013.

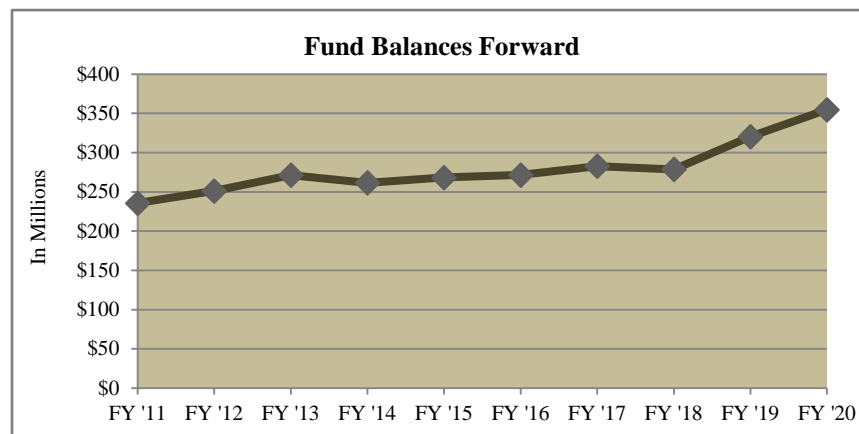
CASH FORWARD (38.7%)

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 38.7% for FY 2020. Projected beginning cash balances total \$354,623,912 for FY 2020.

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 2020 such “carryovers” totaled \$101,996,221 with the largest carryover being \$15,031,755 for the Sheriff’s Training Facility.
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.



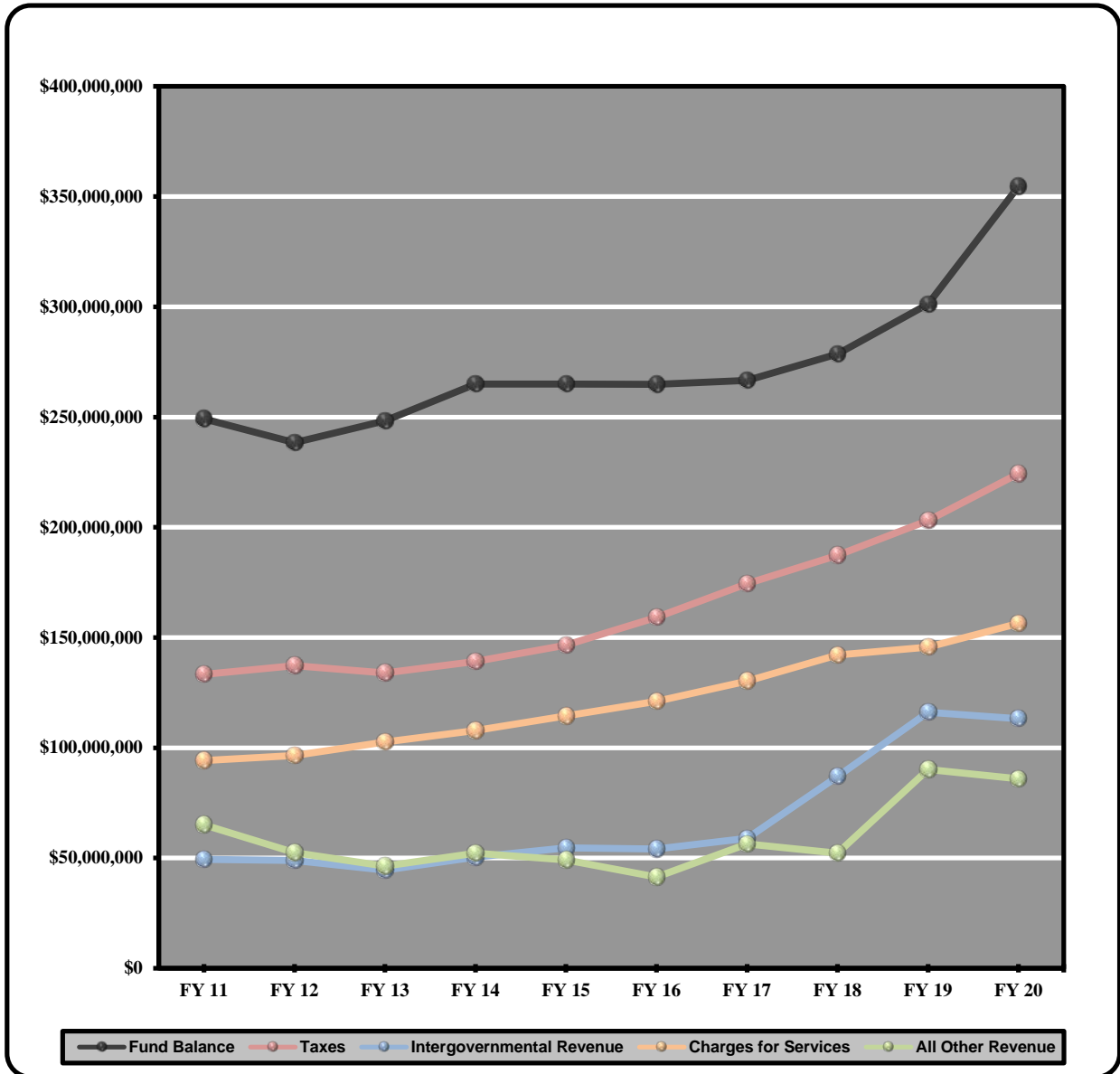
BUDGET ASSUMPTIONS: Cash Forward or beginning fund balances are estimated by the Office of Management & Budget (OMB) based upon a projected level of revenue and expenditures by fund following review of approximately 8 to 10 months of actual experience. County departments also generally project their 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 \$73,393,653 in FY 2015, \$54,108,483 in FY 2016, \$72,542,184 in FY 2017, \$107,319,915 in FY 2018, \$124,965,341 in FY 2019 and \$101,996,221 in FY 2020. 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 for FY 20 primarily due to additional property tax reform not being passed by voters in FY 19. Taxes remain relatively flat through FY 13 due to State and voter approved property tax reform as well as an economic drop in taxable property values with moderate increases beginning in FY 14 and continuing into FY 20 with more robust housing market conditions. Charges for Services in FY 20 continues to reflect an improved economy and increased population. Intergovernmental Revenue increases for FY 18 through FY 20 are primarily due to Federal and State reimbursement related to Hurricane's Matthew and Irma. All Other Revenue for FY 19 and FY 20 primarily reflect the borrowing of debt proceeds for Utility debt-financed capital projects.

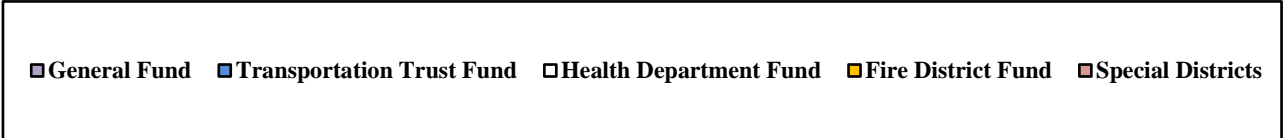
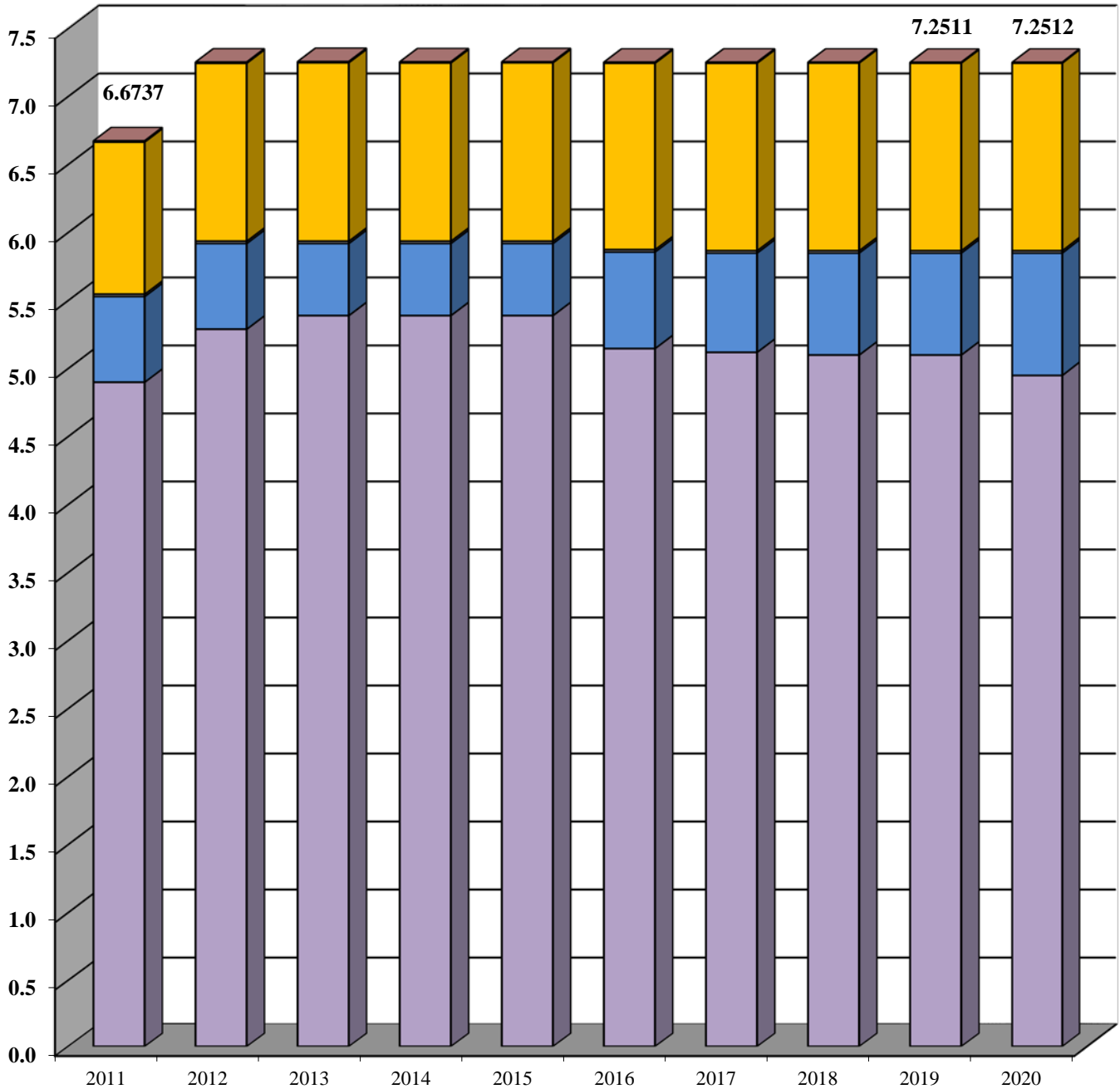
Fiscal Year Millage Comparison

	<u>FY '11</u>	<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>
St. Johns County:										
<u>Countywide</u>										
General Fund	4.9000	5.2900	5.3900	5.3900	5.3900	5.1475	5.1200	5.1000	5.1000	4.9500
Transportation Fund	0.6300	0.6300	0.5300	0.5300	0.5300	0.7100	0.7300	0.7500	0.7500	0.9000
County Health Fund	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171
Total	5.5471	5.9371	5.9371	5.9371	5.9371	5.8746	5.8671	5.8671	5.8671	5.8671
School Board	8.0690	7.9790	7.6830	7.5440	7.3420	7.2280	6.8670	6.5430	6.2780	6.1360
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	8.0000	9.2397	8.6000	8.6000	8.5375	8.3552	7.9922	0.0000	0.0000
City of St. Augustine Beach	2.5992	2.4779	2.4779	2.4792	2.4792	2.8992	2.8992	2.8992	2.8992	2.8992
Special Districts										
Fire District	1.2000	1.4000	1.4000	1.4000	1.4000	1.4625	1.4700	1.4700	1.4700	1.4700
Water Management District	0.4158	0.3313	0.3313	0.3283	0.3164	0.3023	0.2885	0.2724	0.2562	0.2414
Anastasia Mosquito Control	0.1325	0.1325	0.1325	0.1312	0.2450	0.1773	0.2150	0.2150	0.2200	0.2100
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	0.0614	0.0638	0.0638	0.0638	0.0638	0.0638	0.0638	0.0638	0.0638
Vilano Street Light	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
St. Aug. South Street Light	0.2100	0.2100	0.2100	0.2100	0.2100	0.2100	0.2100	0.2100	0.2100	0.2100
Summerhaven MSTU	10.0000	10.0000	10.0000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000
Ponte Vedra Bch MSD	0.2750	0.3430	0.3430	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750
Florida Inland Navig. Dist	0.0345	0.0345	0.0345	0.0345	0.0345	0.0320	0.0320	0.0320	0.0320	0.0320
St. Johns County										
Aggregate Millage Rate	6.6737	7.2528	7.2566	7.2544	7.2552	7.2518	7.2520	7.2518	7.2511	7.2512

St. Johns County

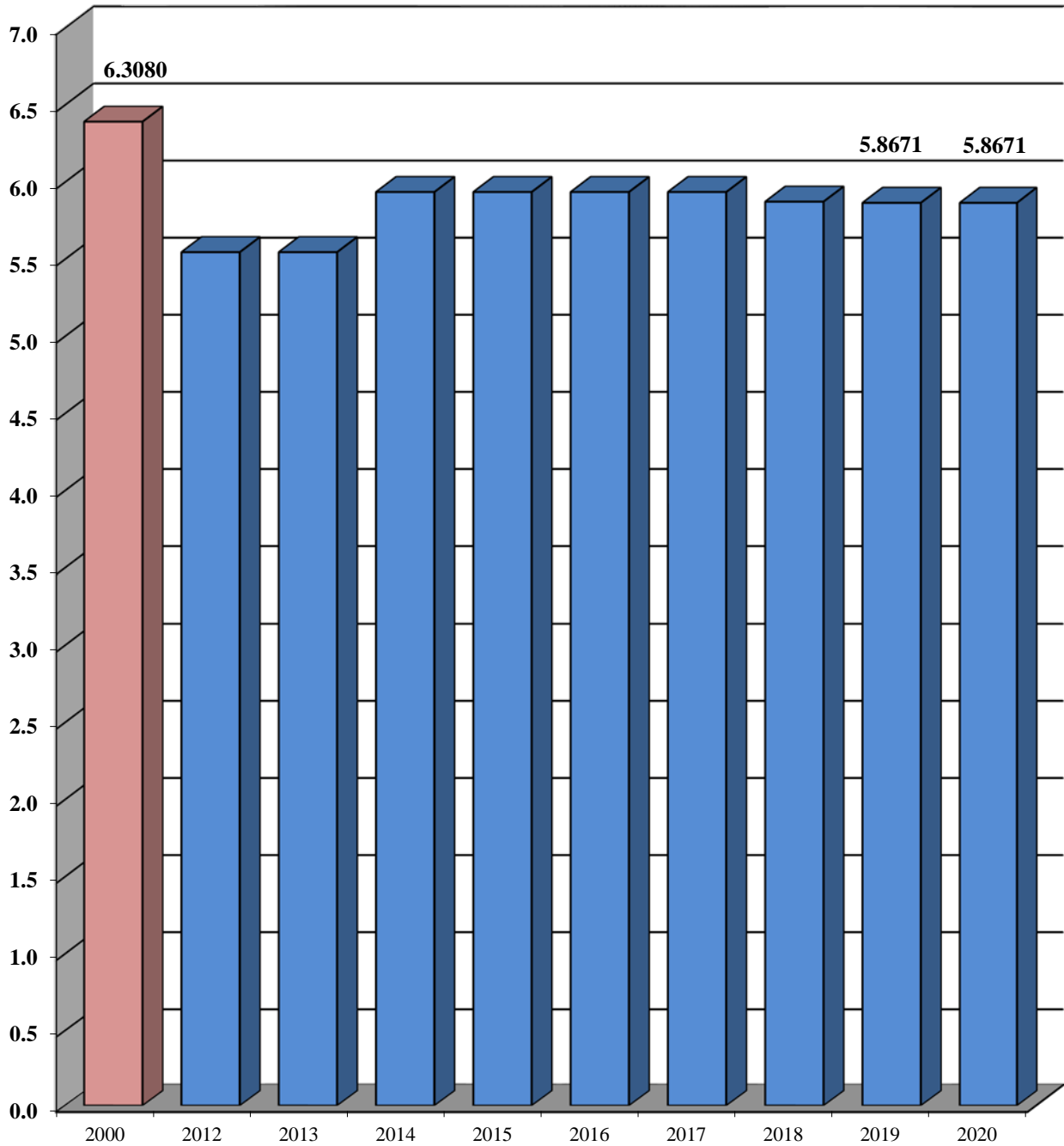
Aggregate County Millage Rate

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

2019 Real Estate Property

Market value	Assessed value	Exemptions	Taxable Value
\$322,624	\$290,095	\$50,000	\$240,095

<u>Taxing Authority</u>	<u>Millage</u>	<u>Property Tax \$</u>
St. Johns County:		
General Fund	4.9500	\$1,188.47
Transportation	0.9000	\$216.09
Fire District - Special District	1.4700	\$352.94
County Health Department	0.0171	\$4.11
Subtotal	7.3371	\$1,761.60
St. Johns County School District		
Subtotal	6.1360	\$1,626.62
St Johns Water Management District		
Subtotal	0.2414	\$57.96
Independent Special Districts:		
Anastasia Mosquito Control	0.2100	\$50.42
Florida Inland Navigation District	0.0320	\$7.68
Subtotal	0.2420	\$58.10
Total Taxes		\$3,504.28
St. Johns County Taxes (50.27%)		\$1,761.60
All Other Taxes (49.73%)		\$1,742.68
Total Taxes		\$3,504.28

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

2019 Real Estate Property

Question - What Services Do My Property Taxes Pay For?

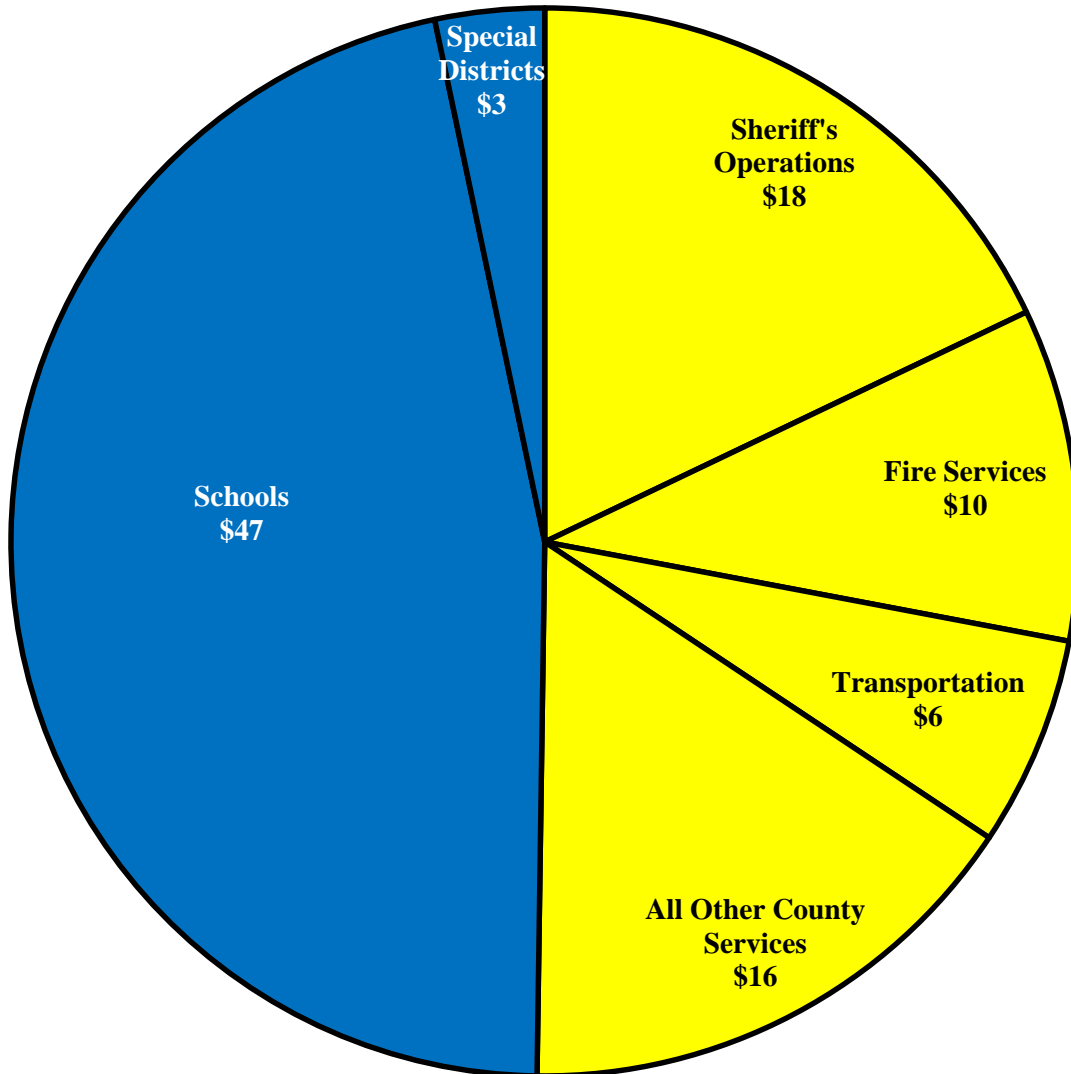
	Property Tax \$	% of Total
St. Johns County:		
Sheriff's Operations	\$628.29	17.93%
Fire Protection Services	\$352.94	10.07%
Transportation Improvements and Maintenance	\$223.31	6.37%
Parks & Recreation and Library Services	\$133.06	3.80%
Other Public Safety Services	\$159.15	4.54%
General Government Management and Operations	\$96.30	2.75%
Other Constitutional Officers and Court Services	\$93.61	2.67%
Health and Human Services	\$63.10	1.80%
Physical Environment Improvements and Maintenance	\$1.05	0.03%
Economic Environment Improvements	\$10.79	0.31%
Subtotal	\$1,761.60	50.27%
Other Services:		
Public Schools	\$1,626.62	46.42%
Waterway Management	\$65.64	1.87%
Mosquito Control	\$50.42	1.44%
Subtotal	\$1,742.68	49.73%
Total Taxes	\$3,504.28	100.00%

Comment: Residential property accounts for 85% of property taxes in St. Johns County. The average single residence homeowner pays \$3,504.28 in property taxes in St. Johns County for an average increase of \$116.06 (or 3.4%) over the year before. The above average represents unincorporated area residents only. 50.27% 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 35.7%.

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 \$50.27 of every \$100.00 in property taxes paid.



Of the remaining \$49.73, the St. Johns County School Board receives \$46.42, and the other \$3.31 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 2019	FY 2020	Diff	FY 2019	FY 2020	Difference
General Fund - Countywide*	5.1000	4.9500	-0.1500	\$132,592,069	\$141,298,921	\$8,706,852
Transportation Trust Fund - Countywide*	0.7500	0.9000	0.1500	\$19,498,834	\$25,690,713	\$6,191,879
Health Unit Trust Fund - Countywide*	0.0171	0.0171	0.0000	\$444,573	\$488,124	\$43,551
Countywide Total	5.8671	5.8671	0.0000	\$152,535,476	\$167,477,758	\$14,942,282
Non-Countywide:						
Fire District	1.4700	1.4700	0.0000	\$35,860,716	\$39,372,127	\$3,511,411
Vilano Street Lighting District	0.0500	0.0500	0.0000	\$11,742	\$12,607	\$865
St. Augustine South Street Lighting District	0.2100	0.2100	0.0000	\$50,456	\$52,213	\$1,757
Summerhaven M.S.T.U.	8.5000	8.5000	0.0000	\$57,820	\$72,637	\$14,817
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				\$269,940	\$267,960	(\$1,980)
Aggregate Millage Rate Total	7.2511	7.2512	0.0001	\$189,186,710	\$207,655,862	\$18,469,152

* 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>
2010	\$19,617,725,592	\$794,162,750	\$27,277,134	\$20,439,165,476	-12.3%
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%

SOURCE: Property Appraiser, St. Johns County

Property Tax Levies & Collections

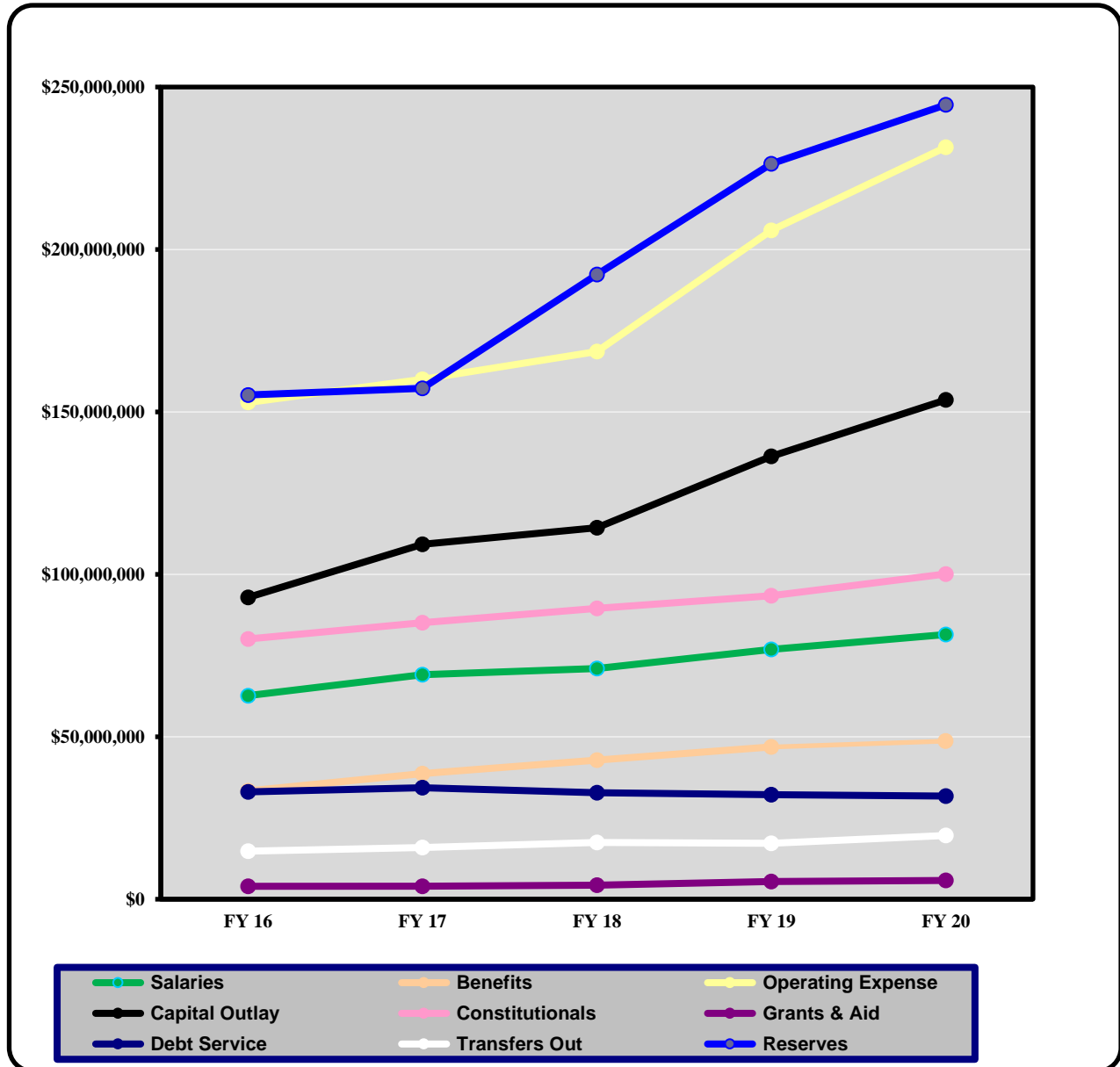
<u>Fiscal Year</u>	<u>Property Taxes Levied</u>	<u>Current Tax Collections</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Levy Collected</u>
2009	\$140,648,140	\$134,053,243	\$2,740,377	\$136,793,620	97.26%
2010	\$136,359,880	\$131,462,350	\$1,308,771	\$132,771,121	97.37%
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%

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)



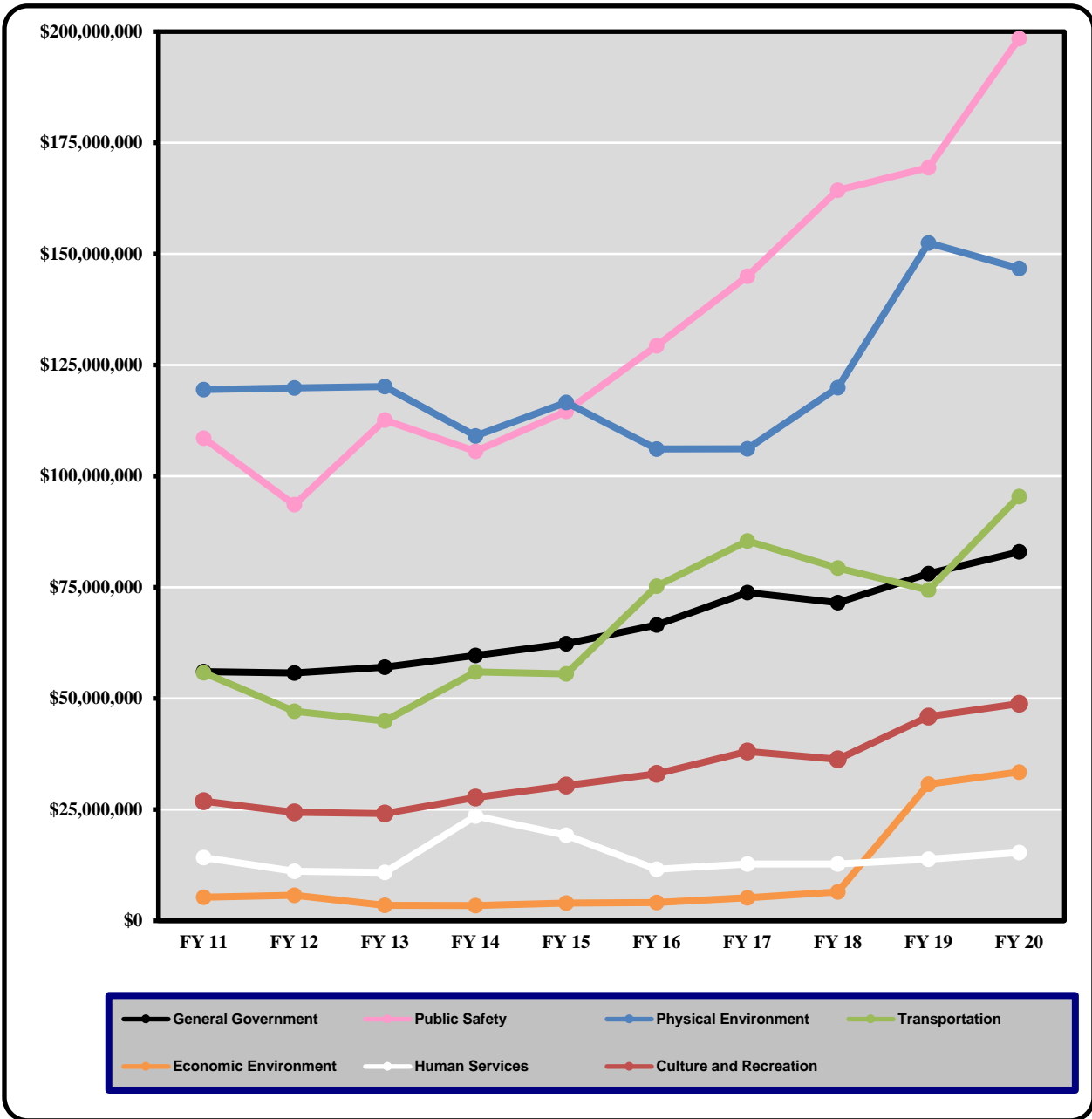
Comment : FY 20 primarily reflects normal increases for most categories of expenditures. The increase in Reserves was primarily the result of the Board's direction to balance the budget using current year revenues in FY 18 as well as the establishment of additional Reserves in FY 19 in anticipation of further Property Tax Reform. The more notable increase in Operating Expense is a result of CDBG-DR grant funds awarded as a result of Hurricane Matthew. The decrease in Debt Service expense since FY 17 is primarily due to refinancing of Utility Services bonds resulting in cost savings.

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 20, Public Safety shows the steepest increase primarily due to the internal borrowing of funds for Sheriff's Training Facility capital project. 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.

COUNTY EXPENDITURES BY SERVICE AREA

<u>SERVICE AREA</u> Fund (in bold) / Department	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change From FY '19
<u>GENERAL GOVERNMENT</u>					
General Fund:					
Board of County Commissioners	\$963,292	\$1,001,453	\$1,047,524	\$1,105,872	5.6%
County Attorney	1,052,356	1,166,722	1,258,434	1,468,534	16.7%
County Administration	1,404,587	1,590,587	1,500,107	1,423,422	-5.1%
Human Resources	674,437	842,144	1,252,555	1,602,974	28.0%
Information Systems	3,441,933	3,366,229	3,710,652	4,153,919	11.9%
Management & Budget	901,943	943,660	1,030,918	1,180,210	14.5%
Purchasing	510,190	544,691	560,878	678,157	20.9%
Risk Management	159,598	145,868	227,611	163,362	-28.2%
Construction Services	653,567	666,845	657,033	418,465	-36.3%
Facilities Management	2,835,799	3,007,749	3,415,052	4,952,807	45.0%
Building Operations	3,236,703	3,285,801	4,122,573	3,715,917	-9.9%
Clerk of the Court	2,140,750	2,140,750	2,170,450	2,121,800	-2.2%
Property Appraiser	4,675,584	4,624,498	4,415,474	4,506,432	2.1%
Supervisor of Elections	1,804,383	1,821,920	2,175,795	2,538,869	16.7%
Tax Collector	5,371,235	5,626,833	6,420,530	6,772,680	5.5%
Circuit / County Court	12,861	12,129	20,677	20,571	-0.5%
Court Reporting	1,375	1,346	1,482	1,498	1.1%
Guardian Ad Litem	72,114	74,172	77,938	80,967	3.9%
States Attorney	17,659	17,262	19,403	19,695	1.5%
Public Defender	611	751	804	1,021	27.0%
Veterans Court	35,002	65,246	73,197	73,834	0.9%
Non-Operating Admin	0	290	0	0	0.0%
Court Innovation Fund	113,266	114,826	120,543	137,824	14.3%
Court Technology Trust Fund	390,913	312,733	538,487	681,200	26.5%
Legal Aid Fund	322,132	322,132	328,575	335,145	2.0%
Law Library Fund	32,037	24,889	40,708	84,448	107.4%
Court Facilities Trust Fund	1	1	0	0	0.0%
Tourist Development Tax Fund	6,952,301	6,032,487	7,766,600	8,418,838	8.4%
Impact Fees - Public Buildings	17,347	26,523	61,380	61,380	0.0%
Workers Compensation Fund	1,757,859	1,951,571	2,137,024	2,045,706	-4.3%
Health Insurance Fund	24,931,474	27,345,959	31,972,394	32,968,655	3.1%
FSA Dependent Fund	78,280	102,791	145,994	171,133	17.2%
FSA Medical Fund	692,735	713,226	840,525	1,030,560	22.6%
HRA Medical Fund	55,115	0	0	0	0.0%
OPEB Trust	18,000	16,775	25,000	25,000	0.0%
TOTAL General Government	\$65,327,439	\$67,910,859	\$78,136,317	\$82,960,895	6.2%

COUNTY EXPENDITURES BY SERVICE AREA

<u>SERVICE AREA</u> Fund (in bold) / Department	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change From FY '19
<u>PUBLIC SAFETY</u>					
General Fund:					
Facilities Management	\$477,330	\$517,526	\$1,173,593	\$810,601	-30.9%
Codes Enforcement	651,468	674,399	715,389	721,554	0.9%
Animal Control	1,124,060	1,068,297	1,357,515	1,370,891	1.0%
Communications	1,253,896	1,255,888	1,451,266	1,566,019	7.9%
Emergency Management	717,059	1,079,470	1,201,659	832,130	-30.8%
Emergency Medical Services	10,426,728	10,536,578	12,259,932	12,001,040	-2.1%
Interoperable Radio System	849,063	842,052	1,436,612	1,638,396	14.0%
Refunds (EMS)	1,722,776	1,706,170	1,604,065	1,973,024	23.0%
Medical Examiner	518,757	651,293	628,060	956,312	52.3%
Sheriff's Law Enforcement	45,876,115	48,119,791	49,962,172	55,930,311	11.9%
Sheriff's Detention Facilities	21,399,478	22,685,956	22,854,324	23,578,939	3.2%
Sheriff's Bailiffs Section	1,928,736	1,875,456	1,798,262	1,689,920	-6.0%
Sheriff's Special Programs	703,649	774,470	788,227	974,920	23.7%
Sheriff's Complex Maintenance	1,617,216	1,677,874	1,690,376	1,809,711	7.1%
Juvenile Justice	157,879	165,047	129,325	192,121	48.6%
Disaster Recovery	19,700,943	12,062,635	7,915,618	3,457,044	-56.3%
School Safety Subsidy	0	0	1,000,000	0	-100.0%
Fire District Fund	30,281,773	31,333,413	35,861,086	41,983,285	17.1%
Building Services Fund	6,640,053	7,087,480	13,155,739	17,095,408	29.9%
Beach Services Fund	1,090,114	1,034,817	1,229,948	1,278,420	3.9%
E-911 Communications Fund	1,021,549	914,982	1,121,501	1,103,228	-1.6%
Law Enforcement Trust Fund	0	15,000	0	0	0.0%
Crimes Prevention Trust Fund	69,667	73,164	70,298	74,100	5.4%
Impact Fees - Law Enforcement	2,991	5,011	1,054,325	9,900	-99.1%
Impact Fees - Fire Services	18,776	158,793	4,016,735	5,735,526	42.8%
Driver's Education Safety Fund	99,000	68,026	70,500	75,000	6.4%
Communications Surcharge Fund	88,108	0	146,002	397,500	172.3%
Public Facilities Fund	350	1,475,685	3,241,862	4,156,416	28.2%
15 Sales Tax Bond Projects Fund	71,330	849,813	4,009,598	0	-100.0%
Sheriff Training Facility Fund	0	0	0	17,031,755	100.0%
TOTAL Public Safety	\$148,508,864	\$148,709,086	\$171,943,989	\$198,443,471	15.4%
<u>PHYSICAL ENVIRONMENT</u>					
General Fund:					
Agriculture & Home Economics	\$636,979	\$617,633	\$658,705	\$694,271	5.4%
Growth Management	4,320,056	4,329,510	4,942,399	5,229,933	5.8%
Independent Agencies	301,068	391,969	270,495	276,597	2.3%
Tree Bank Fund	68,951	4,684,905	628,833	636,315	1.2%
Ponte Vedra Sewer Debt Svc Fund	17,167	20,141	17,900	17,900	0.0%

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COUNTY EXPENDITURES BY SERVICE AREA

<u>SERVICE AREA</u> Fund (in bold) / Department	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change From FY '19
<u>PHYSICAL ENVIRONMENT (continued)</u>					
Solid Waste Management Fund:					
Landfill Operations	\$8,697,293	\$9,281,413	\$10,410,592	\$11,443,215	9.9%
Residential Collections	8,625,330	9,376,931	10,252,592	11,203,209	9.3%
Recycling Collections	3,240,318	3,430,719	4,071,412	5,084,957	24.9%
Long-term Care	301,132	218,842	604,613	398,414	-34.1%
Non-Operational	415,006	383,019	386,500	411,500	6.5%
Utility Services Fund:					
Administration	7,136,035	8,062,740	8,416,677	8,962,695	6.5%
Water Treatment	3,210,043	3,456,311	4,137,492	4,140,462	0.1%
Transmission & Distribution	2,293,167	2,820,094	2,916,918	2,877,672	-1.3%
Laboratory Services	518,536	572,439	580,338	605,093	4.3%
Wastewater Treatment	4,537,827	4,954,699	5,680,250	6,373,576	12.2%
Lift Stations & Lines	2,192,502	2,387,540	2,780,764	2,653,679	-4.6%
Industrial Pre Treatment	140,373	152,575	165,525	176,760	6.8%
SCADA	456,766	456,133	612,302	616,312	0.7%
Disaster Recovery	99,400	89,901	604,427	0	-100.0%
Capital Projects	8,667,537	16,833,640	24,849,641	44,352,865	78.5%
Non-Operational	13,140,008	14,812,232	13,703,601	15,773,206	15.1%
Ponte Vedra Utility Fund:					
Administration	1,995,766	2,137,656	2,333,045	2,411,032	3.3%
Water Treatment	732,232	757,310	978,672	879,868	-10.1%
Transmission & Distribution	558,686	556,135	677,284	712,696	5.2%
Wastewater Treatment	1,911,653	1,973,068	2,118,953	2,312,259	9.1%
Lift Stations & Lines	582,001	779,228	682,990	1,092,620	60.0%
SCADA	14,297	16,025	24,408	26,561	8.8%
Construction Projects	3,863,777	15,564,323	34,336,551	15,586,112	-54.6%
Non-Operational	1,604,358	1,695,822	1,645,509	1,757,784	6.8%
TOTAL Physical Environment	\$80,278,264	\$110,812,953	\$139,489,388	\$146,707,563	5.2%
<u>HEALTH & HUMAN SERVICES</u>					
General Fund:					
Social Services	\$2,640,346	\$2,762,651	\$2,945,958	3,356,156	13.9%
Veteran Services	277,209	253,092	305,601	319,262	4.5%
Building Operations	1,263	990	1,358	1,395	2.7%
Health & Human Svc Ctr Maint	566,675	571,838	643,129	654,312	1.7%
Independent Agencies	2,204,779	2,596,450	2,766,091	2,911,490	5.3%
Health Department Fund	365,095	417,602	412,820	518,883	25.7%
Juvenile Alternative Programs	41,844	41,562	37,529	48,774	30.0%
Community Based Care Fund	5,956,264	6,430,493	6,734,361	7,516,687	11.6%
Alcohol & Drug Abuse Trust Fund	11,073	11,073	10,961	11,109	1.4%
TOTAL Health & Human Services	\$12,064,548	\$13,085,751	\$13,857,808	\$15,338,068	10.7%

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COUNTY EXPENDITURES BY SERVICE AREA

<u>SERVICE AREA</u> Fund (in bold) / Department	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change From FY '19
<u>ECONOMIC ENVIRONMENT</u>					
General Fund:					
Housing / Community Services	\$1,256,594	\$1,081,592	\$2,055,993	3,186,528	55.0%
Economic Development	732,429	603,364	1,657,081	2,028,944	22.4%
Historic CRA	300,468	341,142	383,635	485,088	26.4%
Lincolnvile CRA	151,012	201,856	264,350	337,621	27.7%
CDBG-Disaster Recovery	0	50,079	23,022,666	25,056,519	8.8%
SHIP Fund	1,307,520	1,579,461	2,770,219	2,002,658	-27.7%
West Augustine CRA Fund	17,161	3,460	5,523	4,890	-11.5%
Flagler Estates CRA Fund	3,788	15,636	33,707	36,342	7.8%
Vilano CRA Fund	24,069	25,256	49,120	40,765	-17.0%
Convention Center Fund	465,627	495,532	514,792	280,799	-45.5%
TOTAL Economic Environment	\$4,258,668	\$4,397,378	\$30,757,086	\$33,460,154	8.8%
<u>TRANSPORTATION</u>					
Transportation Trust Fund:					
Public Works Administration	\$2,042,173	\$2,118,697	\$2,902,417	\$3,325,245	14.6%
Road & Bridge Maintenance	7,203,042	7,627,437	9,348,988	9,730,236	4.1%
Traffic & Transportation	1,835,514	2,032,853	2,210,497	2,547,774	15.3%
Fleet Maintenance/Fuel	3,741,746	3,782,823	4,239,558	4,756,132	12.2%
Engineering / Administration	1,761,522	1,776,561	2,065,480	2,560,579	24.0%
Land Management	2,270,081	2,164,983	2,292,543	2,389,638	4.2%
Disaster Recovery	0	1,217,854	13,489,196	14,590,097	8.2%
Construction Projects	23,478,884	16,747,491	31,455,338	32,912,210	4.6%
Special District Funds	95,332	170,887	308,830	371,502	20.3%
Impact Fees - Roads	6,308,912	2,176,268	11,424,761	17,805,747	55.9%
Sidewalk Mitigation Fund	26,769	18,605	14,774	48,012	225.0%
Transit System Project Fund	2,147,807	2,436,751	3,257,829	4,256,488	30.7%
SR 207 Corridor Construction Fund	0	0	158,718	158,718	0.0%
15 Sales Tax Bond Projects Fund	6,650,654	3,476,240	16,004	0	-100.0%
TOTAL Transportation	\$57,562,436	\$45,747,450	\$83,184,933	\$95,452,378	14.7%
<u>CULTURE & RECREATION</u>					
General Fund:					
Facilities Management	\$748,762	\$326,063	\$2,273,106	\$2,498,927	9.9%
Recreation Programs & Facilities	7,686,350	7,798,275	8,483,500	9,469,900	11.6%
Aquatics Program	387,279	415,449	433,054	468,516	8.2%
Library Services	5,971,054	6,079,719	6,467,630	6,854,893	6.0%
Beach Services Fund	638,793	645,175	784,214	1,265,962	61.4%
County Pier Fund	317,760	304,859	361,632	437,123	20.9%
Tourist Development Tax Fund	2,519,469	2,113,723	2,908,418	2,808,836	-3.4%

COUNTY EXPENDITURES BY SERVICE AREA

<u>SERVICE AREA</u> Fund (in bold) / Department	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change From FY '19
<u>CULTURE & RECREATION (Continued)</u>					
Florida Boating Improvement Fund	\$125,720	\$67,492	\$366,386	\$339,449	-7.4%
Impact Fees - Parks	235,885	285,534	2,150,827	1,570,848	-27.0%
Northwest Tower Fund	16,965	29,910	74,214	171,226	130.7%
Ponte Vedra Dune & Beach Fund	0	0	0	500,000	100.0%
Coastal Highway Dune & Beach Fund	0	0	0	100,000	100.0%
S. PV Blvd. Dune & Beach Fund	0	0	0	449,186	100.0%
Waterway Access Management Fund	0	0	0	150,535	100.0%
Cultural Events Fund	12,907,338	15,771,334	17,172,783	16,976,268	-1.1%
Golf Course Fund	1,575,532	1,544,074	1,503,117	1,545,862	2.8%
Beach Re-Nourishment Project Fund	2,534,801	186,135	3,546,752	3,224,412	-9.1%
TOTAL Culture and Recreation	\$35,665,708	\$35,567,742	\$46,525,633	\$48,831,943	5.0%
<u>DEBT SERVICE</u>					
Special District Funds	\$118,453	\$109,309	\$100,646	\$90,989	-9.6%
Golf Course Fund	93,185	39,313	3,409	3,409	0.0%
Impact Fees - Law Enforcement	\$0	\$0	\$0	\$253,911	100.0%
Utility Services Fund	8,572,838	4,437,414	7,405,826	7,170,564	-3.2%
Ponte Vedra Utilities Fund	4,134,957	1,924,778	4,258,864	4,256,264	-0.1%
Convention Center Fund	1,412,610	1,422,813	1,428,288	1,432,067	0.3%
Ponte Vedra Sewer Debt Service	347,554	347,553	347,555	347,555	0.0%
Commercial Paper Debt Service	2,196,886	2,099,340	2,065,989	1,890,313	-8.5%
Flagler Estates Bond Debt Service	509,614	512,652	517,500	516,879	-0.1%
Public Facilities Debt Service	409,385	414,182	413,466	412,294	-0.3%
Trane Capital Lease / Loan	241,560	241,560	241,561	241,561	0.0%
Chase Debt Service	1,279,632	1,279,353	1,279,634	1,279,456	0.0%
12 Trans Refunding Bonds Debt Service	2,012,975	2,016,575	2,013,375	2,017,375	0.2%
09 Sales Tax Bonds Debt Service	1,910,805	1,907,662	1,907,023	0	-100.0%
09A Sales Tax Bonds Debt Service	1,572,763	1,571,963	1,568,963	0	-100.0%
12 Sales Tax Debt Service	1,912,619	1,918,419	1,918,619	3,638,419	89.6%
14 Revenue Sharing Debt Service	1,169,156	1,166,906	1,163,307	1,163,907	0.1%
15 Sales Tax Debt Service	3,928,775	3,925,025	3,927,775	3,926,525	0.0%
Capital City Debt Service	0	68,170	0	0	0.0%
15 Trans Refunding Bonds Debt Service	1,665,794	1,660,794	1,659,994	1,661,494	0.1%
19 CBA Refunding Bonds Debt Service	0	0	0	1,450,000	100.0%
TOTAL Debt Service	\$33,489,561	\$27,063,781	\$32,221,794	\$31,752,982	-1.5%
<u>OTHER</u>					
Transfers to Funds	\$24,219,472	\$45,160,482	\$18,463,381	\$19,618,805	6.3%
Reserves*	\$0	\$0	\$227,219,229	\$244,516,165	7.6%
GRAND TOTAL	\$461,374,960	\$498,455,482	\$841,799,558	\$917,082,424	8.9%

* Note: For "Actual FY '17 and FY '18" Reserves are not recognized as actual expenditures for accounting purposes and so show zero.

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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)

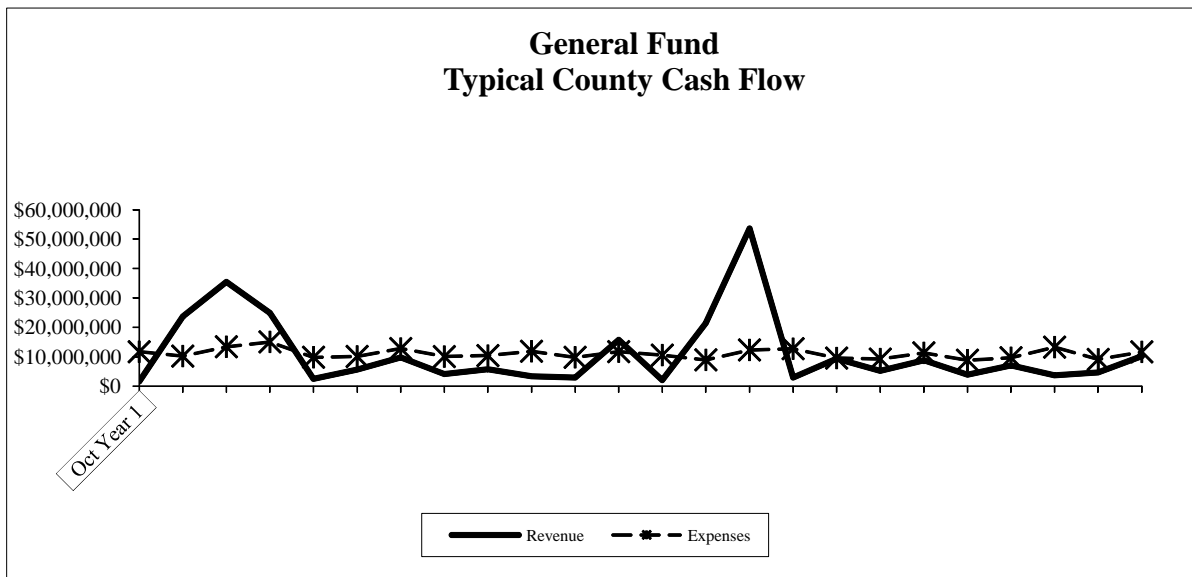
COUNTY FUND BALANCES FOR FY 2020

For FY 2020, total County fund balances remain stable and increasing. This is primarily due to two 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 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 2020 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 2019 to FY 2020 is \$109,997,386. Therefore, the projected total fund balance for FY 2020 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 2020 (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.



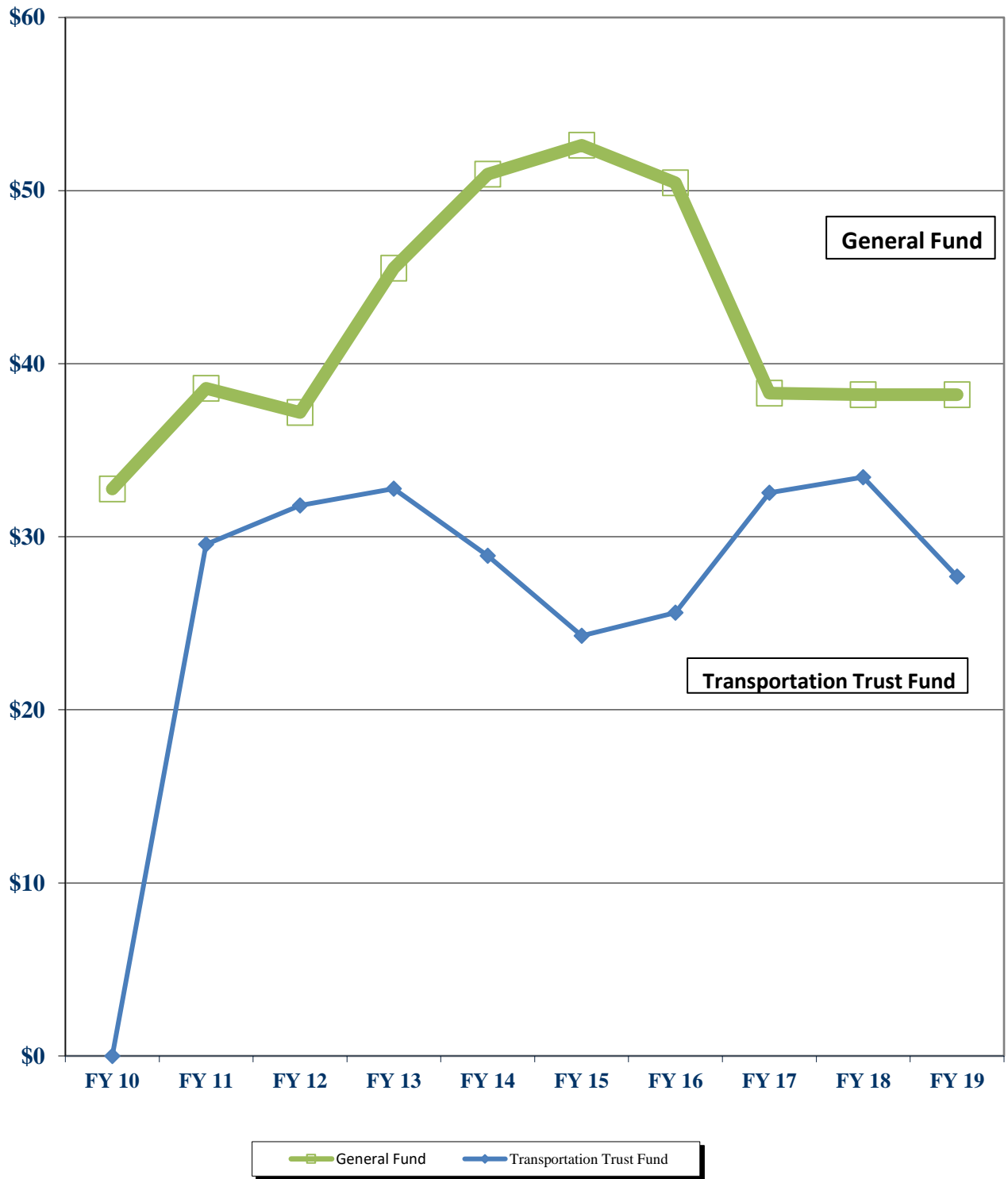
The above chart compares two representative years of cash flow for the General Fund, and highlights the effect of property tax collections for the County. While disbursements are somewhat constant each month, receipts traditionally peak sharply in December, reflecting property tax collections. As such, 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

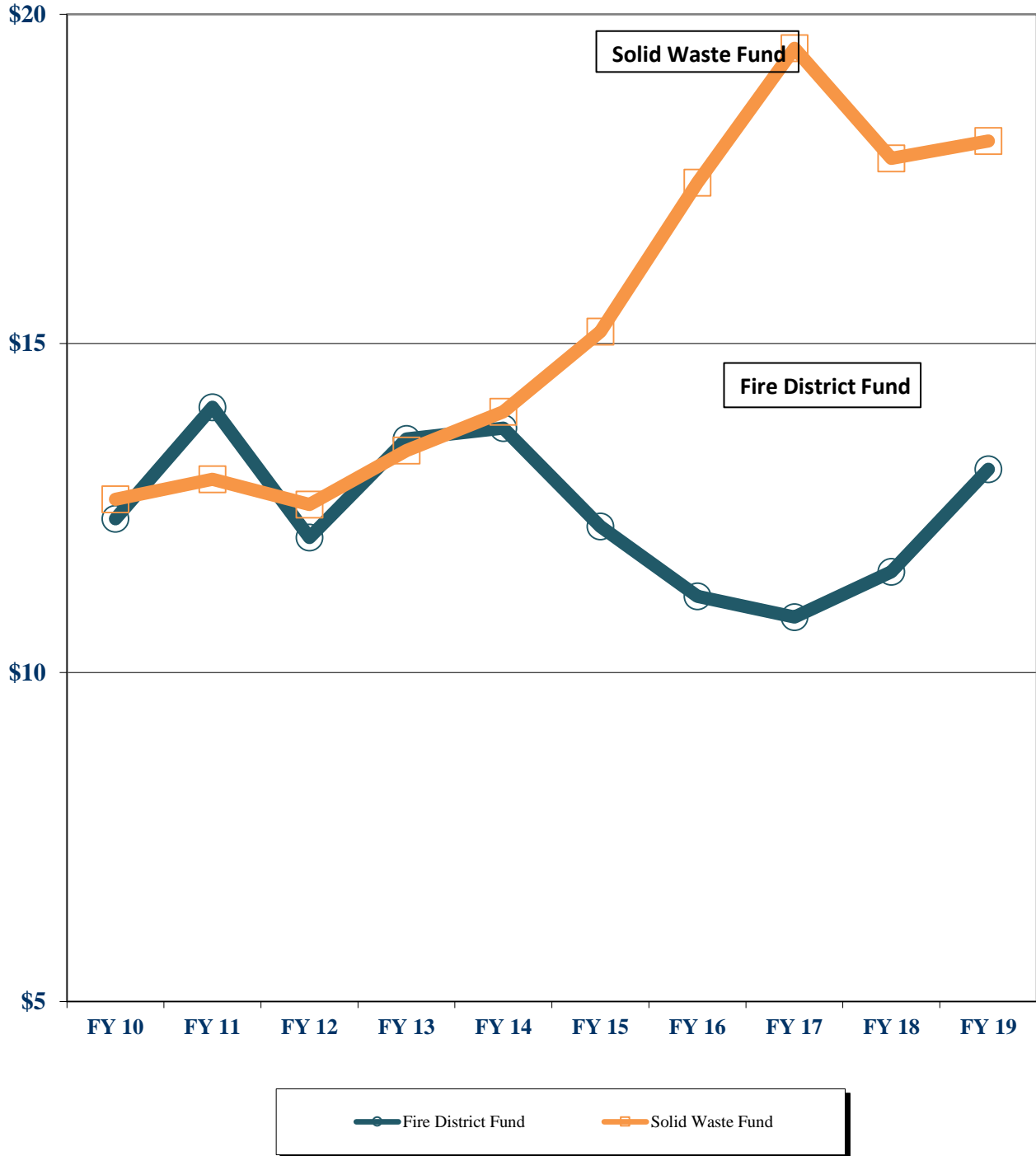
(In \$ Millions)



Beginning County Fund Balances

Most Recent 10 Year History

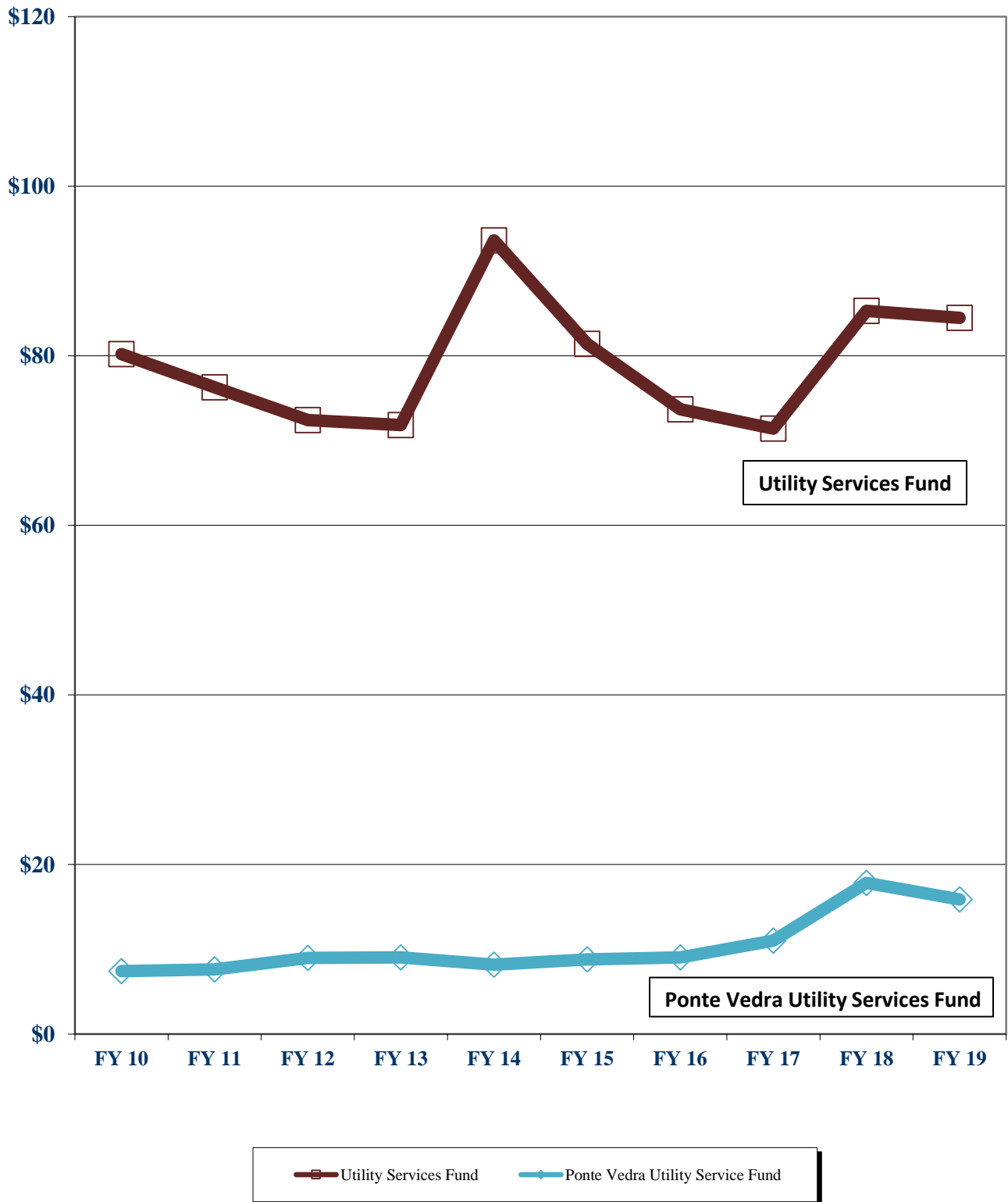
(In \$ Millions)



Beginning County Fund Balances

Most Recent 10 Year History

(In \$ Millions)



SUMMARY OF BEGINNING COUNTY FUND BALANCES

FUND	Actual FY '16	Actual FY '17	Actual FY '18	Projected FY '19	Adopted FY '20	% Change
General Fund	\$50,453,539	\$51,002,094	\$38,117,388	\$64,920,669	\$68,569,931	5.6%
Special Revenue Funds						
- Transportation Trust	32,537,410	33,439,759	27,701,888	29,031,225	31,824,923	9.6%
- Fire District	11,158,087	10,841,609	11,527,055	13,088,741	13,284,726	1.5%
- Health Department	5,085	10,161	15,340	1,747	48,553	2679.2%
- Building Services	11,036,379	13,302,340	15,427,169	18,939,141	22,563,785	19.1%
- State Housing Initiative Partnership	1,026,080	1,482,282	2,821,662	2,395,856	1,935,687	-19.2%
- Alcohol & Drug Abuse Trust	10,284	12,516	8,333	6,280	4,459	-29.0%
- Community Based Care	35,197	71,575	263,149	341,499	319,049	-6.6%
- Beach Services	135,241	14,096	276,222	669,558	684,202	2.2%
- County Pier	69,247	111,828	128,120	180,354	210,147	16.5%
- Tourist Development	3,989,798	4,476,151	3,080,894	4,347,170	4,670,047	7.4%
- Cultural Events	(37,622)	544,310	886,052	1,075,411	1,100,946	2.4%
- Tree Bank	2,679,826	3,123,768	3,673,423	1,289,169	1,714,870	33.0%
- Impact Fee Funds	15,809,161	19,532,689	20,650,265	29,566,982	38,831,122	31.3%
- E-911 Communications	928,011	806,516	628,414	509,199	361,664	-29.0%
- Law Enforcement Trust	77,735	72,629	80,788	87,738	89,262	1.7%
- Crime Prevention Trust	15,168	0	0	0	0	-100.0%
- Court Innovation*	31,084	30,079	27,256	43,422	37,065	-14.6%
- Legal Aid*	6,774	5,684	0	-	9,949	100.0%
- Law Library*	30,095	30,095	30,095	30,792	38,476	25.0%
- Juvenile Alternative Programs*	9	0	0	431	6,974	1518.1%
- Court Technology	4,618,181	4,814,391	5,103,860	5,480,124	5,747,973	4.9%
- Communication Surcharge	404,737	194,120	262,522	415,443	423,060	1.8%
- Florida Boating Improvement	286,406	353,020	317,447	402,111	289,236	-28.1%
- Northwest Tower	243,091	283,573	310,485	328,669	365,518	11.2%
- Court Facilities Trust	338,385	48,621	74,326	56,796	125,255	120.5%
- Driver's Education Safety	50,369	29,542	7,936	12,796	15,567	21.7%
- West Augustine CRA	2,810	2,012	2,175	4,951	16,297	229.2%
- Flagler Estates CRA	256	1,496	3,495	3,708	3,945	6.4%
- Vilano CRA	14,360	6,074	19,615	17,220	24,785	43.9%
- Sidewalk Mitigation	29,086	45,110	33,079	14,872	48,012	222.8%
- Transit System	80,010	44,008	125,716	335,436	265,185	-20.9%
- Golf Course	629,862	1,215,317	944,977	753,504	659,171	-12.5%
- Vilano Street Lighting District	7,350	9,921	14,081	16,853	19,264	14.3%
- Elkton Drainage District	1,148	2,544	4,005	3,800	3,702	-2.6%
- St. Aug. South St. Lighting District	10,039	11,373	22,927	29,263	37,165	27.0%
- Treasure Beach MSBU**	(2,415,162)	(2,194,780)	(2,034,835)	2	0	100.0%

SUMMARY OF BEGINNING COUNTY FUND BALANCES

FUND	Actual FY '16	Actual FY '17	Actual FY '18	Projected FY '19	Adopted FY '20	% Change
Special Revenue Funds (cont.)						
- CH Arnold Rd Grade M.S.B.U.**	(\$17,971)	(\$9,041)	(\$6,468)	\$0	\$0	0.0%
- Deerwood Lane M.S.B.U.**	(49,581)	(42,681)	(35,300)	537	537	0.0%
- R.Anchor Rd M.S.B.U.**	0	0	0	0	0	0.0%
- Durbin CTITF	0	0	72	97,958	123,351	25.9%
- Summerhaven M.S.T.U.	125,441	194,362	194,362	155,929	2,916	-98.1%
- Coastal Hwy Dune MSTU	0	0	0	-	100,000	100.0%
- SPV Blvd Dune & Beach MSTU	0	0	0	-	449,186	100.0%
TOTAL	\$83,901,865	\$92,917,072	\$92,590,601	\$109,734,687	\$126,456,031	15.2%
Enterprise Funds						
- Solid Waste Management	\$17,443,220	\$19,483,227	\$17,811,630	\$18,073,621	\$14,582,103	-19.3%
- Utility Services	73,696,830	71,411,395	85,296,033	84,481,105	88,262,068	4.5%
- Ponte Vedra Utility Services	9,052,949	11,025,713	17,828,121	15,886,039	18,113,059	14.0%
- Convention Center	2,041,604	2,886,244	3,728,278	1,948,691	1,976,669	1.4%
TOTAL	\$102,234,603	\$104,806,579	\$124,664,062	\$120,389,456	\$122,933,899	2.1%
Internal Service Funds						
- Workers Compensation Insurance	\$1,296,723	\$499,398	\$28,650	\$206,317	\$726,687	252.2%
- Health Insurance	7,034,187	1,676,351	7,130,122	11,459,960	11,561,255	0.9%
TOTAL	\$8,330,910	\$2,175,749	\$7,158,772	\$11,666,277	\$12,287,942	5.3%
Debt Service Funds						
- 03 Transportation Improvement	\$0	\$0	\$0	\$0	\$0	0.0%
- 06 Transportation Improvement	144,799	0	0	0	0	0.0%
- 12 Transportation Refunding	2,294	7,466	16,000	28,844	18,245	-36.7%
- 15 Transportation Refunding	16,680	18,586	8,693	21,653	13,823	-36.2%
- 06 Sales Tax Bonds	4,394	0	0	0	0	0.0%
- Ponte Vedra Sewer MSD Contract	1,282,410	1,272,341	1,277,549	1,280,540	1,284,945	0.3%
- GE Capital Performance Contract	0	0	0	0	0	0.0%
- Commercial Paper	11,042	4,093	9,033	4,853	0	-100.0%
- Flagler Estates Loan	0	0	0	0	0	0.0%
- CRA Refunding Note	397	1,516	3,356	5,422	11,651	114.9%
- 05 Revenue Sharing Bonds	0	0	0	0	0	0.0%
- 14 Revenue Sharing Refunding	409,690	14,637	2,425	11,455	16,627	45.2%
- 09 Sales Tax Bonds	1,928,795	1,938,169	1,945,661	1,930,087	0	-100.0%
- 09A Sales Tax Refunding Bonds	2,727	7,601	16,272	27,586	0	-100.0%
- Trane Capital Lease	86,398	87,121	1,829	1,161	1,160	-0.1%
- HHS Facility Note	2,666	3,456	2,886	4,699	3,856	-17.9%
- 12 Sales Tax Refunding Bonds	1,699	5,921	12,566	20,180	15,747	-22.0%
- 15 Sales Tax Refunding Bonds	6,320	13,905	22,705	43,769	32,581	-25.6%
- Series 2012 Chase Note	70,470	73,589	10,696	16,566	13,306	-19.7%
TOTAL	\$3,970,781	\$3,448,403	\$3,329,669	\$3,396,815	\$1,411,941	-58.4%

SUMMARY OF BEGINNING COUNTY FUND BALANCES

FUND	Actual FY '16	Actual FY '17	Actual FY '18	Projected FY '19	Adopted FY '20	% Change
Capital Improvement Funds						
- Beach Re-Nourishment Projects	\$176,970	\$103,251	\$519,100	\$2,292,720	\$3,339,950	45.7%
- 06 Bond Transportation Projects	0	0	0	0	0	0.0%
- SR 207 Developer Projects	154,230	155,009	156,718	159,441	162,441	1.9%
- 09 Sales Tax Bond Projects	0	0	0	0	0	0.0%
- 15 Sales Tax Bond Projects	16,275,423	14,933,465	8,280,852	4,032,500	62,189	-98.5%
- Interoperable Radio System	0	0	0	0	0	0.0%
- Interoperable Radio System - Note	0	0	0	0	0	0.0%
- HHS Facility	0	0	0	0	0	0.0%
- Public Facilities Projects	0	0	4,683,191	3,241,862	2,991,723	-7.7%
Sheriff Training Facility	0	0	0	0	15,236,100	100.0%
TOTAL	\$16,606,623	\$15,191,725	\$13,639,861	\$9,726,523	\$21,792,403	124.1%
Trust & Agency Funds						
- FSA-Medical	92,634	157,209	206,167	193,503	255,465	32.0%
- FSA-Dependent	35,427	29,899	37,988	41,677	48,699	16.8%
- HRA-Medical	25,862	28,727	40,788	0	0	0.0%
TOTAL	\$153,923	\$215,835	\$284,943	\$235,180	\$304,164	29.3%
GRAND TOTAL	\$265,652,244	\$269,757,457	\$279,785,296	\$320,069,607	\$353,756,311	10.5%

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	Projected	Adopted**	Actual	Projected	Adopted**
	FY '18	FY '19	FY '20	FY '18	FY '19	FY '20
Total Revenue	\$195,300,005	\$178,977,499	\$209,200,269	\$37,543,967	\$38,126,507	\$57,355,353
Transfers from Funds	3,652,165	1,743,490	2,150,897	180,000	0	8,794
Debt Proceeds	0	0	0	0	0	0
Other Financing Sources	0	0	0	1,168,360	5,073,115	504,709
Total All Revenue Sources	\$198,952,170	\$180,720,989	\$211,351,166	\$38,892,327	\$43,199,622	\$57,868,856
Total Expenditures	\$165,291,170	\$164,546,402	\$210,334,291	\$37,468,699	\$40,309,453	\$71,957,681
Transfers to Funds	5,877,555	12,525,325	6,329,810	96,471	96,471	854,230
Other Financing Uses	0	0	0	0	0	0
Total All Expenditure Uses	\$171,168,725	\$177,071,727	\$216,664,101	\$37,565,170	\$40,405,924	\$72,811,911
Net Increase (Decrease) in Total Fund Balance	\$27,783,445	\$3,649,262	(\$5,312,935)	\$1,327,157	\$2,793,698	(\$14,943,055)
Beginning Fund Balance	\$37,137,224	\$64,920,669	\$68,569,931	\$27,704,068	\$29,031,225	\$31,824,923
Ending Fund Balance*	\$64,920,669	\$68,569,931	\$63,256,996	\$29,031,225	\$31,824,923	\$16,881,868

*** Classification of Fund Balance:**

Nonspendable	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$3,492,097	\$9,252,688	\$7,375,891	\$0	\$674,793	\$11,393,010
Committed	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0	\$0	\$0
Unassigned	\$61,428,572	\$59,317,243	\$55,881,105	\$29,031,225	\$31,150,130	\$5,488,858
Ending Fund Balance	\$64,920,669	\$68,569,931	\$63,256,996	\$29,031,225	\$31,824,923	\$16,881,868

**Adopted FY '18 Fund Balance = Fund Reserve(s) + 5% Statutory Revenue Reduction except for Enterprise and Internal Service Funds for which Fund Balance = Fund Reserve + Depreciation + Amortization + Accreted Interest (if any)

SELECT CHANGES IN FUND BALANCE

TOURIST DEVELOPMENT TAX FUND

FIRE DISTRICT FUND

Category	Actual FY '18	Projected FY '19	Adopted** FY '20	Actual FY '18	Projected FY '19	Adopted** FY '20
Total Revenue	\$11,184,079	\$12,188,479	\$12,869,343	\$33,587,640	\$36,224,616	\$39,442,007
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	\$11,184,079	\$12,188,479	\$12,869,343	\$33,587,640	\$36,224,616	\$39,442,007
Total Expenditures	\$8,146,210	\$10,068,745	\$13,432,506	\$31,333,413	\$35,291,258	\$41,983,285
Transfers to Funds	1,771,594	1,796,857	1,978,603	692,538	737,373	789,087
Other Financing Uses	0	0	0	0	0	0
Total All Expenditure Uses	\$9,917,804	\$11,865,602	\$15,411,109	\$32,025,951	\$36,028,631	\$42,772,372
Net Increase (Decrease) in Total Fund Balance	\$1,266,275	\$322,877	(\$2,541,766)	\$1,561,689	\$195,985	(\$3,330,365)
Beginning Fund Balance	\$3,080,895	\$4,347,170	\$4,670,047	\$11,527,052	\$13,088,741	\$13,284,726
Ending Fund Balance*	\$4,347,170	\$4,670,047	\$2,128,281	\$13,088,741	\$13,284,726	\$9,954,361

*** Classification of Fund Balance:**

Nonspendable	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$3,080,894	\$2,706,225	\$1,254,870	\$0	\$0	\$0
Committed	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$4,060,000	\$3,338,477	\$1,240,615
Unassigned	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$3,080,894	\$2,706,225	\$1,254,870	\$4,060,000	\$3,338,477	\$1,240,615

**Adopted FY '20 Fund Balance = Fund Reserve(s) + 5% Statutory Revenue Reduction except for Enterprise and Internal Service Funds for which Fund Balance = Fund Reserve + Depreciation + Amortization + Accreted Interest (if any)

SELECT CHANGES IN FUND BALANCE

UTILITY SERVICES FUND

PONTE VEDRA UTILITY FUND

Category	Actual FY '18	Projected FY '19	Adopted** FY '20	Actual FY '18	Projected FY '19	Adopted** FY '20
Total Revenue	\$46,246,209	\$50,141,852	\$45,912,527	\$12,986,240	\$13,474,469	\$15,283,846
Transfers from Funds	13,429,836	0	0	0	12,778,000	0
Debt Proceeds	0	0	9,963,960	0	5,156,782	30,634,608
Other Financing Sources	0	0	0	0	0	0
Total All Revenue Sources	\$59,676,045	\$50,141,852	\$55,876,487	\$12,986,240	\$31,409,251	\$45,918,454
	0					
Total Expenditures	\$41,409,398	\$46,360,889	\$93,702,884	\$15,397,727	\$19,024,158	\$54,463,340
Transfers to Funds	0	0	0	0	12,778,000	0
Other Financing Uses	0	0	0	0	0	0
Total All Expenditure Uses	\$41,409,398	\$46,360,889	\$93,702,884	\$15,397,727	\$31,802,158	\$54,463,340
Net Increase (Decrease) in						
Total Fund Balance	\$18,266,647	\$3,780,963	(\$37,826,397)	(\$2,411,487)	(\$392,907)	(\$8,544,886)
Beginning Fund Balance	\$66,214,458	\$84,481,105	\$88,262,068	\$20,239,608	\$17,828,121	\$17,435,214
Ending Fund Balance*	\$84,481,105	\$88,262,068	\$50,435,671	\$17,828,121	\$17,435,214	\$8,890,328

*** Classification of Fund Balance:**

Nonspendable	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$9,132,181	\$7,939,430	\$8,877,172	\$1,836,385	\$1,589,178	\$2,884,806
Committed	\$14,275,151	\$18,476,683	\$19,645,277	\$12,456,245	\$12,778,000	\$0
Assigned	\$0	\$0	\$0	\$0	\$0	\$0
Unassigned/Unrestricted	\$61,073,773	\$61,845,955	\$21,913,222	\$3,535,491	\$3,068,036	\$6,005,522
Ending Fund Balance	\$84,481,105	\$88,262,068	\$50,435,671	\$17,828,121	\$17,435,214	\$8,890,328

** Adopted FY '20 Fund Balance = Fund Reserve(s) + 5% Statutory Revenue Reduction except for Enterprise and Internal Service Funds for which Fund Balance = Fund Reserve + Depreciation + Amortization + Accreted Interest (if any)

SELECT CHANGES IN FUND BALANCE

BUILDING SERVICES FUND

SOLID WASTE FUND

Category	Actual FY '18	Projected FY '19	Adopted** FY '20	Actual FY '18	Projected FY '19	Adopted** FY '20
Total Revenue	\$10,599,451	\$11,763,934	\$11,298,889	\$24,544,034	\$26,575,482	\$28,018,382
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	\$10,599,451	\$11,763,934	\$11,298,889	\$24,544,034	\$26,575,482	\$28,018,382
Total Expenditures	\$7,087,480	\$8,139,290	17,095,408	\$24,904,702	\$30,067,000	28,541,295
Transfers to Funds	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
Total All Expenditure Uses	\$7,087,480	\$8,139,290	\$17,095,408	\$24,904,702	\$30,067,000	\$28,541,295
Net Increase (Decrease) in Total Fund Balance	\$3,511,971	\$3,624,644	(\$5,796,519)	(\$360,668)	(\$3,491,518)	(\$522,913)
Beginning Fund Balance	\$15,427,170	\$18,939,141	\$22,563,785	\$18,434,289	\$18,073,621	\$14,582,103
Ending Fund Balance*	\$18,939,141	\$22,563,785	\$16,767,266	\$18,073,621	\$14,582,103	\$14,059,190

*** Classification of Fund Balance:**

Nonspendable	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$18,939,141	\$22,563,785	\$16,767,266	\$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	\$18,939,141	\$22,563,785	\$16,767,266	\$17,811,630	\$18,085,800	\$15,989,136

**Adopted FY '20 Fund Balance = Fund Reserve(s) + 5% Statutory Revenue Reduction except for Enterprise and Internal Service Funds for which Fund Balance = Fund Reserve + Depreciation + Amortization + Accreted Interest (if any)

SELECT CHANGES IN FUND BALANCE

CONVENTION CENTER FUND

HEALTH INSURANCE FUND

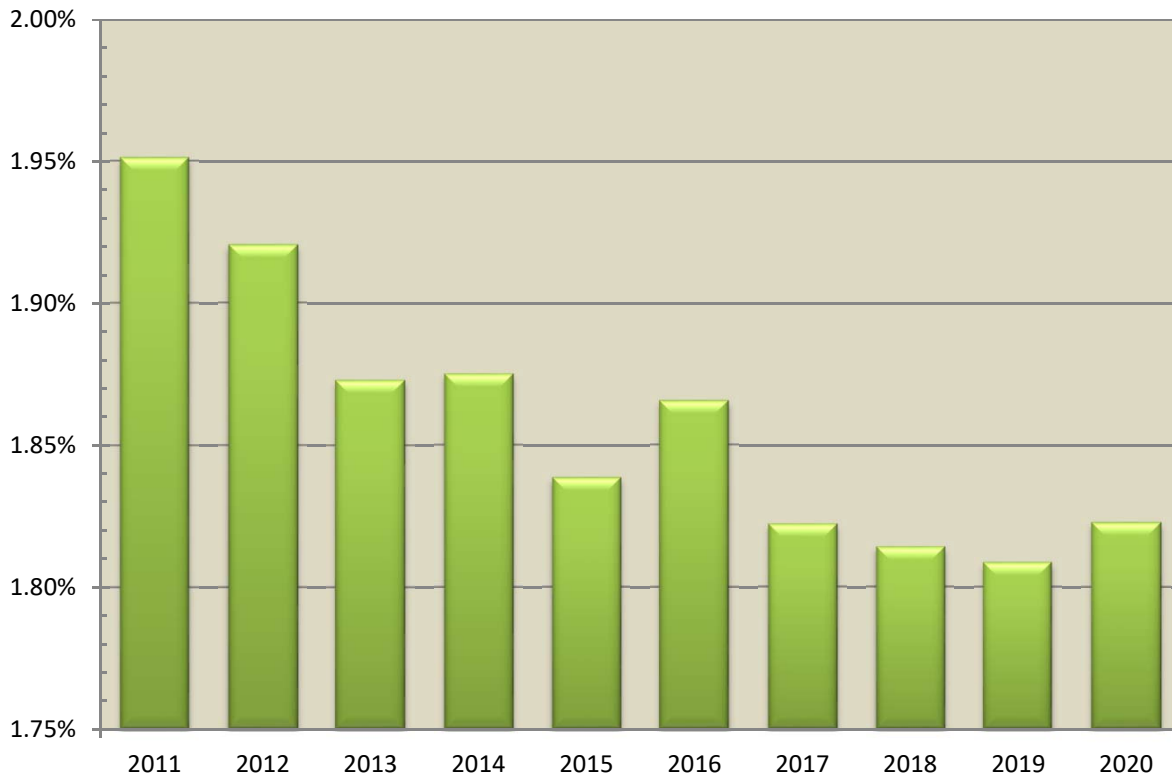
Category	Actual	Projected	Adopted**	Actual	Projected	Adopted**
	FY '18	FY '19	FY '20	FY '18	FY '19	FY '20
Total Revenue	\$1,230,769	\$1,211,896	\$1,257,147	\$25,496,761	\$26,872,847	\$27,276,620
Transfers from Funds	287,640	244,370	226,096	3,601,244	3,712,883	3,712,883
Debt Proceeds	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Total All Revenue Sources	\$1,518,409	\$1,456,266	\$1,483,243	\$29,098,005	\$30,585,730	\$30,989,503
Total Expenditures	\$494,791	\$0	\$280,799	\$27,345,959	\$30,484,435	\$32,952,655
Transfers to Funds	0	0	0	0	0	0
Other Financing Uses	1,422,813	1,428,288	1,432,067	0	0	0
Total All Expenditure Uses	\$1,917,604	\$1,428,288	\$1,712,866	\$27,345,959	\$30,484,435	\$32,952,655
Net Increase (Decrease) in Total Fund Balance	(\$399,195)	\$27,978	(\$229,623)	\$1,752,046	\$101,295	(\$1,963,152)
Beginning Fund Balance	\$2,347,886	\$1,948,691	\$1,976,669	\$9,707,914	\$11,459,960	\$11,561,255
Ending Fund Balance*	\$1,948,691	\$1,976,669	\$1,747,046	\$11,459,960	\$11,561,255	\$9,598,103

*** Classification of Fund Balance:**

Nonspendable	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$1,948,691	\$1,976,669	\$1,747,046	\$11,459,960	\$11,561,255	\$9,598,103
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	\$1,948,691	\$1,976,669	\$1,747,046	\$11,459,960	\$11,561,255	\$9,598,103

**Adopted FY '20 Fund Balance = Fund Reserve(s) + 5% Statutory Revenue Reduction except for Enterprise and Internal Service Funds for which Fund Balance = Fund Reserve + Depreciation + Amortization + Accreted Interest (if any)

St. Johns County Price of Government Trend



Fiscal Year	Total Cost	County Population	Cost Per Capita	Income Per Capita*	Price of Government
2011	\$209,183,045	192,548	\$1,086	\$55,675	1.95%
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	251,146	\$1,196	\$66,107	1.81%
2020	\$325,554,959	264,185	\$1,232	\$67,605	1.82%

* Specific values were not yet available for 2015 - 2017

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. Along with targeted expenditure reductions the County Commission approved limited millage rate increases in FY 2010 and FY 2012 to address these projected operating deficits as well as a shift in millage from the General Fund to the Fire District Fund and Transportation Trust Fund in FY 2016, FY 2017, and FY 2018. 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 - 2024**

General Fund (in \$ Millions)	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
Revenue:						
Property Tax	\$126.9	\$135.1	\$145.9	\$156.1	\$163.9	\$172.1
Sales Tax / State Revenue Sharing	\$15.0	\$16.1	\$16.4	\$16.9	\$17.4	\$17.9
Grant Revenue	\$0.8	\$3.2	-	-	-	-
Disaster Recovery Grant Revenue	\$2.4	\$27.0	-	-	-	-
Other Revenue	\$29.9	\$27.7	\$28.0	\$28.5	\$29.0	\$29.5
Constitutional Transfers	\$3.6	\$3.6	\$3.6	\$3.7	\$3.8	\$3.8
Transfer From Funds	\$2.2	\$2.5	\$2.5	\$2.5	\$2.5	\$2.5
Total Revenue	\$180.8	\$215.2	\$196.4	\$207.7	\$216.6	\$225.8
Expenditures:						
Salaries	\$28.6	\$31.5	\$32.8	\$34.1	\$35.5	\$36.9
Benefits	\$12.7	\$13.9	\$14.1	\$14.5	\$14.8	\$15.1
Grant Expenses	\$0.7	\$3.6	-	-	-	-
Disaster Recovery	\$3.6	\$28.5	-	-	-	-
Operating Expenses	\$35.7	\$34.7	\$35.4	\$36.3	\$37.2	\$37.9
Capital Outlay	\$4.2	\$23.1	\$7.7	\$7.7	\$7.7	\$7.7
Constitutional Officers	\$84.2	\$90.1	\$97.3	\$104.1	\$109.3	\$114.8
Transfers to Funds	\$7.5	\$6.3	\$6.5	\$6.6	\$6.7	\$6.9
Total Expenditures	\$177.2	\$231.7	\$193.8	\$203.3	\$211.2	\$219.3
Net Increase (Decrease) in Fund Balance	\$3.6	(\$16.5)	\$2.6	\$4.4	\$5.4	\$6.5
Beginning Fund Balance	\$64.9	\$68.5	\$52.0	\$54.6	\$59.0	\$64.4
Ending Fund Balance	\$68.5	\$52.0	\$54.6	\$59.0	\$64.4	\$70.9

General Fund 5-Year Forecast Model Assumptions:

Property Taxes: Taxable Property Value increased 8.9% for FY 2019 and 9.9% for FY 2020. Assumption for property tax growth for FY 2021 – FY 2024 are 8%, 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.

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 actuarial annual growth estimates. Grant revenue and expense to drop off only to recurring grant levels in FY 2020. FY 2020 Capital Outlay anticipates a drawdown of approximately \$15.0 million in reserves for one-time initiatives.

Conclusion: Net increases to fund balance are predicated on annual increases in most revenues. New minimum fund balance guidelines recommend 2 months of operating expenses which equate to a range from \$29 to \$35 million over the period FY 2020-24. Fund balance can support minimal one-time initiatives while model cannot support additional services/service-levels associated with projected County population growth.

Long-Range Financial Planning (continued)

St. Johns County

5-Year Forecast Model

FY 2020 - 2024

Fire District Fund (in \$ Millions)	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
Revenue:						
Property Taxes	\$34.7	\$37.9	\$41.0	\$43.8	\$46.0	\$48.3
Grant Revenue	\$0.5	\$1.4	\$0.1	\$0.1	\$0.1	\$0.1
Other Revenue	\$1.1	\$0.6	\$0.6	\$0.6	\$0.6	\$0.6
Total Revenue	\$36.3	\$39.9	\$41.7	\$44.5	\$46.7	\$49.0
Expenditures:						
Salaries	\$15.0	\$16.2	\$17.0	\$17.7	\$18.5	\$19.4
Overtime	\$2.0	\$2.1	\$2.2	\$2.3	\$2.4	\$2.5
Benefits	\$9.4	\$10.2	\$11.0	\$11.9	\$12.8	\$13.9
Operating Expenses	\$5.5	\$7.0	\$6.5	\$6.7	\$6.8	\$7.0
Grant Expenses	\$0.1	\$0.4	-	-	-	-
Transfer to Funds	\$0.7	\$0.8	\$0.8	\$0.8	\$0.8	\$0.9
Capital Outlay	\$3.3	\$6.1	\$2.0	\$2.0	\$2.0	\$2.1
Total Expenditures	\$36.0	\$42.8	\$39.5	\$41.4	\$43.3	\$45.8
Net Increase (Decrease) in Fund Balance	\$0.3	(\$2.9)	\$2.2	\$3.1	\$3.1	\$3.2
Beginning Fund Balance	\$13.1	\$13.4	\$10.5	\$12.7	\$15.8	\$19.2
Ending Fund Balance	\$13.4	\$10.5	\$12.7	\$15.8	\$19.2	\$22.4

Fire District Fund 5-Year Forecast Model Assumptions:

Property Taxes: Taxable Property Value increased 8.9% for FY 2019 and 9.9% for FY 2020. Assumption for property tax growth for FY 2021 – FY 2024 are 8%, 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 2020 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. Staffing for a new northwest fire station (CR 223) is included as partial-year expenses in FY 2020 with subsequent fiscal years carrying the full cost of the new station.

Long-Range Financial Planning (continued)

St. Johns County
5-Year Forecast Model
FY 2020 - 2024

Transportation Trust Fund (in \$ Millions)	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
Revenue:						
Property Taxes	\$18.8	\$24.8	\$26.7	\$28.6	\$30.0	\$31.5
Gas Taxes	\$9.7	\$10.0	\$10.2	\$10.4	\$10.6	\$10.9
Disaster Recovery Grant Revenue	\$0.3	\$15.5	\$0.0	\$0.0	\$0.0	\$0.0
Fleet Management	\$3.5	\$3.8	\$3.8	\$3.9	\$4.0	\$4.1
Other Revenue	\$6.9	\$4.3	\$4.3	\$4.4	\$4.4	\$4.4
Developer Contributions	\$4.1	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0
Total Revenue	\$43.3	\$58.9	\$45.0	\$47.3	\$49.0	\$50.9
Expenditures:						
Salaries	\$6.7	\$7.8	\$8.1	\$8.4	\$8.7	\$9.1
Benefits	\$3.1	\$3.5	\$3.5	\$3.6	\$3.7	\$3.8
Operating Expenses	\$5.9	\$7.4	\$7.2	\$7.3	\$7.5	\$7.6
Grant Expenses	\$0.3	\$2.4	\$0.0	\$0.0	\$0.0	\$0.0
Disaster Recovery	\$0.8	\$14.6	\$0.0	\$0.0	\$0.0	\$0.0
Fleet Management	\$3.8	\$4.2	\$4.3	\$4.4	\$4.5	\$4.6
Pavement Management	\$11.0	\$10.0	\$10.0	\$10.0	\$10.0	\$10.0
Capital Outlay	\$8.8	\$22.9	\$10.2	\$11.2	\$12.2	\$13.3
Transfer to Funds	\$0.1	\$0.9	\$0.9	\$0.9	\$0.9	\$0.9
Total Expenditures	\$40.5	\$73.7	\$44.2	\$45.8	\$47.5	\$49.3
Net Increase (Decrease) in Fund Balance	\$2.8	(\$14.8)	\$0.8	\$1.5	\$1.5	\$1.6
Beginning Fund Balance	\$29.0	\$31.8	\$17.0	\$17.8	\$19.3	\$20.8
Ending Fund Balance	\$31.8	\$17.0	\$17.8	\$19.3	\$20.8	\$22.4

Transportation Trust Fund 5-Year Forecast Model Assumptions:

Property Taxes: Taxable Property Value increased 8.9% for FY 2019 and 9.9% for FY 2020. Assumption for property tax growth for FY 2021 – FY 2024 are 8%, 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.

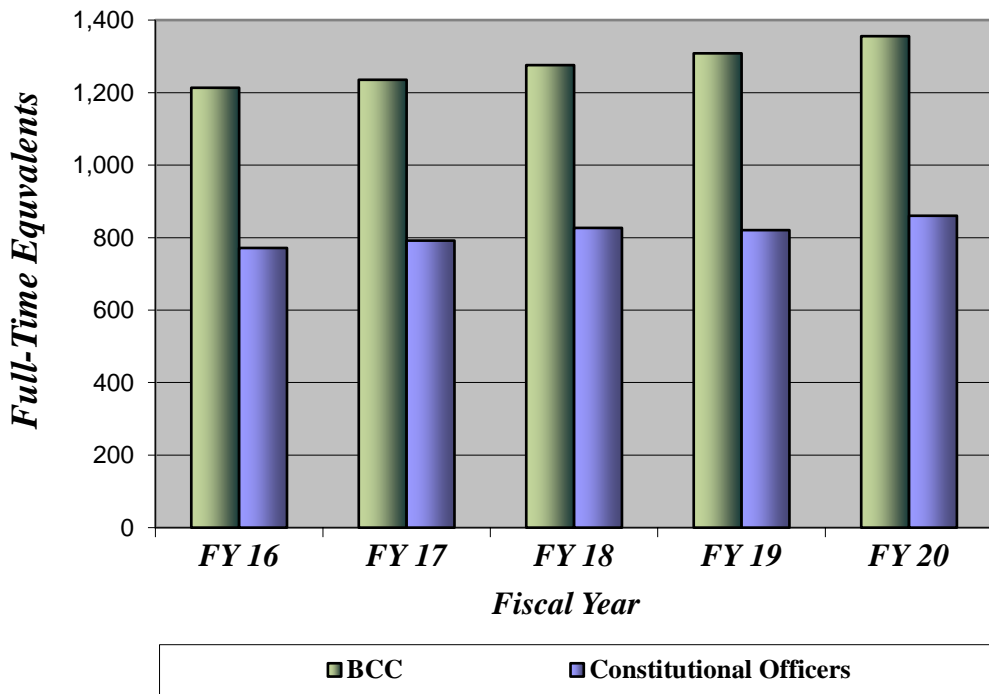
Salaries and Constitutional Officers to annually increase 3% plus 1% for staffing and other increases while annual inflation assumed to be 2% to 3%. Benefits to increase with salary increases except for health insurance and OPEB to increase per actuary annual growth estimates. Grant revenue and expense to drop off only to recurring grant levels in FY 2019. Capital Outlay to be held at minimum but necessary levels for FY 2021 – FY 2024. Transfers to Funds assumes increase of \$0.8 as debt service for new facility.

Conclusion: The Transportation Trust Fund can maintain an ongoing pavement management investment of \$10 million per year and an investment into capital projects and equipment of approximately \$10+ million per year. In addition, other deferred Transportation CIP projects are assumed funded out of Road Impact Fee Funds.

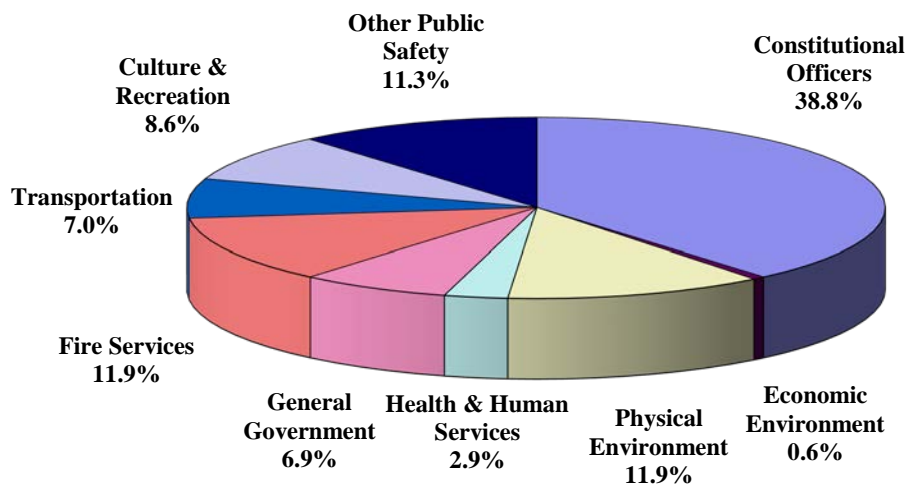
Other St. Johns County Long-Range Financial Planning

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 2016-2020



FY 2020 FTE's by Service Area



County Personnel Summary in Full Time Equivalents

	FY15	FY16	FY17	FY18	FY19	FY 20
<u>GENERAL GOVERNMENT:</u>	Actual	Actual	Actual	Actual	Estimated	Adopted
County Commissioners	8	8	8	8	8	8
County Administration	9.6	9.6	9.6	9.6	9.6	8.6
County Attorney	9	9	9	8	8	9
Personnel Services	6.8	5.8	5.8	8.4	8	10.4
Mmgt. Information Services	28	28	30	30	30	30
Management & Budget	6	6	6	6	6	7
Purchasing	7	7	7	7	7	8
Risk Management	0.85	1.35	1.35	1.35	1.35	1.35
Construction Services	4	5	6	6	6	4
Facilities Maintenance	34	33	30	31	33	35
Building Operations	19.5	19.5	20	19	19	20
Hastings School Building	2	2	2	2	2	2
Health & Human Svc Maintenance	5	4	4	4	4	4
Health Insurance	2.2	2.2	2.2	0	0	0
Workers Compensation	2.75	3.25	3.25	3.25	3.25	3.25
Total	144.70	143.70	144.20	143.60	145.20	150.60
<u>CONSTITUTIONAL OFFICERS:</u>						
Clerk of Court	0.5	0.5	2.67	2.67	0.6	0.00
Clerk - Finance	22.87	22.87	22.04	21.04	21.99	22.24
Court Services	3	3	2	2	3	3
Property Appraiser	51	51	52	51	46	46
Law Enforcement*	381	395	411	436	436	471
Detention Facilities*	192	200	201	205	205	210
E-911*	8	8	8	8	8	8
Bailiffs*	18	18	18	16	16	16
Supervisor of Elections	9	10	11	11	11	11
Tax Collector	66	66	66	76	76	76
Total	751.37	774.37	793.71	828.71	823.59	863.24
<u>PUBLIC SAFETY:</u>						
Codes Enforcement	9	9	9	9	9	9
Animal Control	16.9	15.4	15.4	15.4	15.35	15.35
Communications	17	18.675	18.675	20.675	20.675	20.675
Emergency Management	4	4	5	5	5	5
Disaster Recovery	0	0	2	10	10	10
Emergency Medical Services	80.75	80.75	81.75	81.75	83.75	88.25
Medical Examiner	6	7	7	7	7	11.166
Interoperable Radio Systems	1	1	1	1	1	1
Building Services	49.385	55.385	63.885	67.885	77.885	78.885
Beach Services	4	4	4	4	4	4
Sheriff Complex Maintenance	8	8	8	8	7	7
Fire Services	240	240	238	242	250	264
Total	436.04	443.21	453.71	471.71	490.66	514.33
<u>PHYSICAL ENVIRONMENT:</u>						
Growth Management Administration	51.465	56.465	56.965	57.965	58.965	60.215
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	6.9	6.6	6.35	6.35	6.35	8.00
Residential Collections	6.2	6.1	5.6	5.6	5.6	6.1
Recycling	2.7	3.1	3.1	3.1	3.1	3.1
Longterm Care	1.3	1.3	1.3	1.3	1.3	1.4

County Personnel Summary in Full Time Equivalents

<u>PHYSICAL ENVIRONMENT:(cont.)</u>	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Estimated	FY 20 Adopted
Utility Services:						
Utility Administration	48.1	50.1	54.1	59.1	58.1	60.6
Water Treatment	11	11	11	13	13	13
Transmission & Distribution	19	19	19	20	22	22
County Lab	5	5	5	5	5	5
Wastewater Treatment	19	18	19	23	23	24
Lift Stations	18	18	18	20	21	21
Industrial Pretreatment	2	2	2	2	2	2
SCADA	3	3	4	4	5	5
PV Utility Administration	9	8	8	8	8	8
PV Water Treatment	4	4	4	4	4	4
PV Transmission & Distribution	5	5	5	4	4	4
PV Wastewater Treatment	11	11	11	11	11	11
PV Lift Stations	4	4	4	4	4	4
Total	228.92	233.92	239.67	253.67	257.67	264.67
<u>TRANSPORTATION:</u>						
Public Works Administration	0	0	10.85	10.85	14.85	15.10
Road & Bridge	78.1	77.1	70	70	74	74
Fleet Maintenance	14	14	14	14	12	12
Traffic & Transportation	13	14	13	13	13	13
Fleet Fuel	1	0	0	0	0	0
Engineering	15	17	17	17	17	19
Land Management Systems	25	25	25	25	23	23
Total	146.10	147.10	149.85	149.85	153.85	156.10
<u>ECONOMIC ENVIRONMENT:</u>						
Economic Development	2	2	2	2	2	2
SHIP	0.75	0.75	0.75	1.5	1.5	2
Housing & Community Services	2.55	2.55	3.45	3.7	3.7	5.3
Tourist Development	3.1	3.1	3.1	3.1	3.1	3.1
Total	8.40	8.40	9.30	10.30	10.30	12.40
<u>HEALTH & HUMAN SERVICES:</u>						
Social Services	14.44	14.44	14.21	13.21	13.21	14.44
Veteran Services	4	4	4	3	4	4
Veterans Court	0	0	1	1	1	1
Community Based Care	40.26	40.26	39.59	40.59	42.59	45.26
Total	58.70	58.70	58.80	57.80	60.80	64.70
<u>CULTURE & RECREATION:</u>						
Parks & Recreation	80.55	80.55	80.425	79.425	78.425	76.425
Library Services	72	72	73.65	73.65	73.65	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	7	13	14	24	25	25
Total	169.25	175.25	177.78	186.78	186.78	189.75
GRAND TOTAL	1,943.47	1,984.65	2,027.01	2,102.41	2,128.84	2,215.78
Board Employee Total	1,195.10	1,213.28	1,235.30	1,275.70	1,308.25	1,355.54
Constitutional Officers Total	748.37	771.37	791.71	826.71	820.59	860.24
GRAND TOTAL	1,943.47	1,984.65	2,027.01	2,102.41	2,128.84	2,215.78

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

St. Johns County Personnel Fulltime Equivalent

Explanation of County Personnel Changes (FY 2016-2020)

During the last 5 years total County personnel has increased about 89 FTE's or about 11.5% for Constitutional Officers and about 142 FTE's or about 11.7% for Board of County Commissioners (BCC) employees. The total County population has increased an estimated 16.8% during that time. The largest increase for the BCC has been 24 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 88.87 FTE increase since FY 2016, Law Enforcement and Detention Facilities account for a 86 FTE increase. In FY 2020 there is an increase of 39.65 FTE's primarily related to Law Enforcement (35 FTE's).

Board of County Commissioners:

General Government - Since FY 2016, there has been an increase of about 6.9 FTE's or 4.7% in General Government. Personnel Services has increased 4.6 FTE's, partially offset by a 2.2 FTE reduction in the Health Isurnace Fund. Management Information Services and Construction Services have also each increased by 2 FTE's. For FY 2020 there is an increase of 5.4 FTE's with the largest increase in Personnel Services (2.4 FTE's).

Public Safety - In the last 5 years there has been an increase of 71.12 FTE's for Public Safety. Fire Services has added 24 FTE's with 7.5 FTE's also being added to Emergency Medical Service. As mentioned above, the largest increase has been in Fire Services. In FY 2020, Fire Services is adding 14 FTE's (17 positions) and Emergency Medical Services is adding 4.5 FTE's (6 postions) to address growth along with the anticipated completion of a northwest station

Physical Environment - In the last 5 years there has been an increase of 30.75 FTE's for Physical Environment. County Utilities accounts for the majority of this growth at 25.5 FTE's with their service demand increasing during this time. For FY 2020 County Utilities is increasing by 3.5 FTE's, with Solid Waste increase 2.25 FTE's, and Growth Management increasing 1.25 FTE's.

Transportation - Since FY 2016, FTE's in Transportation have increased by 9 FTE's. The primary reason has been an attempt to improve efficiency within Public Works and Fleet Maintenance while still handling increased service demand. For FY 2020 there is an increase of 2.25 FTE's primarily related to the addition of an Engineer and Project Manager positions within County Engineering.

Economic Environment - There is an increase of 4 FTE's 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 2020 there is an increase of 2.1 FTE's with 1.6 FTE's for Housing & Community Services and 0.5 FTE for SHIP.

Health & Human Services - There has been an increase of 6 FTE's in Health & Human Services since FY 2016 with the majority of the increases in FY 2020. For FY 2020, there is a 3.9 FTE increase funding new positions in Social Services (1.23 FTE's) and Community Based Care (2.67 FTE's)

Culture and Recreation - There has been an increase of 14.5 FTE's since FY 2016 with most of the increase in Cultural Events (12 FTE's) primarily due to the conversion of contracted staffing to County employee status. For FY 2020, Library Services is increasing 4.97 FTE's and Park & Recreation is decreasing 2 FTE's, resulting in a net increase of 2.97 FTE's for this service area.

FY 2020 St. Johns County Position Request Summary

Fund/Program	Position	Annual Salary	FY 20 Workshop	FY20 Rec.	FY20 Adopted
General Fund					
Management & Budget	Grant Manager	\$72,684	1.00	1.00	1.00
Personnel Services	Personnel Services Specialist (2)	\$42,865	1.40	1.40	1.40
Purchasing	Procurement Coordinator	\$52,047	1.00	1.00	1.00
County Attorney	Sr. Asst. County Attorney	\$107,900	1.00	1.00	1.00
Emergency Medical Services	Firefighter/EMT (6)	\$38,007	4.50	4.50	4.50
Medical Examiner	Forensic Investigator (2)	\$42,865	1.58	1.58	1.58
Medical Examiner	Forensic Technician (2)	\$38,834	1.58	1.58	1.58
Medical Examiner	Administrative Assistant	\$54,681	1.00	1.00	1.00
Social Services	Assistant Director HHS	\$88,559	0.23	0.23	0.23
Social Services	Case Specialist	\$38,834	1.00	1.00	1.00
Library Services	Full-Time Status to PT Positions	\$34,342	5.31	5.31	4.98
Recreation Programs	Recreation Assistant P/T (2)	\$30,337	(1.00)	(1.00)	(1.00)
Housing & Community Services	Certified Quality Services Specialist	\$42,865	1.00	1.00	1.00
Housing & Community Services	Assistant Director HHS	\$88,559	0.10	0.10	0.10
Housing & Community Services	Building Inspector	\$42,865	0.50	0.50	0.50
Growth Management	Environmental Specialist	\$49,539	(1.00)	(1.00)	(1.00)
Growth Management	Engineer	\$72,684	0.75	0.75	0.75
Growth Management	Planner	\$49,539	0.75	0.75	0.75
Growth Management	Construction Inspector	\$42,865	0.75	0.75	0.75
Subtotal		\$1,006,167	21.45	21.45	21.12
Building Services Fund					
Building Services	Floodplain Specialist	\$42,865	1.00	1.00	1.00
Subtotal		\$42,865	1.00	1.00	1.00
SHIP Fund					
SHIP	Building Inspector	\$42,865	0.50	0.50	0.50
Subtotal		\$21,433	0.50	0.50	0.50
Transportation Trust Fund					
Public Works Administration	Communications Specialist	\$42,865	0.50	0.25	0.25
Engineering	Engineer (PE)	\$80,230	1.00	1.00	1.00
Engineering	Project Manager	\$72,684	1.00	1.00	1.00
Subtotal		\$174,346	2.50	2.25	2.25
Fire District Fund					
Fire Services	Firefighter Captain (3)	\$47,055	3.00	3.00	3.00
Fire Services	Fire/Rescue Engineer (6)	\$43,022	4.50	4.50	4.50
Fire Services	Fire/Rescue Lieutenant (7)	\$53,201	5.50	5.50	5.50
Fire Services	Administrative Assistant	\$35,181	1.00	1.00	1.00
Subtotal		\$662,551	14.00	14.00	14.00

FY 2020 St. Johns County Position Request Summary

Fund/Program	Position	Annual Salary	FY 20 Workshop	FY20 Rec.	FY20 Adopted
Solid Waste Fund					
Facility Operations	Solid Waste Supervisor	\$49,539	1.00	1.00	1.00
Facility Operations	Household Hazardous Waste Tech	\$38,834	0.40	0.40	0.40
Facility Operations	Communications Specialist	\$42,865	0.00	0.25	0.25
Residential Collections	Household Hazardous Waste Tech	\$38,834	0.50	0.50	0.50
Postclosure Care	Household Hazardous Waste Tech	\$38,834	0.10	0.10	0.10
Subtotal		\$88,372	2.00	2.25	2.25
Community Based Care					
CBC Administration	Assistant Director HHS	\$88,559	0.67	0.67	0.67
CBC Administration	Driver (2)	\$30,337	2.00	2.00	2.00
Subtotal		\$120,008	2.67	2.67	2.67
Utility Services Fund					
Administration	Communications Specialist	\$42,865	0.50	0.50	0.50
Administration	Project Manager	\$72,684	1.00	1.00	1.00
Administration	Meter Technician	\$31,873	1.00	1.00	1.00
Wastewater Treatment	Engineer (PE)	\$80,230	1.00	1.00	1.00
Subtotal		\$206,219	3.50	3.50	3.50
Workshop Grand Total		\$2,321,961	47.62		
Recommended Grand Total		\$2,321,961		47.62	
Recommended Difference from Workshop		\$0		0.00	
Tentative Grand Total		\$2,310,628			47.29
Difference from Requested		(\$11,333)			(0.33)

FY 2020 St. Johns County Position Changes Summary

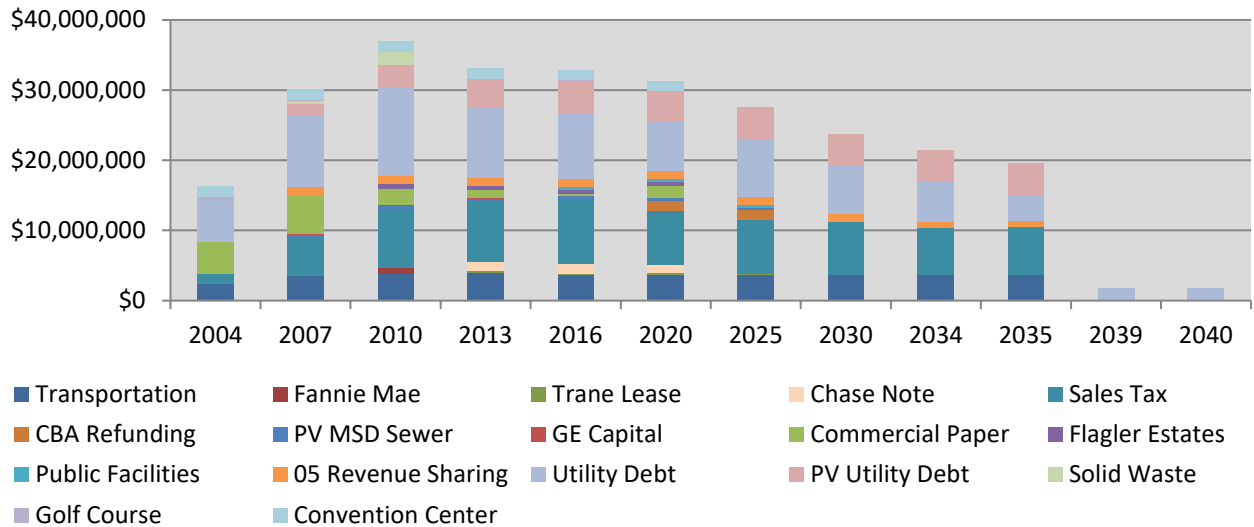
Fund/Program	Position	Annual Salary	FY 20 Workshop	FY20 Recommend	FY20 Adopted
General Fund					
Construction Services	Project Manager	\$75,425	(1.00)	(1.00)	(1.00)
Construction Services	Building Operations Superintendent	\$72,684	(1.00)	(1.00)	(1.00)
County Administration	Director of Admin. Support Svcs	\$121,481	0.00	(1.00)	(1.00)
Recreation Facilities	Parks Maintenance Supervisor	\$58,117	0.00	(1.00)	(1.00)
Facilities Management	Parks Maintenance Supervisor	\$58,117	0.00	1.00	1.00
Facilities Management	Project Manager	\$75,425	1.00	1.00	1.00
Building Operations	Building Operations Superintendent	\$72,684	1.00	1.00	1.00
Personnel Services	Director of Admin. Support Svcs	\$121,481	0.00	1.00	1.00
Workshop Grand Total		\$0	0.00	0.00	0.00
Recommended Grand Total		\$0			
Tentative 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 \$87 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	Debt Svc Flagler Estates Bond Series 2011
2020	2,017,375	1,661,494	3,638,419	3,926,525	347,555	1,846,133	516,879
2021	2,013,375	1,661,244	3,636,769	3,921,275	347,555	1,773,591	515,038
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							
	\$26,193,538	\$32,886,728	\$53,765,395	\$69,994,275	\$2,259,107	\$4,417,568	\$1,031,917

St. Johns County Total Debt Service Summary All Principal & Interest Payments

(continued)

Fiscal Year	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	Golf Course Trane Capital Lease Debt Svc	Subtotal Debt Service Funds
2020	1,163,907	241,561	412,294	1,279,456	1,450,000	3,409	18,505,007
2021	1,168,507	241,561	410,723	1,279,817	1,448,250	3,409	18,421,114
2022	1,166,907	241,561	413,753	1,279,698	1,449,250	3,409	16,550,166
2023	1,164,307	241,561	411,184	1,280,099	1,452,750	3,410	16,526,003
2024	1,165,707	241,561	413,217		1,448,500	3,410	14,845,088
2025	1,165,907	241,561	414,651		1,446,750	3,409	14,844,959
2026	1,164,907	241,561	410,486		1,447,250	3,409	14,734,428
2027	1,160,757	120,781	410,923		1,449,750	1,705	14,384,829
2028	1,164,975		410,761		1,449,000		14,261,324
2029	1,162,188						12,401,776
2030	1,163,188						12,390,593
2031	1,161,938						12,397,776
2032	1,163,438						12,398,288
2033	887,438						11,244,563
2034	882,625						11,241,850
2035	881,875						11,368,800
2036							5,526,375
2037							-
2038							-
2039							-
2040							-
2041							-
2042							-
	\$17,788,571	\$1,811,708	\$3,707,992	\$5,119,070	\$13,041,500	\$25,570	\$232,042,939

Note: FY 2020 Total Budget Debt Service Funds \$19,822,754 = \$18,505,007 above + \$44,180 Paying Agent Fees

Other Expenses + \$1,259,076 Reserves - \$3,409 Golf Course Debt Service Staying in the Golf Course Fund.

St. Johns County Total Debt Service Summary

All Principal & Interest Payments

(continued)

Fiscal Year	Enterprise Utility 1991A Cap Apprec	Enterprise Utility 2011 State Revolving	Enterprise Utility Trane Lease Debt Srvc	Enterprise Utility Series 2013	Enterprise Utility Series 2014	Enterprise Utility Series 2016
2020	896,074	537,773	26,431	3,174,930	2,029,843	505,513
2021	631,378	532,728	26,382	3,207,825	2,034,676	506,430
2022		527,487	26,381	5,712,272	2,026,926	510,842
2023		522,044	26,380	5,444,344	2,031,676	508,917
2024		516,392	26,379	5,317,006	2,028,509	502,417
2025		510,526	26,377	5,108,331	2,027,509	505,000
2026		504,438	26,376	4,927,922	2,023,509	506,334
2027		498,123	13,188	5,122,447	2,026,343	
2028		491,573		4,861,950	2,025,676	
2029		484,781		4,602,889	2,021,509	
2030		477,741		4,333,154	2,023,676	
2031		470,443		4,075,208	2,021,843	
2032		462,883		3,818,987	2,016,009	
2033		455,049		3,538,959	2,020,926	
2034		446,936		3,287,915	2,021,093	
2035				1,758,667	2,016,509	
2036				1,752,500	2,088,673	
2037				1,753,417		
2038				1,751,083		
2039				1,750,417		
2040				1,751,167		
2041				1,748,167		
2042				1,746,336		
	\$1,527,452	\$7,438,917	\$197,894	\$80,545,893	\$34,484,906	\$3,545,453

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 Convention Center Series 2014	Subtotal Enterprise Funds	Total Debt Service
2020	3,807,633	18,781	429,850	1,432,067	12,858,895	31,363,902
2021	3,806,300	18,746	342,122	1,442,030	12,548,617	30,969,731
2022	4,098,400	18,746	342,122		13,263,176	29,813,342
2023	4,084,850	18,745	342,121		12,979,077	29,505,080
2024	4,078,933	18,744	342,121		12,830,501	27,675,589
2025	4,077,850	18,743	342,122		12,616,458	27,461,417
2026	4,086,017	18,742	342,122		12,435,460	27,169,888
2027	4,078,100	9,371	342,121		12,089,693	26,474,522
2028	4,069,350		342,122		11,790,671	26,051,995
2029	4,074,267		342,122		11,525,568	23,927,344
2030	4,072,183		342,122		11,248,876	23,639,469
2031	4,063,100		342,122		10,972,716	23,370,492
2032	4,082,400		342,122		10,722,401	23,120,689
2033	4,055,083		342,121		10,412,138	21,656,701
2034	4,059,417		342,121		10,157,482	21,399,332
2035	4,059,917		342,122		8,177,215	19,546,015
2036	2,399,417		342,112		6,582,702	12,109,077
2037	2,392,166				4,145,583	4,145,583
2038					1,751,083	1,751,083
2039					1,750,417	1,750,417
2040					1,751,167	1,751,167
2041					1,748,167	1,748,167
2042					1,746,336	1,746,336
	\$69,445,383	\$140,618	\$5,903,787	\$2,874,097	\$206,104,400	\$438,147,339

St. Johns County Outstanding Debt Summary

	Original Issue	Outstanding Principal 9-30-2019	FY 2020 Direct Principal	FY 2020 Direct Interest	Outstanding Principal 9-30-2020
Transportation					
Existing Debt:					
Series 2012	\$25,050,000	\$19,750,000	\$1,180,000	\$837,375	\$18,570,000
Series 2015	24,755,000	22,815,000	705,000	956,494	22,110,000
Total Transportation	\$49,805,000	\$42,565,000	\$1,885,000	\$1,793,869	\$40,680,000
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	35,285,000	1,725,000	1,515,550	33,560,000
Series 2012 B	5,745,000	4,155,000	260,000	137,869	3,895,000
15 Sales Tax Bonds	52,315,000	47,195,000	1,705,000	2,221,525	45,490,000
PV MSD Sewer Bond	5,134,778	2,042,088	289,432	58,123	1,752,656
Commercial Paper	8,935,000	4,343,000	1,800,000	46,133	2,543,000
11 Flagler Estates Bond	6,000,000	999,000	495,000	21,879	504,000
14 Revenue Sharing Bonds	15,300,000	12,970,000	635,000	528,907	12,335,000
Trane Capital Lease	2,976,023	1,638,967	200,897	40,664	1,438,070
Public Facilities Debt Service	4,500,000	3,065,000	290,000	122,294	2,775,000
12 Chase Note Debt Service	13,137,000	4,873,000	1,182,000	97,456	3,691,000
19 CBA Refunding Bonds	10,840,000	10,300,000	935,000	515,000	9,365,000
Total Existing Debt	\$194,637,801	\$126,866,055	\$9,517,329	\$5,305,400	\$117,348,726
Golf Course					
Existing Debt:					
Trane Capital Lease	\$42,000	\$23,129	\$2,835	\$574	\$20,294
Total Golf Course	\$42,000	\$23,129	\$2,835	\$574	\$20,294
Total All Governmental Funds	\$244,484,801	\$169,454,184	\$11,405,164	\$7,099,843	\$158,049,020

St. Johns County Outstanding Debt Summary

	Original Issue	Outstanding Principal 9-30-2019	FY 2020 Direct Principal	FY 2020 Direct Interest	Outstanding Principal 9-30-2020
Utility Services					
Existing Debt:					
Cap. Apprec. Bond 1991A*	\$14,680,398	\$954,317	\$493,688	\$402,386	\$460,629
2011 State Revolving Loan	8,340,090	6,035,245	366,825	170,948	5,668,420
JCI Note	7,286,508	0	0	0	0
Trane Capital Lease Loan	325,619	179,329	21,981	4,450	157,348
Series 2013	55,420,274	51,510,274	820,000	2,354,930	50,690,274
Series 2014	28,270,000	25,525,000	985,000	1,044,843	24,540,000
Series 2016	3,890,000	3,005,000	375,000	130,513	2,630,000
Total Existing Utility Services	\$118,212,889	\$87,209,165	\$3,062,494	\$4,108,070	\$84,146,671

* = Principal does not include accreted interest.

PV Utility Services					
Existing Debt:					
Series 2016	51,070,000	46,660,000	1,600,000	2,207,633	45,060,000
Trane Capital Lease Loan	231,367	127,423	15,619	3,162	111,804
State Revolving Loan	6,977,236	4,945,881	324,227	105,623	4,621,654
Total Existing PV Utility	\$58,278,603	\$51,733,304	\$1,939,846	\$2,316,418	\$49,793,458

Convention Center					
Existing Debt:					
Series 2014	8,081,000	2,834,000	1,397,000	35,067	1,437,000
Total Convention Center	\$8,081,000	\$2,834,000	\$1,397,000	\$35,067	\$1,437,000

Total All Enterprise Funds	\$184,572,492	\$141,776,469	\$6,399,340	\$6,459,555	\$135,377,129
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Total All County Debt	\$429,057,293	\$311,230,653	\$17,804,504	\$13,559,398	\$293,426,149
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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
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 Loan 2011	To finance necessary capital improvements to the County Water and Sewer System.	Water & Sewer User Fees
Utility Series 2006	To fund various utility-related capital improvement projects. This debt was refinanced and the fund was closed in FY 2017.	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 2006	To fund the acquisition of the Ponte Vedra Utility System from St. Johns Service Company and various capital improvements to the system. This debt was refinanced and the fund was closed in FY 2017.	PV Utility Water & Sewer User Fees
PV Utility Series 2007	To fund the acquisition of the Intercoastal Utility System, capital improvements to that System, and the combination into the existing Ponte Vedra Utility System. This debt was refinanced and the fund was closed in FY 2017.	PV Utility 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 Loan	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

TRANSFER TO (38101):

FUND	0001 General Fund	1102 Health Dept.	1113 Beach Fund	1151 Sheriff Impact Fees	1252 Court Innovation	1259 Legal Aid	1274 Transit System Fund	1400 y Based Care	1450 Cultural Events	2234 12 Trans. Refunding Bonds	2243 Facility Debt Service	2246 Paper Debt Service	SUB TOTAL
0082 General Fund		\$4,000		\$25,000	\$59,814	\$276,433	\$476,489	\$89,428			\$408,438	\$1,424,265	\$2,763,867
1131 Transportation Trust	\$96,471												\$96,471
1146 TDT Cat. III			\$203,686									\$465,716	\$669,402
1147 TDT Cat. II									\$150,000				\$150,000
1148 TDT Cat. IV	\$455,105												\$455,105
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
1230 Fire District Fund	\$789,087												\$789,087
1279 Flagler Estates CRA													\$0
1281 W.Augustine CRA	\$386,055												\$386,055
1283 Vilano CRA	\$424,179												\$424,179
1288 Deerwood MSBU	\$8,794												\$8,794
1301 Court Facilities													\$0
6502 OPEB Trust Fund													\$0
TOTAL	\$2,159,691	\$4,000	\$203,686	\$25,000	\$59,814	\$276,433	\$476,489	\$89,428	\$150,000	\$900,000	\$408,438	\$1,889,981	\$6,642,960

TRANSFER TO (38101):

FUND	2250 SJC CRA Debt Service	2255 Trane Capital Lease	2258 12 Sales Tax Bond Debt Service	2260 12 Chase Note Service	2290 15 Sales Tax Bond Debt Service	2292 15 Trans. Refundin g Bonds	2294 19 CBA Refunding Debt Service	3340 Beach Re-Nourish	3400 Public Facilities	4446 Conventio n Center	5505 Health Insurance Fund	GRAND TOTAL
0082 General Fund	\$354,593	\$240,401		\$1,266,150			\$569,616		\$1,135,183			\$6,329,810
1131 Transportation Trust					\$757,759							\$854,230
1146 TDT Cat. III								\$475,000				\$1,144,402
1147 TDT Cat. II												\$150,000
1148 TDT Cat. IV										\$229,096		\$684,201
1165 Impact Fees Pub.Bldg					\$1,042,049							\$1,042,049
1168 E-911												\$0
1172 Impact Fees Fire/EMS					\$241,105		\$395,687					\$636,792
1185 Impact Fees Rds. Zn A						\$250,000						\$500,000
1188 Impact Fees Rds. Zn B						\$250,000						\$500,000
1191 Impact Fees Rds. Zn C						\$100,000						\$500,000
1195 Impact Fees Pks. Zn A			\$245,048									\$245,048
1201 Impact Fees Pks. Zn C				\$137,840								\$137,840
1230 Fire District Fund												\$789,087
1279 Flagler Estates CRA	\$150,540											\$150,540
1281 W.Augustine CRA												\$386,055
1283 Vilano CRA												\$424,179
1288 Deerwood MSBU												\$8,794
1301 Court Facilities							\$484,697					\$484,697
6502 OPEB Trust Fund										\$3,712,883		\$3,712,883
TOTAL	\$505,133	\$240,401	\$382,888	\$1,266,150	\$2,040,913	\$600,000	\$1,450,000	\$475,000	\$1,135,183	\$229,096	\$3,712,883	\$18,680,607

[Click here to return to the Main Table of Contents](#)

GENERAL FUND

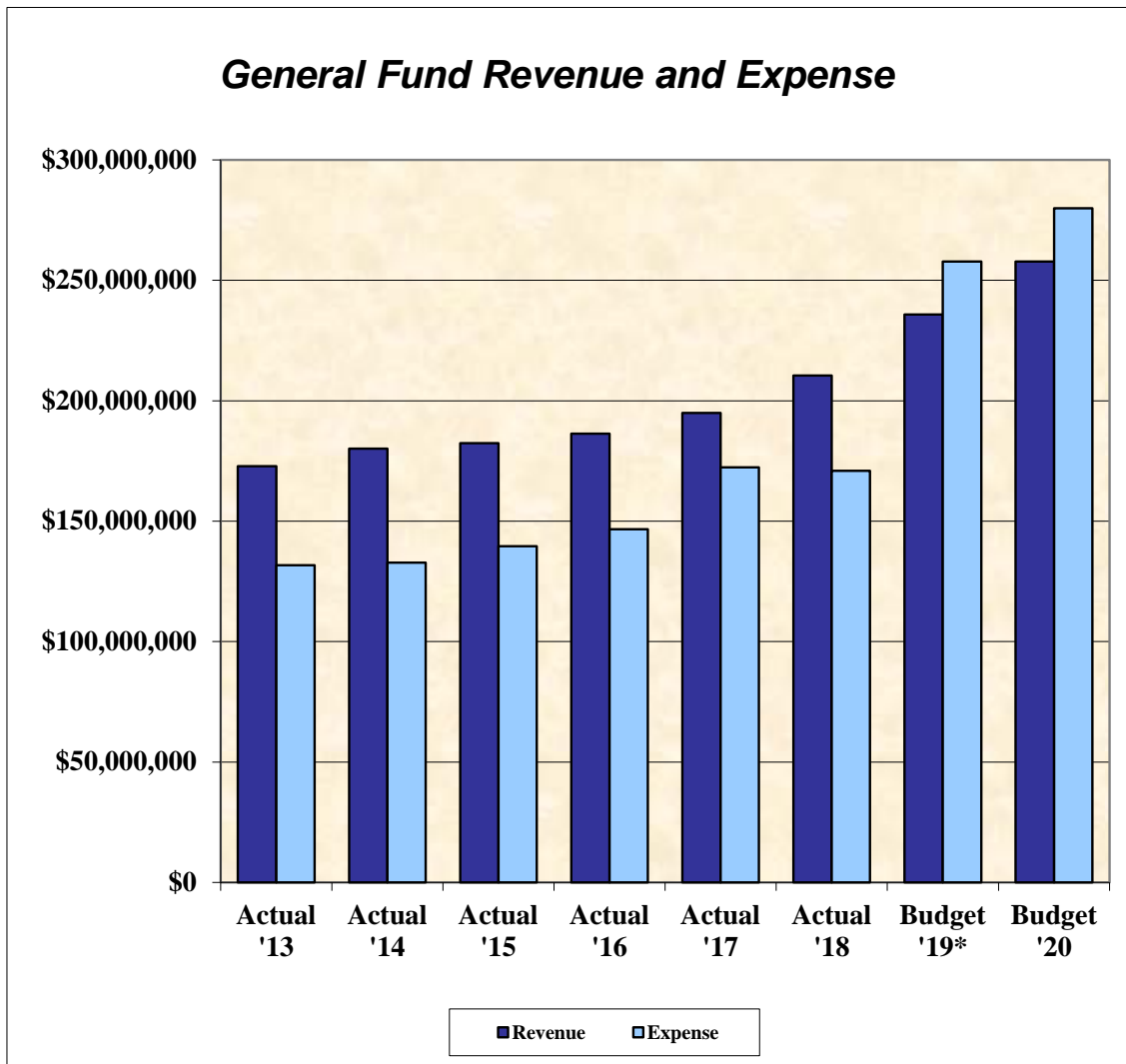
The General Fund is the largest and most diverse of the County's operating funds. It is used to account for all financial resources except those that are restricted to a specific use and therefore accounted for in separate funds. The major source of revenue for the General Fund is the property or ad 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 2019 BUDGET

FY 2020 BUDGET

\$257,790,424 *

\$279,924,097



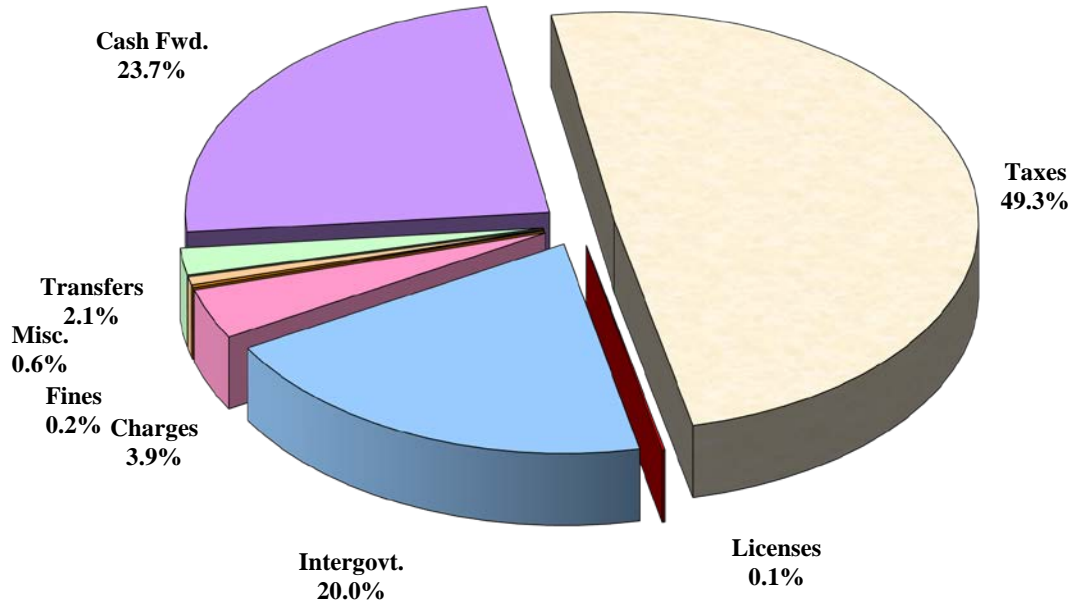
Comment: FY 2013-2018 Actual Expenditures reflect lower levels partly because of capital projects being carried over to the next year. For example, \$5,644,867 was carried over for the General Fund from FY 2019 to FY 2020. Otherwise, the end of the year General Fund Reserve, although budgeted, is not considered an actual expense.

* = As Amended as of January 2019.

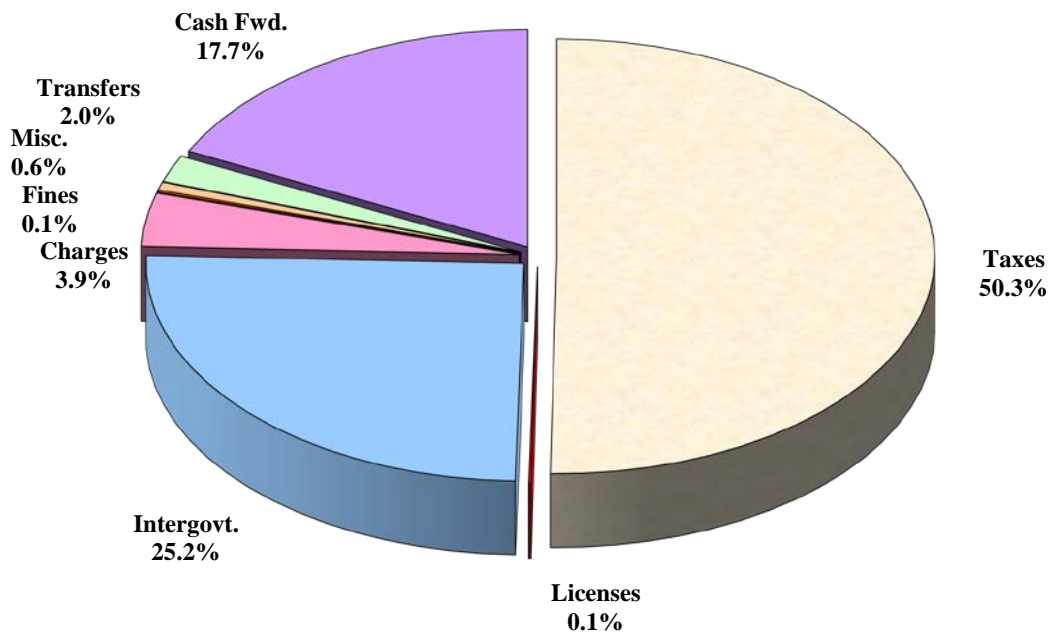
GENERAL FUND

Where the money comes from...

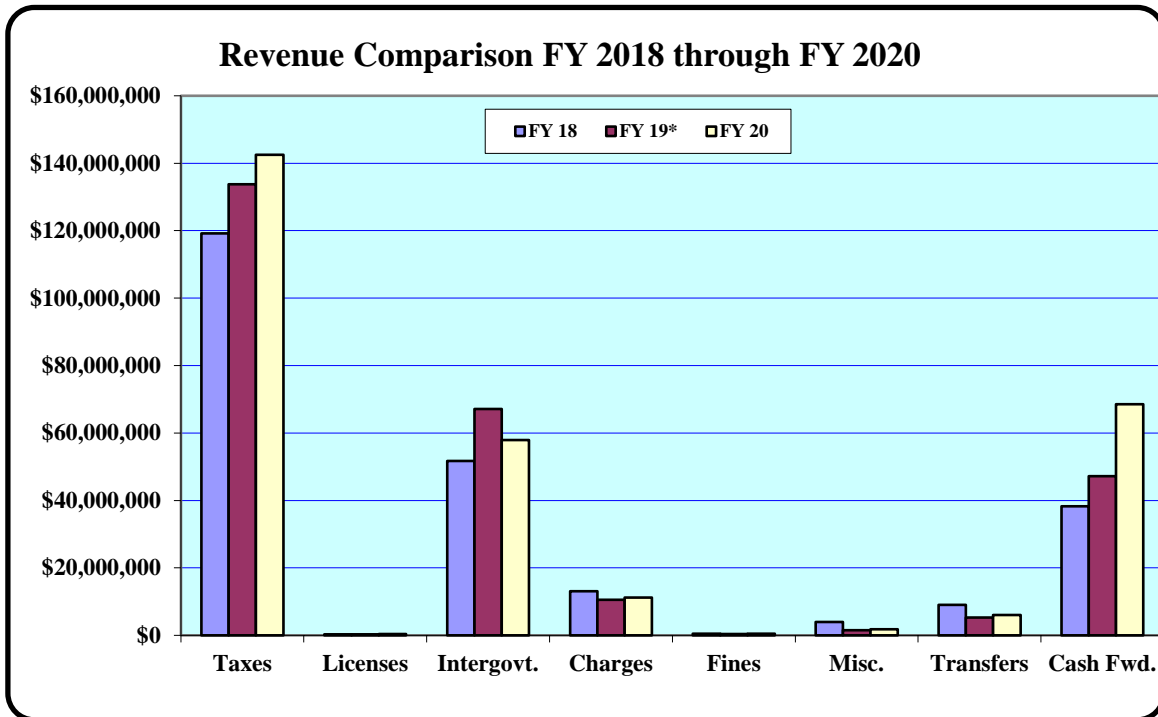
FY 2020 General Fund Revenue



FY 2019 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 6.5% due to a 9.9% increase in total taxable property value.

Licenses & Permits only reflect occupational licenses. A 30.6% change is projected based on trending.

Intergovernmental Revenue is projected to decrease 13.7% in FY 2020. The increase is primarily due to trending reduction in Federal and State Grant awards.

Charges for Service are projected to increase 7.0% in FY 2020. The increase primarily reflects increased plan review fees reflecting increased building activity and increased trending of ambulance service fees.

Fines & Forfeitures are projected to increase 37.1% according to recent trending.

Miscellaneous Revenue, which includes interest, is projected to increase 14.6% primarily due to the an increase 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 13.2% in FY 2020. 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 increase 45.3% in FY 2020 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 '17	Actual FY '18	Adopted* FY '19	Adopted FY '20	% Change
Taxes					
Ad Valorem Taxes - Current	\$108,226,841	\$116,518,721	\$131,662,089	\$140,200,450	6.5%
Ad Valorem Taxes - Delinquent	204,942	250,519	140,000	125,500	-10.4%
Hastings Ad Valorem Tax	0	4,763	0	0	0.0%
Hastings Utility Taxes	0	14,783	0	185	100.0%
Other Franchise Fees	634,100	366,392	0	100,000	100.0%
Local Communication Service Tax	2,339,772	1,998,648	1,956,874	2,074,715	6.0%
Subtotal	\$111,405,655	\$119,153,826	\$133,758,963	\$142,500,850	6.5%
Licenses & Permits					
Local Hastings Business Tax		827	0	500	100.0%
Occupational Licenses	\$276,732	\$281,030	\$268,355	\$350,000	30.4%
Subtotal	\$276,732	\$281,857	\$268,355	\$350,500	30.6%
Intergovernmental Revenue					
Federal Grant Revenue	\$7,714	\$84,311	\$53,740	\$7,869	-85.4%
Federal Grant - General Government	40,764	169,573	0	0	0.0%
Federal Grant - Public Safety	329,974	24,043,882	37,635,897	26,712,418	-29.0%
Federal Grant - Physical Environment	42,744	431,350	1,152,857	2,567,468	122.7%
Federal Grant - Culture and Recreation	0	0	505,000	478,975	-5.2%
Federal Grant - Human Services	1,720	1,794	17,956	0	-100.0%
Federal Payment In Lieu of Taxes	533	545	0	550	100.0%
State Grant - Public Safety	125,145	2,650,620	2,484,919	311,393	-87.5%
State Grant - Human Services	0	10,483	0	57,491	100.0%
State Grant - Culture and Recreation	154,223	162,912	256,162	100,000	-61.0%
State Grant - Other Public Safety	10,979	0	0	0	0.0%
Other Grants - Culture and Recreation	300,000	0	0	0	0.0%
Other Grants - Public Safety	0	0	7,362	0	-100.0%
Other Grants - General Government	0	7,700	0	0	0.0%
State Revenue Sharing	5,415,821	5,407,726	5,437,923	6,209,321	14.2%
Licenses - Insurance Agents	45,562	45,866	45,562	46,000	1.0%
Licenses - Mobile Home	56,131	61,760	55,073	60,620	10.1%
Licenses - Alcohol Beverages	100,778	98,513	101,000	102,000	1.0%
Racetrack Revenue	239,750	239,750	239,750	239,750	0.0%
Local Half Cent Sales Tax	11,846,800	13,237,310	13,707,598	16,057,513	17.1%
State Firearms Background	3	36	0	0	0.0%
Management Services - TDC	207,676	183,417	183,417	183,417	0.0%
Management Services - Utilities	1,742,262	1,999,547	1,999,547	1,999,547	0.0%
Management Services - Solid Waste	278,156	333,446	333,449	333,449	0.0%
Management Services - Fire Service	1,210,643	1,367,685	1,367,685	1,367,685	0.0%
Management Services - Building Services	430,520	566,413	566,413	566,413	0.0%
Management Services - Transportation	348,441	248,982	248,982	248,982	0.0%
Management Services - Cultural Events	0	0	363,900	0	-100.0%
Management Services - CBC	260,760	260,760	260,760	260,760	0.0%

GENERAL FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted* FY '19	Adopted FY '20	% Change
Intergovernmental Revenue (continued)					
Lease of Communication Tower	102,362	102,362	102,362	0	-100.0%
Subtotal	\$23,299,461	\$51,716,743	\$67,127,314	\$57,911,621	-13.7%
Charges for Service					
Zoning Fees	\$41,401	\$45,487	\$41,755	\$41,950	0.5%
Planning Fees	436,253	446,749	416,850	500,000	19.9%
Plans & Specifications Fees	95,598	122,222	95,800	107,000	11.7%
Development Public Shelter Fees	196,800	202,200	205,000	0	-100.0%
Sheriff - Civil Fees	126,194	125,595	132,000	132,000	0.0%
Sheriff - Other Fees	7,722	9,350	6,275	9,750	55.4%
Sheriff - HRS Fees	0	0	0	0	0.0%
Sheriff - Miscellaneous Fees	3,558	4,483	4,000	4,800	20.0%
Supervisor of Elections Fees	7,725	9,024	3,698	9,000	143.4%
Sale of Maps & Publications	14,511	25,895	12,947	26,000	100.8%
VAB Fees	2,415	3,640	1,800	1,800	0.0%
School Board VAB Fees	6,251	10,741	3,500	7,500	114.3%
Development Fees	150,000	1,640,000	0	0	0.0%
Room & Board - Prisoners	33,498	51,149	21,300	51,000	139.4%
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	6,356,750	6,473,100	6,426,246	6,525,000	1.5%
Ambulance - Mileage	982,325	1,005,658	979,100	1,010,000	3.2%
Miscellaneous Ambulance Fees	337	853	230	300	30.4%
Ambulance - Insurance Disallowances	(1,075,965)	(1,105,873)	(1,060,248)	(1,100,000)	3.7%
Medical Examiner Services Fees	123,415	137,822	96,842	125,000	29.1%
Plan Review Fees	1,854,396	1,928,891	1,825,881	2,100,000	15.0%
Builder Application Fees	3,150	350	1,050	0	-100.0%
Vicious Dog Registration Fees	5,246	5,030	4,676	5,000	6.9%
Animal Impound Fees	4,370	4,345	3,400	3,400	0.0%
Animal Adoption Fees	21,792	24,240	24,700	20,000	-19.0%
Animal Miscellaneous Fees	14,428	15,036	14,350	14,350	0.0%
Animal Control Donations	12,739	15,185	0	0	0.0%
Animal Hearing Admin Fee	0	434	0	0	0.0%
Admissions	720	0	0	0	0.0%
Admissions - Tax Exempt	191,243	212,364	159,500	174,500	9.4%
Rec Assoc Fees - Tax Exempt	28,102	30,221	13,800	13,800	0.0%
Cash Short / Over	(60)	23	0	0	0.0%
Tax Exempt Self Promoter	32,382	27,487	20,696	24,500	18.4%
Security Services Fee	0				0.0%
Facility Fee	16,702	1,143	0	0	0.0%
Pool Fees - YMCA	35,364	24,068	14,100	20,825	47.7%

GENERAL FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted* FY '19	Adopted FY '20	% Change
Charges for Service (continued)					
Park Maintenance Surcharge Fee	212,809	238,475	200,000	297,000	48.5%
Impact Fees - 3% Administration Fee	540,362	1,316,762	815,000	1,100,000	35.0%
Commissions - Concession Sales	2,638	0	3,700	0	-100.0%
Sale of Copies	\$4,570	\$5,301	\$3,887	\$3,750	-3.5%
Commissions - Sales Tax	248	259	260	350	34.6%
Recycling Receipts	2,228	3,512	1,628	3,500	115.0%
Reclaimed Water Fees	13,639	15,335	12,000	12,000	0.0%
Subtotal	\$10,505,856	\$13,076,556	\$10,505,723	\$11,244,075	7.0%
Fines & Forfeitures					
County Criminal Court Costs	\$7,989	\$14,329	\$2,135	\$30,000	1305.2%
Court Judgments and Fines	143,696	137,030	82,300	200,000	143.0%
Court Fines and Costs	35,321	26,567	32,500	31,000	-4.6%
Police Education	71,158	63,445	67,046	67,050	0.0%
Domestic Violence Surcharge	27,124	34,322	24,500	24,500	0.0%
Library Fines	158,826	163,955	154,000	145,000	-5.8%
Service Charge - Returned Checks	70	115	0	0	0.0%
Public Defender Fees	3,729	3,884	1,874	2,000	6.7%
Attorney Fees	0	100	0	0	0.0%
Legal Settlements	0	13,952	0	0	0.0%
Subtotal	\$447,913	\$457,699	\$364,355	\$499,550	37.1%
Miscellaneous Revenue					
Interest Earnings	\$128,315	\$126,539	\$84,000	\$212,637	153.1%
Interest Earnings - SBA	68,923	38,239	68,000	56,000	-17.6%
Interest Earnings-Tax Collection	19,634	84,013	18,318	125,000	582.4%
Interest Earnings- Surplus Funds	405,123	339,591	378,750	200,000	-47.2%
Interest Earnings- Money Market	6,685	42,131	8,750	75,000	757.1%
Interest Earnings- Short Term	155,357	303	128,300	0	-100.0%
Increase/Decrease Fair Market Value	(261,328)	(113,407)	0	0	0.0%
Interest Earnings - Mortgage	16,703	9,850	0	0	0.0%
FEIT Earnings	9,446	67,405	1,000	30,000	2900.0%
FEIT Fixed Earnings	36,153	623,202	82,850	300,000	262.1%
Building Rental Income	2,801	2,925	2,800	2,600	-7.1%
Rental Income	4,500	6,900	3,600	6,900	91.7%
Land and Right of Way Lease	0	600	0	0	0.0%
Rental Income - Tax Exempt	290,277	279,650	254,000	587,250	131.2%
Agriculture Center Rentals	0	0	0	0	0.0%
Tower Rental	32,638	64,715	34,728	67,056	93.1%
Parks Taxable Rental	90,926	107,500	85,900	115,000	33.9%
Fairgrounds Rental	33,054	31,048	35,713	9,000	-74.8%
Fairgrounds Rental - Tax Exempt	893	1,545	0	0	0.0%
Billboard Lease/Rent	8,244	3,500	0	0	0.0%

GENERAL FUND REVENUE SUMMARY

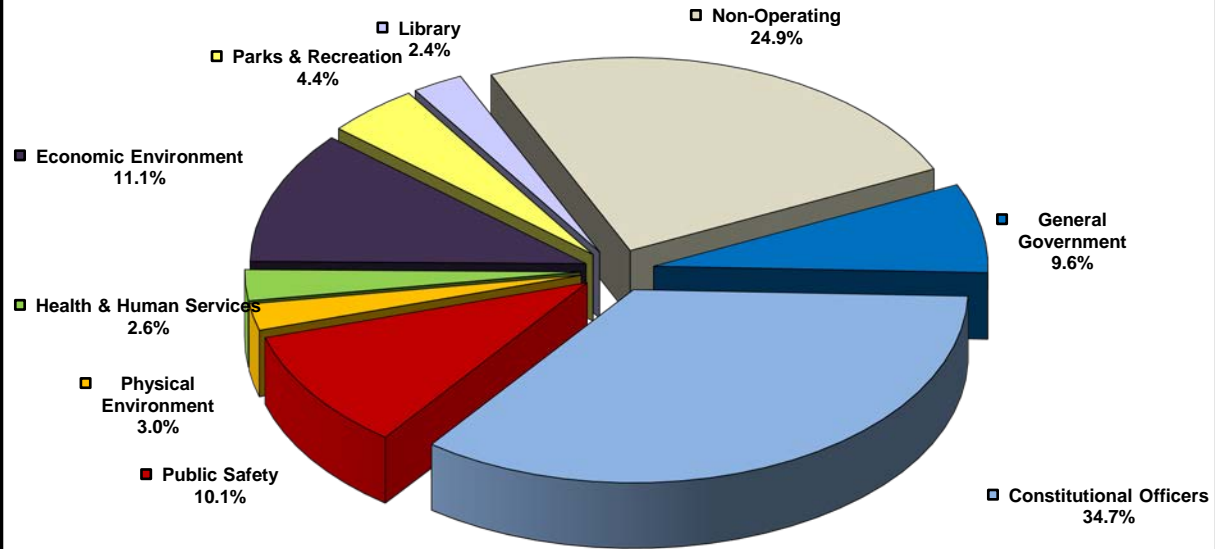
Category	Actual FY '17	Actual FY '18	Adopted* FY '19	Adopted FY '20	% Change
Miscellaneous Revenue (continued)					
Taxable Reservation Fees	0	75	0	0	0.0%
A/R Impact Fee Payments	750	0	0	0	0.0%
Annex Rentals	0	300	0	0	0.0%
Economic Environment Impact Fees	335	2,656	0	0	0.0%
Sale of Surplus County Property	319,651	1,859,719	370,518	0	-100.0%
Insurance Proceeds	16,263	34,947	0	0	0.0%
Recoveries-Restitution	5,613	3,506	0	0	0.0%
Contributions	2,305	27,520	0	0	0.0%
Donations - Libraries	45,547	27,656	0	0	0.0%
Refunds - Prior Year Expenditures	30,900	48,724	0	0	0.0%
Miscellaneous Revenue	\$71,693	\$77,186	\$2,066	\$0	-100.0%
Program Income	\$0	\$4,468	\$0	\$0	0.0%
Rebates	\$0	\$6,963	\$0	\$0	0.0%
Guaranteed Energy Savings Fee	72,411	133,120	0	0	0.0%
Credit Check Fee	0	2,053	0	0	0.0%
Subtotal	\$1,613,812	\$3,945,142	\$1,559,293	\$1,786,443	14.6%
Total Revenue	\$147,549,429	\$188,631,823	\$213,584,003	\$214,293,039	0.3%
Statutory Reduction	0	0	(8,299,854)	(8,954,831)	7.9%
Est Rev Available for Appropriation	\$147,549,429	\$188,631,823	\$205,284,149	\$205,338,208	0.0%
Other Financing Sources					
Builder Installment Payments					0.0%
Debt Proceeds	955,600				0.0%
Advance from Funds	0	0	0	312,733	100.0%
Transfer from Funds	5,802,114	3,652,165	1,751,763	2,150,897	22.8%
Transfer from Clerk	873,870	682,580	115,000	115,000	0.0%
Transfer from Sheriff	6,831	11,026	36,989	25,000	-32.4%
Transfer from Property Appraiser	261,499	311,291	135,393	135,393	0.0%
Transfer from Tax Collector	4,009,490	4,338,156	3,276,935	3,276,935	0.0%
Subtotal	\$11,909,404	\$8,995,218	\$5,316,080	\$6,015,958	13.2%
Estimated Cash Carryforward	\$51,002,094	\$38,231,873	\$47,190,195	\$68,569,931	45.3%
Total Available Resources	\$210,460,927	\$235,858,914	\$257,790,424	\$279,924,097	8.6%

* = amended as of January 31, 2019

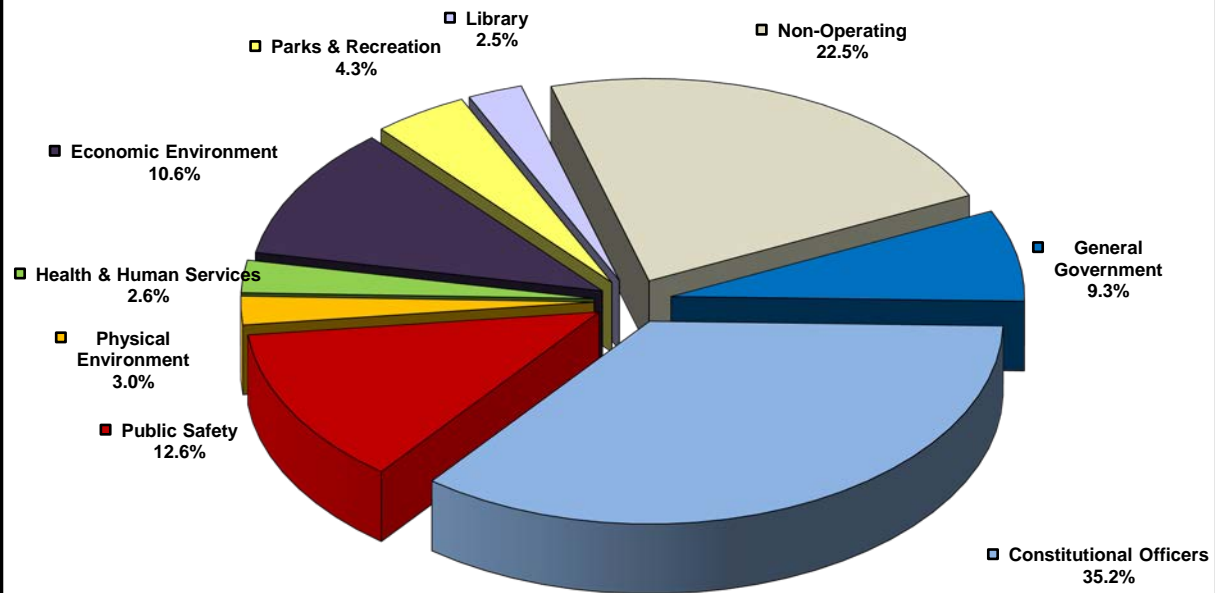
GENERAL FUND

Where the money goes by Service Area...

FY 2020 General Fund Appropriations by Service Area

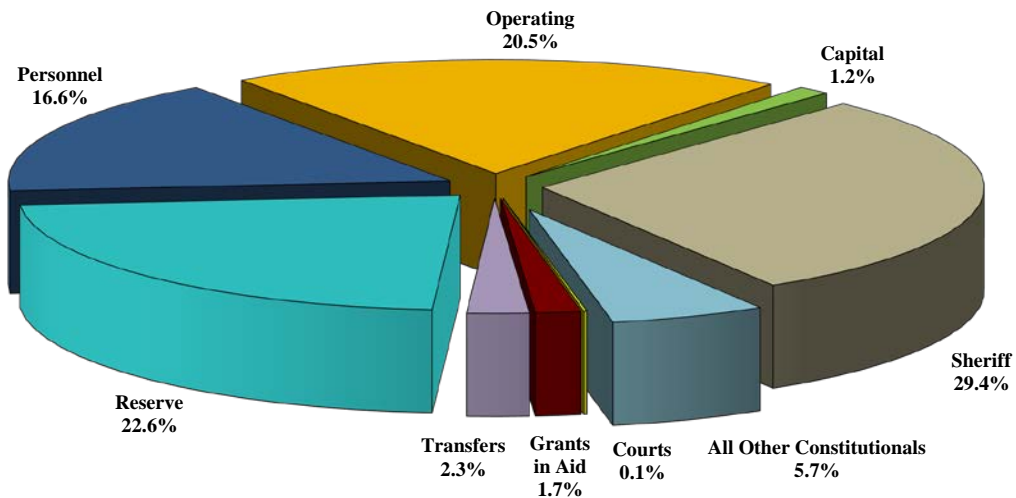


FY 2019 General Fund Appropriations by Service Area



GENERAL FUND

FY 2020 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.

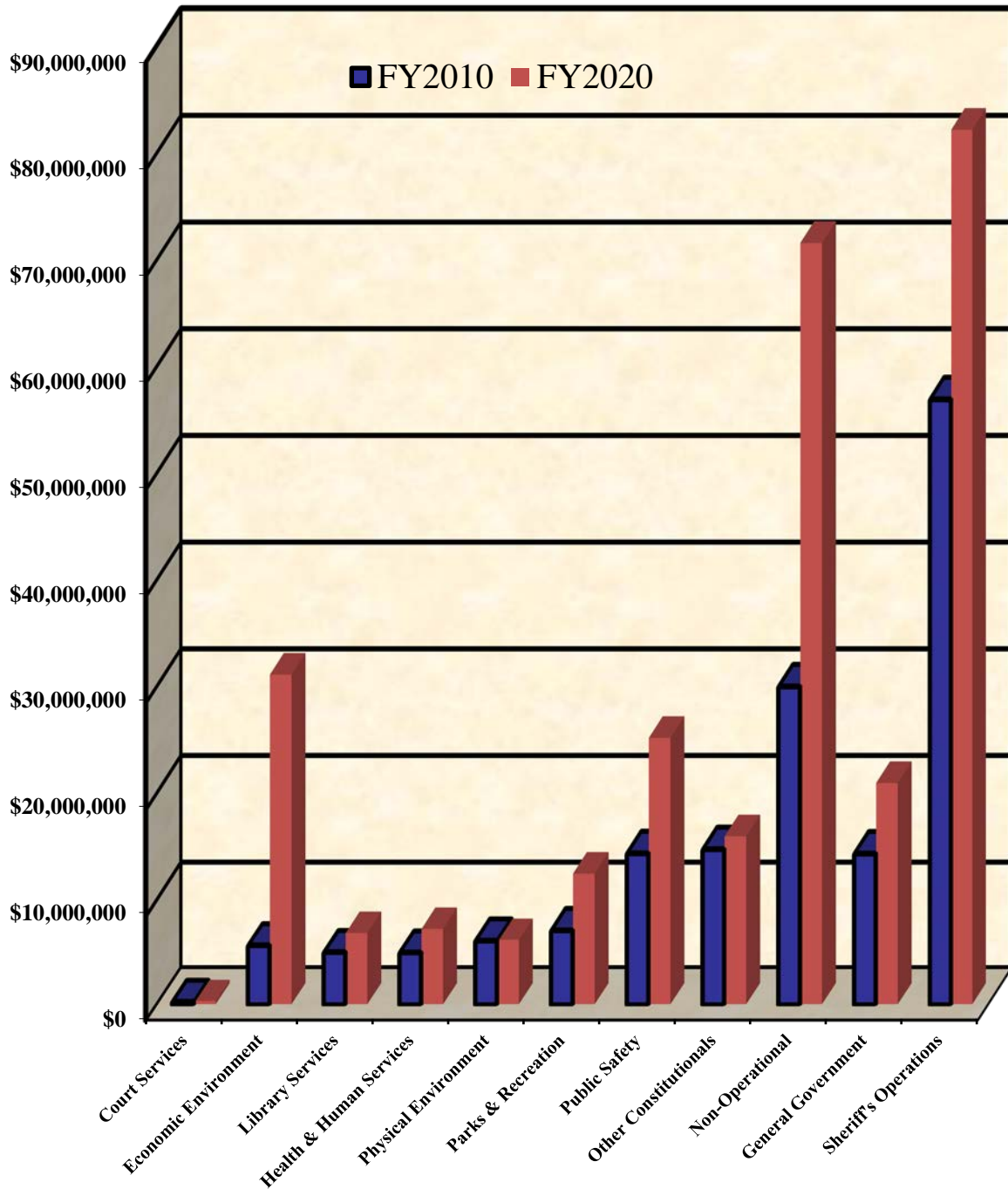
Constitutional Officers & Court Services expenditures include County support of the Clerk of Courts, Court operations, the Sheriff's operations including Detention Facilities, and the Supervisor of Elections. The Tax Collector and Property Appraiser are also supported through commissions.

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 2010 and FY 2020



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 '17	Actual FY '18	Adopted* FY '19	Adopted FY '20	% Change
General Government					
Board of County Commissioners	963,292	1,001,453	1,047,524	1,105,872	5.6%
County Attorney	1,052,356	1,166,722	1,258,434	1,468,534	16.7%
County Administration	1,404,587	1,590,587	1,500,107	1,423,422	-5.1%
Personnel Services	674,437	842,144	1,252,555	1,602,974	28.0%
Information Systems	3,441,933	3,366,229	3,710,652	4,153,919	11.9%
Management & Budget	901,943	943,660	1,030,918	1,180,210	14.5%
Purchasing	510,190	544,691	560,878	678,157	20.9%
Risk Management	159,598	145,868	227,611	163,362	-28.2%
Construction Services	653,567	666,845	657,033	418,465	-36.3%
Facilities Management	2,835,799	3,007,749	3,415,052	4,952,807	45.0%
Building Operations	3,804,641	3,858,629	4,767,060	4,371,624	-8.3%
Subtotal	\$16,402,343	\$17,134,577	\$19,427,824	\$21,519,346	10.8%
Constitutional Officers & Court Services					
Clerk of Court					
County Court	\$196,550	\$196,550	\$183,550	\$150,000	-18.3%
Finance Department	1,944,200	1,944,200	1,986,900	1,971,800	-0.8%
Sheriff's Office					
Law Enforcement Operations	45,876,115	48,119,791	49,962,172	55,930,311	11.9%
Corrections Division	20,635,817	21,606,740	21,715,372	22,330,394	2.8%
Bailiffs Section	1,928,736	1,875,456	1,798,262	1,689,920	-6.0%
School Guard Crossing	703,649	774,470	788,227	974,920	23.7%
Inmate Healthcare	763,661	1,079,216	1,138,952	1,248,545	9.6%
School Safety Subsidy	0	0	1,000,000	0	-100.0%
Property Appraiser	4,675,584	4,624,498	4,415,474	4,506,432	2.1%
Supervisor of Elections	1,804,383	1,821,920	2,175,795	2,538,869	16.7%
Tax Collector	5,371,235	5,626,833	6,420,530	6,772,680	5.5%
Court Services					
Circuit Court	9,576	8,416	14,322	14,328	0.0%
County Court	3,285	3,713	6,355	6,243	-1.8%
Court Reporting	1,375	1,346	1,482	1,498	1.1%
Veterans Court	35,002	65,246	73,197	73,834	0.9%
Guardian Ad Litem	72,114	74,172	77,938	80,967	3.9%
States Attorney	17,659	17,262	19,403	19,695	1.5%
Public Defender	611	751	804	1,021	27.0%
Juvenile Justice	157,879	165,047	129,325	192,121	48.6%
Subtotal	\$84,197,431	\$88,005,627	\$91,908,060	\$98,503,578	7.2%

GENERAL FUND EXPENDITURE SUMMARY (cont.)

Department / Program	Actual FY '17	Actual FY '18	Adopted* FY '19	Adopted FY '20	% Change
Public Safety					
Codes Enforcement	\$651,468	\$674,399	\$715,389	\$721,554	0.9%
Animal Control	1,124,060	1,068,297	1,357,515	1,370,891	1.0%
Communications	1,253,896	1,255,888	1,451,266	1,566,019	7.9%
Emergency Management	717,059	1,079,470	1,201,659	832,130	-30.8%
Emergency Medical Services	10,426,728	10,536,578	12,259,932	12,001,040	-2.1%
Interoperable Radio System	849,063	842,052	1,436,612	1,638,396	14.0%
Medical Examiner	518,757	651,293	628,060	956,312	52.3%
Sheriff's Complex Maintenance	1,617,216	1,677,874	1,690,376	1,809,711	7.1%
Disaster Recovery	19,700,943	12,062,635	7,915,618	3,457,044	-56.3%
Facilities Maintenance - Public Safety Projects	477,330	517,526	1,173,593	810,601	-30.9%
Subtotal	\$37,336,520	\$30,366,012	\$29,830,020	\$25,163,698	-15.6%
Physical Environment					
Agriculture & Home Economics	\$ 636,979	\$ 617,633	\$ 658,705	\$ 694,271	5.4%
Growth Management	4,320,056	4,329,510	4,942,399	5,229,933	5.8%
Physical Environment - Independent Agencies:					
Hastings Agricultural Research	\$ 94,469	\$ 187,198	\$ 94,521	\$ 93,599	-1.0%
Soil & Water Conservation District	58,778	60,242	62,447	64,928	4.0%
St. Johns River Project	46	0	0	0	0.0%
N.E. Florida Reg. Planning Council	128,002	130,745	94,185	97,884	3.9%
Ponte Vedra Zoning & Adjust. Board	19,773	13,784	19,342	20,186	4.4%
Subtotal	\$5,258,103	\$5,339,112	\$5,871,599	\$6,200,801	5.6%
Health & Human Services					
Social Services	\$2,640,346	\$2,762,651	\$2,945,958	\$3,356,156	13.9%
Veteran Services	277,209	253,092	305,601	319,262	4.5%
Human Services - Independent Agencies:					
Alpha Omega Miracle Home	0	0	0	40,834	100.0%
Betty Griffin House	204,102	204,102	189,059	236,324	25.0%
Betty Griffin House - Hope Program	0	0	0	50,000	100.0%
Early Learning Coalition of Putnam and St. Johns	133,712	133,712	133,712	133,712	0.0%
Emergency Svcs/Homeless Coalition	60,252	60,252	66,581	83,226	25.0%
Epic Community Services	50,000	0	0	0	0.0%
EPIC Adult & Juvenile Drug Court **	108,432	158,432	171,928	214,910	25.0%
EPIC – SJC Intensive Care Coordination	0	0	132,377	165,471	25.0%
EPIC Recovery (Detoxification) Center	250,000	250,000	287,214	348,663	21.4%
Good Samaritan Health Centers	61,580	61,580	60,012	101,653	69.4%
Grant Software	27,190	27,190	37,190	37,190	0.0%
Home Again St. Johns	150,000	27,053	0	0	0.0%

GENERAL FUND EXPENDITURE SUMMARY (cont.)

Department / Program	Actual FY '17	Actual FY '18	Adopted* FY '19	Adopted FY '20	% Change
Human Services - Independent Agencies (continued):					
SJC Council on Aging/Adult Day Care	35,875	35,875	0	0	0.0%
SJC Council on Aging for OAA/CCE	127,188	127,188	166,766	157,701	-5.4%
SJC Council on Aging Insurance	4,091	4,322	4,538	4,850	6.9%
SJC Early Learning Coalition					0.0%
SJC Welfare Federation	105,064	499,451	488,945	94,558	-80.7%
S.A.Y.S. - Community Action Team	0	0	0	58,623	100.0%
S.A.Y.S. - Mobile Crisis Response Team	0	0	111,006	138,758	25.0%
St. Francis House	102,301	102,301	76,063	95,079	25.0%
Medicaid Buyback (Flagler Hospital)	350,000	350,000	350,000	350,000	0.0%
Baker Act (Flagler Hospital)	0	120,000	120,000	120,000	0.0%
Stewart-Marshman	349,992	349,992	350,000	350,000	0.0%
Grant Match - New State Program	0	0	0	100,000	100.0%
Subtotal	\$5,037,334	\$5,527,193	\$5,996,950	\$6,556,970	9.3%
Economic Environment					
St. Johns Housing Partnership	85,000	85,000	20,700	29,938	44.6%
Housing / Community Services	1,256,594	1,081,592	2,055,993	3,186,528	55.0%
Economic Development	732,429	603,364	1,657,081	2,028,944	22.4%
Lincolnvilleville CRA	151,012	201,856	264,350	337,621	27.7%
Historic CRA	300,468	341,142	383,635	485,088	26.4%
CDBG-Disaster Recovery	0	50,079	23,022,666	25,056,519	8.8%
Subtotal	\$2,525,503	\$2,363,033	\$27,404,425	\$31,124,638	13.6%
Culture & Recreation					
Recreation Programs & Facilities	\$7,686,350	\$7,798,275	\$8,483,500	\$9,469,900	11.6%
Aquatics Program	387,279	415,449	433,054	468,516	8.2%
Facilities Maintenance - Recreation Projects	748,762	326,063	2,273,106	2,498,927	9.9%
Library Services	5,971,054	6,079,719	6,467,630	6,854,893	6.0%
Subtotal	\$14,793,445	\$14,619,506	\$17,657,290	\$19,292,236	9.3%
Non-Operational					
EMS Bad Debts	\$1,722,776	\$1,706,170	\$1,604,065	\$1,973,024	23.0%
Transfers to Funds	5,070,089	5,877,845	6,404,679	6,329,810	-1.2%
Reserves	0	0	51,685,512	63,259,996	22.4%
Subtotal	\$6,792,865	\$7,584,015	\$59,694,256	\$71,562,830	19.9%
GRAND TOTAL	\$172,343,544	\$170,939,075	\$257,790,424	\$279,924,097	8.6%

Note: FY '17 and FY '18 "Reserves" are zero because reserves are not recognized as actual expenditures.

* = amended as of January 31, 2019

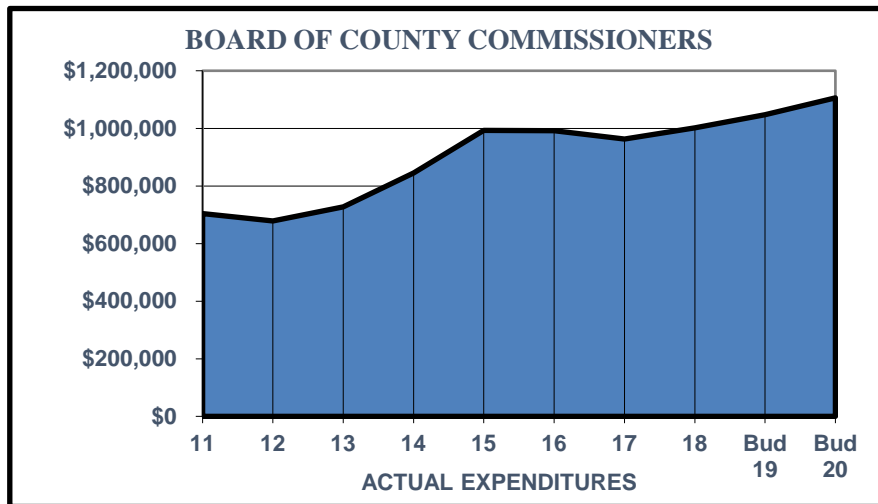
GENERAL FUND

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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating increases and activities.

REVENUE:

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

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$764,331	\$798,162	\$847,036	\$871,765	\$909,610
Operating Expenses	227,336	148,009	155,976	175,759	196,262
Capital Outlay	0	17,121	0	0	0
Other	0	0	-1,559	0	0
TOTAL	\$991,667	\$963,292	\$1,001,453	\$1,047,524	\$1,105,872

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal # 1: Promote Economic Development

- ◆ Approved three incentive agreements for speculative office space, totaling over 100,00sf, to be constructed within Nocatee and Northwest St. Johns County with leasing to begin in late 2020.
- ◆ Approved an amendment to Northrop Grumman's grant agreement.
- ◆ Recommended Project Day Star, UPS's logistics facility expansion, as a Qualified Target Industry Business, proposing to create at least 10 new jobs in St. Johns County at an average wage of at least 115% of the County's average wages.
- ◆ Approved a three-year contract with the St. Johns County Chamber of Commerce related to job creation and commercial tax base enhancement through new business development and existing business expansion.

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

- ◆ For the eighth year in a row, the County was ranked #1 in Florida in the Annual County Health Rankings released by the University of Wisconsin.
- ◆ St. Johns County's unemployment rate fell to a record low of 2.4% and continues to lead the State.
- ◆ Approved terms, conditions and requirements of a U.S. Department of Homeland Security Staffing for Adequate Fire & Emergency Response (SAFER) Grant in the amount of \$2,373,490.80 in order to increase the number of firefighters to meet industry standards and attain 24-hour staffing to provide adequate fire and emergency response to the community.

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

- ◆ Approved a Fiscal Year 2020 budget in which General Fund, Transportation Trust Fund, and Fire District Fund do not necessitate the use of reserves to sustain operations.

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

- ◆ Continuing to manage post-hurricane disaster recovery processes.

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	3	3	3
	Number of Full-time Equivalents - Elected	5	5	5
	Total Operating and Maintenance Expenditures	\$1,001,453	\$1,049,218	\$1,105,872
O U T P U T	# of BCC Meetings (including special & emergency)	33	28	26
	Number of Resolutions & Ordinances Adopted	521	514	514
	Number of Committee Appointments	26	47	34
E F F I C	Per Capita Cost of Program (Adjusted for Inflation)	\$4.19	\$4.18	\$4.19
	% Program Cost of Total County Budget (w/o Reserves)	0.20%	0.20%	0.16%
	% Program Cost of General Fund Budget (w/o Reserves)	0.59%	0.59%	0.51%
E F F E C T	County Unemployment Rate	2.6%	2.4%	2.4%
	Aggregate County Millage Rate Increase (Decrease)	(0.0002)	(0.0007)	0.0001
	Property Taxes Paid Per Capita (Inflation Adjusted)	\$699	\$723	\$755

GENERAL FUND

SERVICE AREA: GENERAL GOVERNMENT

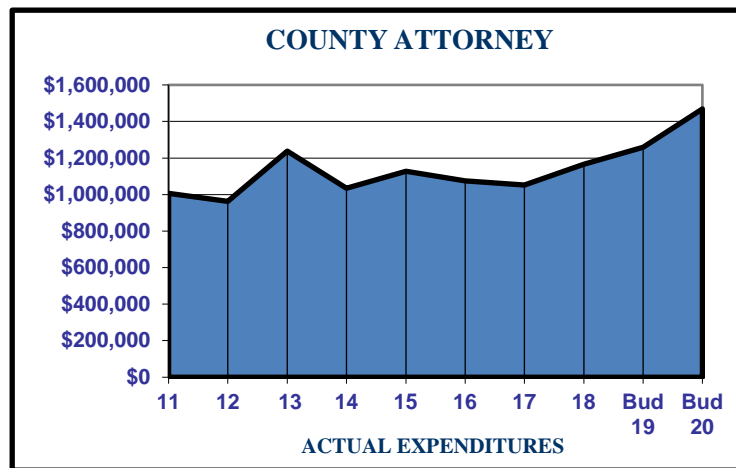
DEPARTMENT: COUNTY ATTORNEY

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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects an increase of one (1) FTE.

REVENUE:

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

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$884,750	\$914,512	\$954,448	\$1,028,492	\$1,235,240
Operating Expenses	190,354	137,844	212,274	229,942	233,294
Other	0	0	0	0	0
TOTAL	\$1,075,104	\$1,052,356	\$1,166,722	\$1,258,434	\$1,468,534

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #1: Promote Economic Development

- ◆ New contract with the St. Johns County Chamber of Commerce for promotion of economic development in St. Johns County
- ◆ Contract with JAXUSA Partnership for marketing the Northeast Florida region, including St. Johns County, nationally and internationally to attract new businesses and talent to the region.
- ◆ Economic Development Grant Agreement with Palms Professional Park, LLC and Pyrotek E3, LLC.
- ◆ Amended Economic Development Grant Agreement with Northrop Grumman.

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

- ◆ Advised the Board and all County Departments in actively responding to Hurricane Dorian emergency needs. Advised Emergency Management through all phases of emergency preparation.
- ◆ Assisted the Board and County Department with Beach Renourishment projects: U.S. Army Corps of Engineers Project Participation Agreement, MSTU for South Ponte Vedra/Vilano, Ponte Vedra MSTU.
- ◆ Successfully defended the County's interest against various civil claims: Belleza/Deerfield/Oakbridge.
- ◆ Negotiated a Memorandum of Understanding with the Sheriff and FBI providing use of the St. Johns County Training Facility for training purposes.
- ◆ Negotiated the purchase and sale of the JAXPORT property for mitigation purposes and passive recreation.
- ◆ Revised the Tourist Development Ordinance to include redistribute revenues and create an additional category of uses.
- ◆ Negotiated an Interlocal Agreement with the School Board providing for emergency sheltering.

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

- ◆ Advised staff in monitoring and reviewing in excess of 555 public records requests and responses; reviewed more than 850 contracts for legal sufficiency; and advised on, in excess of 350 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	8	8	9
	Total Operating and Maintenance Expenditures	\$1,166,722	\$1,270,503	\$1,468,534
	Number of Full-time Attorneys	5	5	6
O U T P U T	# of BCC Meetings (incl. Special & Emergency)	33	28	26
	Number of Resolutions & Ordinances Adopted	521	514	514
E F F I C	Per Capita Cost of Program (Adjusted for Inflation)	\$4.89	\$5.06	\$5.56
	# of BCC Agenda Items Reviewed per Attorney	143.4	142.4	118.7
	# Resolutions & Ordinances per Attorney	104.2	102.8	85.7
E F F E C T	Outside Legal Fees as % of Total Program Cost	14.9%	14.9%	12.8%
	Staff Development	\$4,106	\$3,750	\$6,000

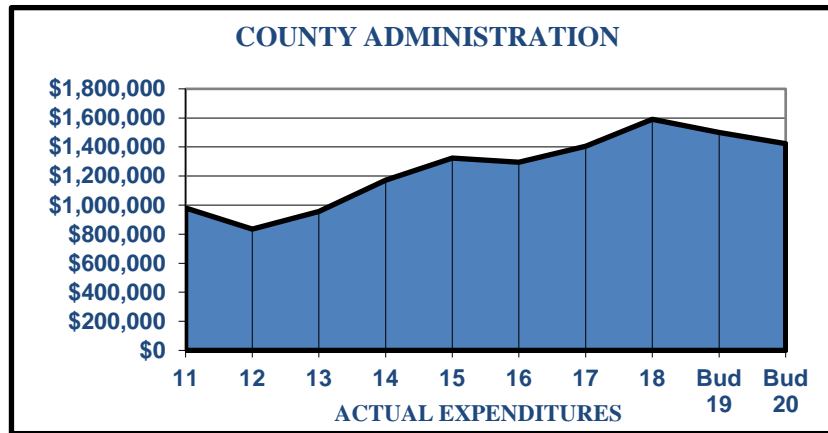
GENERAL FUND

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 that are responsible to 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. Also to provide the most effective and efficient communication through public affairs and Government Television activities for a better informed community and workforce.



FY 2020 BUDGET HIGHLIGHTS: The budget primarily reflects a decrease of one (1) FTE and a carryforward for building maintenance.

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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$1,130,660	\$1,241,377	\$1,229,686	\$1,275,988	\$1,162,232
Operating Expenses	158,902	160,012	150,357	224,119	261,190
Capital Outlay	5,990	3,198	210,544	0	0
TOTAL	\$1,295,552	\$1,404,587	\$1,590,587	\$1,500,107	\$1,423,422

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal # 1: Promote Economic Development

- ◆ BCC approved three incentive agreements for speculative office space to be constructed in Nocatee and NW St. Johns County totaling over 100,000 sf. Each project is expected to be ready for lease in late 2020. The County Commission also approved an amendment to Northrop Grumman’s grant agreement and a QTI request approved by DEO for Project Day Star, representing UPS’s local facility expansion.
- ◆ Generated a 40% increase in inquiries from brokers, developers, consultants, business representatives and prospective business owners seeking economic development assistance over a 12-month period for FY19.

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

- ◆ St. Johns County’s unemployment rate tied its lowest level in over a decade in April at 2.4 percent. The County has maintained the overall second-lowest statewide rate for the past 12 months.
- ◆ For the eighth year in a row, the County was ranked #1 in Florida in the Annual County Health Rankings according to the Robert Wood Johnson Foundation and the University of Wisconsin Population Health Institute.

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 2019 through the launch of a new social media presence on Nextdoor and by proactively increasing the audience on all platforms including Facebook, Twitter, and Instagram.
- ◆ New closed captioning services were also launched on GTV and the County’s online streaming service for all live meeting broadcasts.

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 work to improve communication and understanding including other governmental organizations.

PERFORMANCE MEASURE		Actual FY '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	9.6	9.6	8.6
	Total Operating and Maintenance Expenditures	\$1,380,043	\$1,444,424	\$1,423,422
O U T P U T	# of Board Meeting Agendas Prepared (including special & emergency)	33	28	26
	Number of Resolutions & Ordinances Adopted	521	514	514
	Total # of Complaints to Administration Addressed	176	442	500
E F F I C	Per Capita Cost of Program (Adjusted for Inflation)	\$5.78	\$5.75	\$5.39
	% Program Cost of Total County Budget	0.28%	0.28%	0.21%
	# of BCC Agenda Items Reviewed/FTEs	74.7	74.4	83.0
E F F E C T	% of Board Meeting Agendas Prepared On-Time	100%	100%	100%
	Aggregate County Millage Rate Increase (Decrease)	(0.0002)	(0.0007)	0.0001
	Property Taxes Paid Per Capita	\$699	\$723	\$755

GENERAL FUND

SERVICE AREA: GENERAL GOVERNMENT

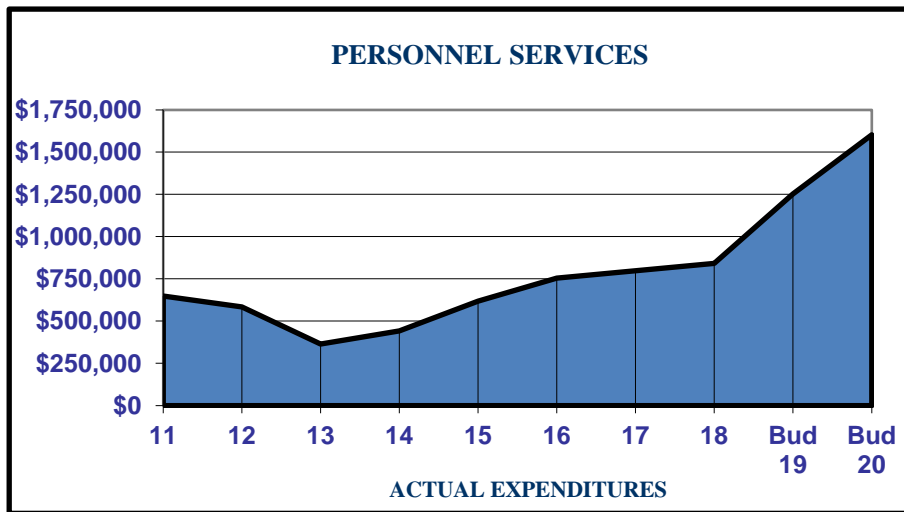
DEPARTMENT: PERSONNEL SERVICES

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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects an increase in Personal Services for two Personnel Services Specialists, a nonrecurring expense of \$50,000 related to a County Administration employment search, non-recurring appropriations to complete a payroll software upgrade, and a carryforward of training appropriation.

REVENUE:

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

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$336,937	\$402,664	\$572,132	\$627,740	\$937,824
Operating Expenses	259,326	271,773	270,012	624,815	665,150
Capital Outlay	0	0	0	0	0
TOTAL	\$596,263	\$674,437	\$842,144	\$1,252,555	\$1,602,974

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalent (FTEs)	8.4	8.0	10.4
	Total Operating and Maintenance Expenditures	\$842,144	\$1,043,190	\$1,602,974
	Number of Full-time Equivalent BCC Employees	1,275.7	1,308.25	1,355.87
O U T P U T	Number of Applications Processed	2,982	2,912	2,000
	# New Hires (Seasonal, full time, and part time)	188	188	200
	# Terminations / Resignations	152	164	150
E F F I C	Program Cost per BCC Employee	\$660	\$797	\$1,183
	% Program Cost of Total County Budget	0.17%	0.20%	0.18%
	Employee Turnover Rate	7.7%	7.8%	9.0%
	Average Salary per BCC FTE	\$51,053	\$51,570	\$52,873

GENERAL FUND

SERVICE AREA: GENERAL GOVERNMENT

DEPARTMENT: INFORMATION SYSTEMS

PROGRAM: MANAGEMENT INFORMATION SYSTEMS

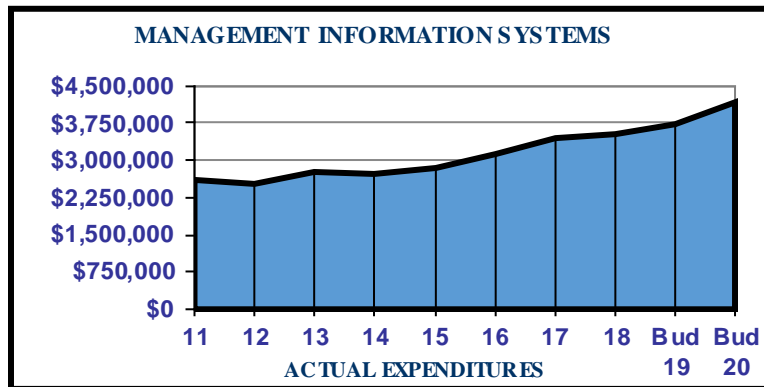
PROGRAM DESCRIPTION:

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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating increases and activities.

REVENUE:

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

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$ 2,254,539	\$2,566,879	\$2,636,390	\$2,847,976	\$2,960,674
Operating Expenses	737,151	687,690	701,678	850,371	952,065
Capital Outlay	122,993	187,362	28,160	12,305	241,180
TOTAL	\$3,114,683	\$3,441,931	\$3,366,228	\$3,710,652	\$4,153,919

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
- ◆ Implemented Text Journaling which included registering all County cellular devices with appropriate cell carriers, registering devices into the County’s Mobile Device Management Solution as well as enrolling appropriate Apple devices into the DEP program and the implementation of a County Application Store
- ◆ Started implementation of online credit card payments within multiple in-house applications
- ◆ Brought the framework of the County’s Websites into ADA Compliancy
- ◆ Brought hundreds of machines up to Microsoft Windows 10 and multiple servers to Microsoft Windows Server 2012
- ◆ Moved the Clerk’s Office and Court Administration onto their own domains respectively
- ◆ Implementation of encrypted email sending from the County’s Email Server
- ◆ Implementation of advanced security modules in the County’s SPAM Appliance

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.
- Bring all the content on County Websites into ADA Compliancy
- Finish implementation of online credit card payments in WATS and other identified in-house applications
- Finish the implementation of Cisco’s Emergency Responder in the remaining Sherriff’s Office locations in order to bring more information to First Responders at the time a 911 call is made.

PERFORMANCE MEASURES		Actual FY '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	29	29	29
	Total O&M Expenditures (w/o Capital)	\$3,338,067	\$3,639,882	\$3,912,739
	# of Active Computer – physical desktops/laptops/servers	1,511	1,549	1,594
O U T P U T	# of Hardware Work Order Requests	8,210	8,911	9,623
	# of Internal Software Work Order Requests	4,065	3,747	3,447
E F F I C I E N C Y	% Information Systems Cost to Total Budget	.67%	.70%	.43%
	Total Users Supported per Operations FTE	98	101	104
	# of Work Orders / MIS Technician	631	685	712
E F F E C T	% of Hardware Problems Responded within 24 hours	91%	85%	90%
	% of Applications Developed within Expected Time Frame	90%	90%	90%
	% of Equipment Installed Within 10 Days of Receipt	95%	95%	95%

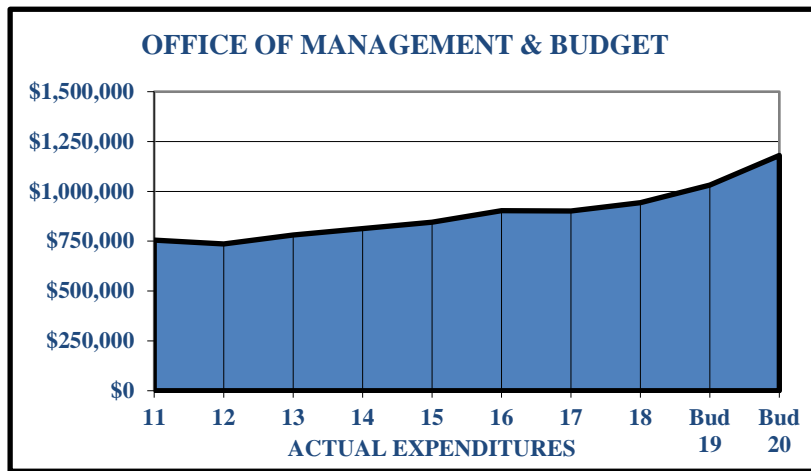
GENERAL FUND

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 2020 BUDGET HIGHLIGHTS: Fiscal Year 2020 includes a new grant management position to ensure compliance with grant programs administered throughout the County system.

REVENUE:

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

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$577,276	\$625,850	\$594,084	\$632,288	\$756,606
Operating Expenses	326,278	276,095	349,576	398,630	423,604
Capital Outlay	0	0	0	0	0
TOTAL	\$903,494	\$901,943	\$943,660	\$1,030,918	\$1,180,210

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 (i.e., County Commission agenda reviews, budget workshops/guidelines, 5-year financial forecasting, the 5-year CIP, Constitutional Officers budgets, economic impacts, economic development, revenue enhancement strategies, Power Point preparation assistance, and mid-year/year-end budget reviews).

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	6	6	7
	Total Operating and Maintenance Expenditures*	\$943,660	\$926,485	\$1,180,210
	Total Adopted County Budget	\$733,177,800	\$840,609,758	\$917,082,424
O U T P U T	Number of Budget Documents Published	6	6	6
	Number of BCC Meetings & Workshops	31	31	31
	# Capital Improvement Projects (CIP) Reviewed	222	226	241
E F F I C	Program Cost Per Capita (Adjusted for Inflation)	\$3.95	\$3.69	\$4.47
	% Program Cost of Total County Budget	0.19%	0.18%	0.13%
	Total County Budget per (non Grant) Budget Staff	\$122,196,300	\$140,101,626	\$152,847,071
E F F E C T	# of Consecutive Years Receiving GFOA Distinguished Budget Presentation Award	25	26	27 tentatively
	% Compliance with all Budget Requirements	100%	100%	100%

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

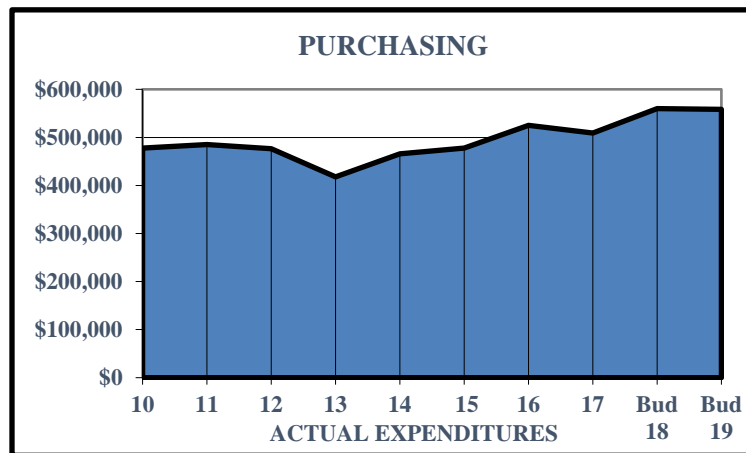
GENERAL FUND

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 (Charge) Card program, handles warehousing and surplus County property, and evaluates and processes requisitions for purchases. The Program also utilizes a computerized contract management system (Novatus) 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 2020 BUDGET HIGHLIGHTS: Personal Services and Operating Expenses reflect an additional procurement coordinator position.

REVENUE:

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

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$460,078	\$469,015	\$503,774	\$513,497	\$603,395
Operating Expenses	46,882	41,175	\$40,917	44,531	74,762
Capital Outlay	17,820	0	0	0	0
TOTAL	\$524,780	\$510,190	\$544,961	\$558,028	\$678,157

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 protest in FY 2019.
- ◆ Continued to administer the County's Purchasing Card System. During FY 2019 there were 244 cardholders with \$3,605,580.03 in annual purchasing card expenditures, through 9/27/19.
- ◆ Successfully sold County surplus County vehicles, equipment, and other miscellaneous items that has produced over \$184,560.30 for the General Fund. Additionally, sold surplus scrap materials for over \$1,988.70 for the General Fund.
- ◆ Initiated Purchasing Training for all User Departments in an effort to increase compliance with policies and procedures, as well as ensure an efficient and expedient purchasing process.
- ◆ Administered the Procurement Policies and Procedures established by the Board of County Commissioners in a fair and equitable manner and in accordance with applicable local, state and federal rules and laws to ensure the County receives the best product or service at the lowest cost.

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	7	7	8
	Total Operating and Maintenance Expenditures	\$544,961	\$555,819	\$678,157
O U T P U T	# Purchase Orders	2,593	2,657	2,657
	# Formal Bids Processed	48	63	63
	# RFP's / RFQ's Issued	31	19	19
	# Contracts Issued	84	111	111
	# Change Orders Issued	212	271	271
	# Amendments Issued	232	169	169
	# Task Orders Issued	246	327	327
	# Purchasing Cards	240	244	244
E F F I C	Program Cost per Capita (Adjusted for Inflation)	\$2.28	\$2.21	\$2.57
	% Total Program Cost to Total County Budget	.11%	.11%	.10%
E F F E C T	% Sealed Bids Processed within Five Work Weeks			
	% of Formal Bid Protests Received	0.0%	1.2%	0.0%

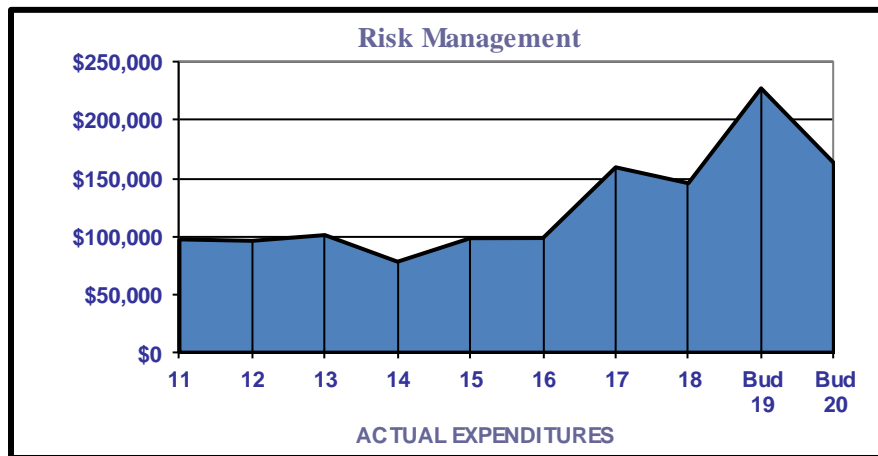
GENERAL FUND

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 2020 HIGHLIGHTS: The FY 2020 budget primarily reflects the reallocation of 1.0 FTE from Risk Management to Facilities Management.

REVENUE:

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

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$62,377	\$122,597	\$111,694	\$185,448	\$120,389
Operating Expenses	36,292	37,001	34,174	42,163	42,973
Capital Outlay	0	0	0	0	0
TOTAL	\$98,669	\$159,598	\$145,868	\$227,611	\$163,362

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 9.4% and received an excellent Experience Modification Rate of .92 which is significantly lower than last year's rate of 1.0 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalent (FTEs)	1.35	1.35	1.35
	Total Operating and Maintenance Expenditures	\$145,868	\$176,231	\$163,362
O U T P U T	# Employees Under Workers Comp Insurance (excluding Sheriff)	1,473	1,574	1,622
	# of County Owned Covered Properties (includes BCC and all Constitutional Offices)	301	304	312
	# Vehicles Covered under Auto Liability Insurance (excluding Sheriff)	751	739	703
E F F I C I E N C Y	Average Annual Cost-per-Employee for Workers Compensation Insurance Coverage	\$1,131	\$960	\$1,071
	Average Annual Cost per Vehicle for Insurance Coverage	\$528	\$493	\$461
	% Program Cost of Total County Budget	0.03%	0.03%	0.02%
E F F E C T	% Change Workers Comp Annual Premium Cost	12.4%	-9.4%	15.0%
	% Change Property Insur. Annual Premium Cost	35.7%	6.8%	6.0%
	Workers Comp Experience Modifier	1.0	.92	0.75

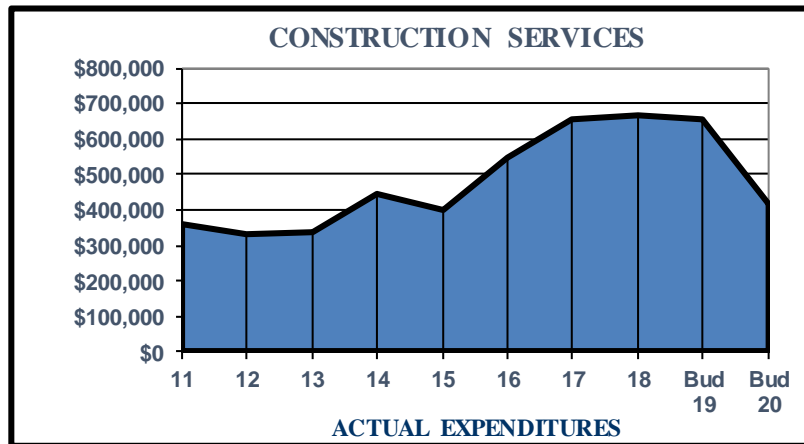
GENERAL FUND

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 2020 BUDGET HIGHLIGHTS: The FY 2020 budget primarily reflects a reduction of 2.0 FTEs with normal operating increases.

REVENUE:

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

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$432,590	\$558,657	\$608,351	\$632,444	\$397,084
Operating Expenses	67,555	94,910	19,427	24,589	21,381
Capital Outlay	49,527	0	39,067	0	0
TOTAL	\$549,672	\$653,567	\$666,845	\$657,033	\$418,465

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Remodel of the Growth Management Facility 1st floor. This project was completed without disruption to the services provided by Growth Management.
- ◆ North West Annex Tax Collector Remodel. This project consists of adding 6 new workstations and new customer waiting area.
- ◆ Vilano Boat Ramp we replaced the 2 existing 10' x 60' floating docks that were in disrepair from storm damage and general wear.
- ◆ Completed remodel of office space in an existing office building in PV, for use as the Northeast Branch of the Tax Collector's Office.
- ◆ Nocatee Landing: Constructed an approximately 1 mile trail connecting the existing Nocatee Landing Drive to the intracoastal, with 2 parking lots, a restroom/pavilion building, and a kayak launch.
- ◆ Completed construction of a new 23,000 square foot fire station/sheriff's office building and a 1,700 square foot training tower and physical agility building
- ◆ Replaced the existing fire sprinkler systems at the Ponte Vedra and Bartram Trail branch libraries with all new materials and corrosion prevention systems.
- ◆ Micklers Landing park expansion.
- ◆ Amphitheater Bleacher addition was completed in FY 2019.
- ◆ Amphitheater tent structure cleaning was completed in FY 2019.

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalent (FTEs)	6	6	4
	Total Operating and Maintenance Expenditures	\$627,780	\$528,226	\$418,465
O U T P U T	Total Projects Managed	54	44	54
	Total Projects Completed	40	35	tbd
	Capital Projects Managed (in \$ millions)	\$36.8	\$36.1	\$45.2
E F F I C	Program Cost Per Capita (Adjusted for Inflation)	\$2.63	\$2.10	\$1.58
	% of Program Cost of Total County Budget	0.13%	0.10%	.06%
	Number of Total Projects Managed per FTE	9.0	7.3	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

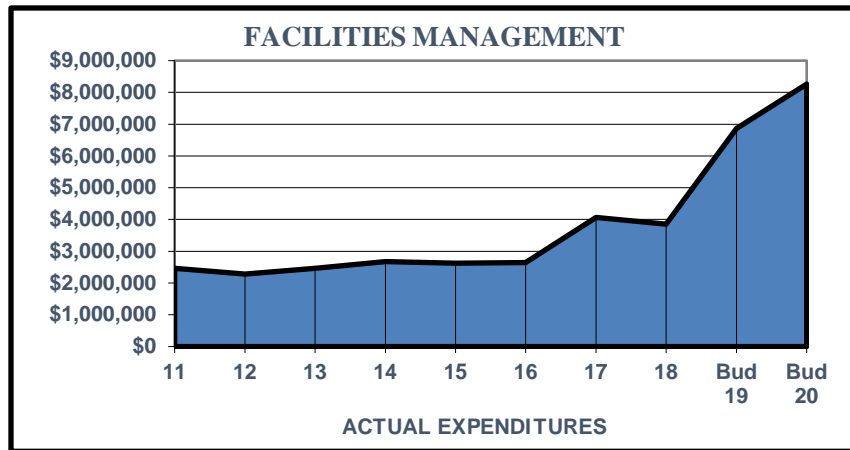
GENERAL FUND

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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects the transition of 1.0 FTE from the Parks & Recreation Department associated with the management of playground maintenance. A second 1.0 FTE has transitioned from the Construction Services Department for facilities management related project management. The County’s ongoing deferred maintenance program has increased by approximately \$500,000. In addition, the Countywide landscaping contract management has transitioned from the Parks & Recreation Department to Facilities Management.

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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$2,291,223	\$2,142,078	\$2,233,974	\$2,530,620	\$2,976,926
Operating Expenses	290,521	1,841,730	1,393,648	4,175,656	4,942,899
Capital Outlay	57,873	78,083	223,716	155,475	342,510
TOTAL	\$2,639,617	\$4,061,891	\$3,851,338	\$6,861,751	\$8,262,335

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Provided managerial oversight, project planning, and cost accounting for approximately \$3.8 million in deferred maintenance funding.
- ◆ Replaced 24 HVAC systems at various County facilities, improving energy efficiency and system performance.
- ◆ Replaced 22 exterior doors on the 4-story housing building at the St. Johns County Jail.
- ◆ Completed painting and waterproofing of Fire Station 7 and the Marine Rescue facility.
- ◆ Completed office renovations in the HHS Building to serve the Department of Children and Families.

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

- ◆ Assisted in the renovations to the Sheriff's section of the DJJ facility to provide a new video visitation center.
- ◆ Provided maintenance support to open the new Tax Collector's Office in Ponte Vedra.
- ◆ Provided necessary maintenance services to place the new Fire Station 5 and Sheriff South Regional Operations Center in service.
- ◆ Continued to promote and support increased technical capability through licensing and professional credentials and certifications. In FY19 two employees attained a class II trade license, one journeyman electrician and one building maintenance. One employee attained a class I master plumbers license. One employee attained the ProFM credential through the Professional Facilities Management Institute. One employee completed the Facilities Management program at Ferris State University.

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.
- To continue implementing energy conservation measures that improve the efficiency of County facilities and reduce operating costs.

PERFORMANCE MEASURES		Actual FY '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalent (FTEs)	31	33	35
	Number of Trade Workers Only (FTEs)	24	21	22
	Total Operating and Maintenance Expenditures*	\$3,627,622	\$4,178,385	\$3,759,708
	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	38,508	39,231	39,231
	Total Number of Work Orders Completed	4,987	4,890	4,890
	Number of Preventative Work Orders	1,128	1,317	1,317
E F F I C I E N C Y	Program Cost per Square Footage Maintained	\$1.86	\$2.09	\$3.94
	Square Footage Maintained per Trade Worker	81,392	95,115	91,195
	Number of Staff Hours / Completed Work Order	7.72	8.02	tbd
E F F E C T	% of Assigned Outsource Projects Completed	90%	83%	tbd
	Average Days to Complete Priority 1 Work Orders	4.57	3.38	tbd
	% of Preventative Work Orders	22%	26%	tbd

*= does not include deferred maintenance

GENERAL FUND

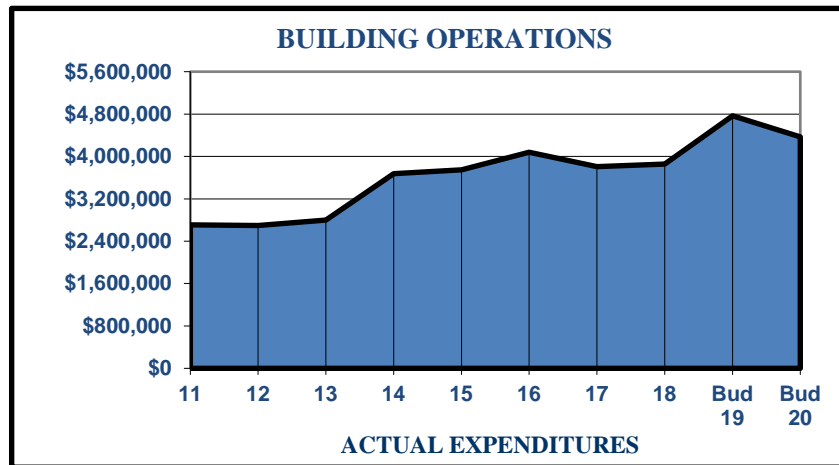
SERVICE AREA: GENERAL GOVERNMENT

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 2020 BUDGET HIGHLIGHTS: The budget primarily maintains a status quo in operating expenses due to budget constraints. The capital items include a new vehicle and new conference room tables in the HHS building. The is also an increase of 1 FTE.

REVENUE:

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

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$1,231,170	\$1,381,548	\$1,406,811	\$1,520,220	\$1,668,137
Operating Expenses	2,679,169	2,423,093	2,408,103	2,604,739	2,656,703
Capital Outlay	170,917	0	43,715	642,101	46,784
TOTAL	\$4,081,256	\$3,804,641	\$3,858,629	\$4,767,060	\$4,371,624

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ The Building Operations technical team completed 4,543 work requests in FY 2019. 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 2,500 invoices, requisitioned more than 150 Purchase Orders, and managed 20 outside contracts, all totaling over \$1 million. More than 950 employee and agency identification badges were created for 10 agencies.
- ◆ Property Managers completed 28 Deferred Maintenance/Maintenance and Repair projects and assisted both Construction Services and end user departments with others.
- ◆ Continued energy reduction efforts through updated policy, scheduling and standards, replacing high energy consumption systems, use of more energy efficient products, and constant monitoring of results.
- ◆ Continued to upgrade and enhance access control and facility security by replacing outdated technology with current technology.

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	25	25	26
	Total Operating and Maintenance Expenditures	\$3,814,914	\$4,104,531	\$4,324,840
	Total Security Expenditures*	\$717,049	\$755,445	\$785,661
O U T P U T	Number of Work Requests Processed	4,300	4,543	5,289
	Number of Mail Bins & Packages Processed	19,546	19,343	19,350
	Total Square Footage Maintained	1,953,406	1,997,406	2,006,288
E F F I C I E N C Y	Average Staff Hours per Work Request	2.9	2.8	2.3
	Program Cost / Square Footage Maintained	\$1.95	\$2.05	\$2.16
	Square Footage Maintained per FTE	78,136	79,896	77,165
E F F E C T	% of Work Requests Completed on Time	84%	80%	tbd
	% of Packages Delivered with Same-day Service	99.4%	99.6%	tbd
	% Security Costs of Program Costs	18.8%	18.4%	18.2%

*Exclusive of some administrative and utilities cost.

GENERAL FUND

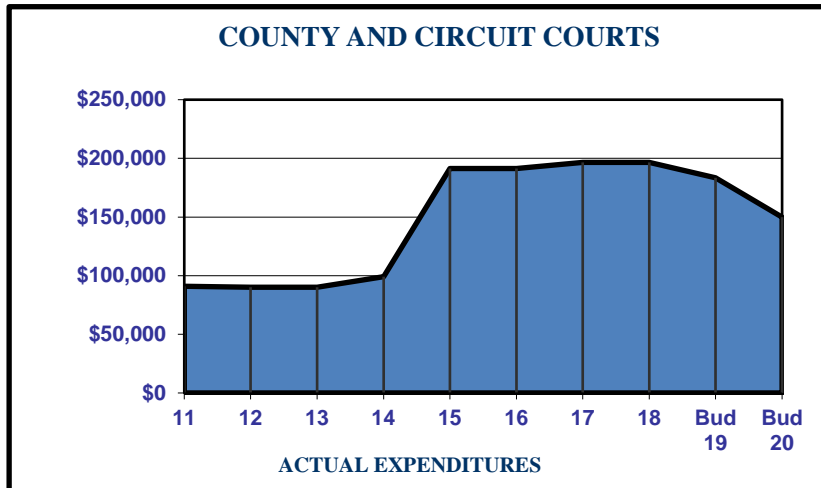
SERVICE AREA: GENERAL GOVERNMENT
DEPARTMENT: CONSTITUTIONAL OFFICERS & COURT SERVICES
PROGRAM: CLERK OF COURT
PROGRAM ELEMENT: COUNTY AND CIRCUIT COURTS

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 2020 BUDGET HIGHLIGHTS: The FY 2020 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 ‘16	Actual Expenditures FY ‘17	Actual Expenditures FY ‘18	Adopted Budget FY ‘19	Adopted Budget FY ‘20
Personal Services	\$131,500	\$129,550	\$147,550	\$146,550	\$118,000
Operating Expenses	55,800	63,000	43,000	31,000	32,000
Capital Outlay	4,000	4,000	6,000	6,000	0
TOTAL	\$191,300	\$196,550	\$196,550	\$183,550	\$150,000

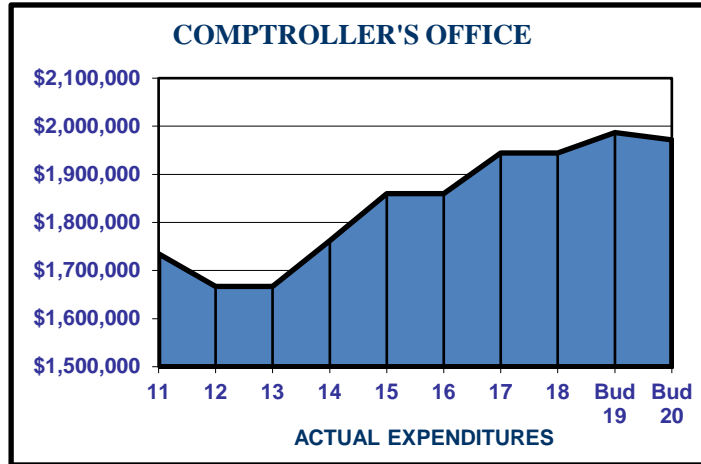
GENERAL FUND

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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$1,682,610	\$1,757,750	\$1,718,700	\$1,770,700	\$1,794,400
Operating Expenses	164,590	175,850	216,000	208,700	169,900
Capital Outlay	13,000	10,600	9,500	7,500	7,500
TOTAL	\$1,860,200	\$1,944,200	\$1,944,200	\$1,986,900	\$1,971,800

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Processed over \$68.4 million in payroll for the County.
- ◆ Processed 57,252 accounts payable invoices totaling \$167.2 million for the County.
- ◆ Tracked over \$1.84 billion in County fixed assets.
- ◆ Continued receiving an Unqualified 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 (29) 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalent (FTEs)	21.04	21.99	22.24
	Total Operating and Maintenance Expenditures	\$1,944,200	\$1,986,900	\$1,971,800
O U T P U T	Total All Funds, All Expenditures (less Reserves)*	\$498,455,480	\$516,466,242	\$672,566,259
	Total County Budget	\$733,177,800	\$840,609,758	\$917,082,424
E F F I C	Program Cost per Capita (Adjusted for Inflation)	\$8.14	\$7.91	\$7.46
	Program Cost as % of Total County Budget (less Reserves)	0.39%	0.38%	0.29%
	Total Fund Expenditures per FTE	\$23,690,850	\$23,486,414	\$30,241,289
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

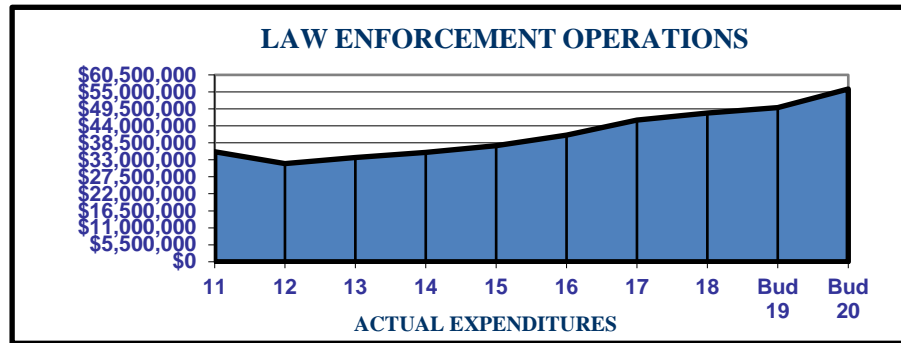
GENERAL FUND

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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$32,167,026	\$35,140,117	\$37,277,690	\$39,123,299	\$42,780,583
Operating Expenses	6,773,359	8,616,305	8,409,437	8,243,241	9,423,336
Capital Outlay	707,330	787,470	944,201	801,850	1,317,514
Other	1,348,722	1,332,223	1,488,463	1,793,782	2,408,878
TOTAL	\$40,996,437	\$45,876,115	\$48,119,791	\$49,962,172	\$55,930,311

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Implemented Sector Plan to respond to calls for service more efficiently. Implementation required hiring additional deputies to allow for continuous coverage of St. Johns County.
- ◆ Hired 15 additional Youth Resource Deputies and additional Supervisors to comply with the Marjory Stoneman Douglas Public Safety Act as well as facilitated Guardian training to ensure adherence to the new laws.

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

- ◆ Continued to utilize Social Media to provide Law Enforcement updates to Citizens of St. Johns County.
- ◆ Established the Real Time Intelligence Center (RTIC) to disseminate intelligence within five minutes to responding deputies to enhance their situational awareness prior to arrival on scene.

KEY OBJECTIVES:

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

- Focus on in-depth training for deputies in areas such as Decision Making Training, Mental Health Awareness Training and Intermediate Weapons Training to better serve and protect the community.

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

- Utilize Social Media personnel to provide real time updates to the public on public safety issues and other law enforcement issues that may affect them.

PERFORMANCE MEASURES		Actual FY '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalent (FTEs)	436	436	471
	Total Operating and Maintenance Expenditures	\$45,687,127	\$47,366,540	\$52,203,919
O U T P U T	Calls for Service (excluding Routine Patrol)	194,072	209,449	226,159
	Traffic Crash Investigations Agency-wide	4,567	4,629	5,401
	Uniform Traffic Citations Issued	13,483	13,988	15,093
	Pieces of Evidence Taken In	16,535	17,458	17,808
E F F I C	Program Cost per Capita (Adjusted for Inflation)	\$191.37	\$188.60	\$197.60
	Average Minutes Spent on a Call	34.9	32.3	32.0
	Pieces of Evidence / FTEs Processing Evidence	1,164	1,643	1,653
E F F E C T	County Crime Rate Index (per 100,000)	1450.6	1,149.5	1,003
	% of Florida Crime Rate Index	55%	42%	39%
	% Change in False Alarms	22.9%	-0.7%	1.2%

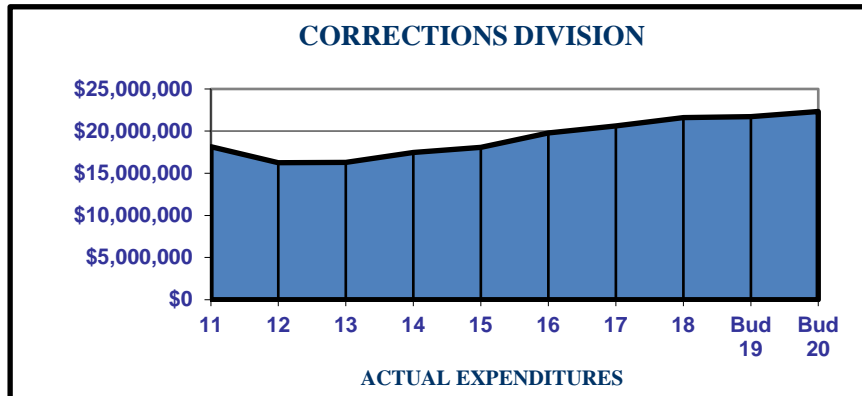
GENERAL FUND

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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$15,397,245	\$15,913,902	\$16,805,960	\$17,016,301	\$17,147,769
Operating Expenses	4,040,453	4,533,289	4,587,923	4,643,835	5,086,960
Capital Outlay	261,572	134,225	167,778	17,600	95,665
Other	77,652	54,401	45,079	37,636	0
TOTAL	\$19,776,922	\$20,635,817	\$21,606,740	\$21,715,372	\$22,330,394

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Upgraded mental health counselor position to Director of Mental Health.
- ◆ Replaced the one elevator with all new equipment.
- ◆ Obtained approval and funding for implementation of door access control system security cameras with the main unit and work release center.
- ◆ Inspected and received “Excelsior” status with Florida Corrections Accreditation Commission.

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.

PERFORMANCE MEASURES		Actual FY '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	205	205	210
	Total Operating and Maintenance Expenditures	\$21,393,883	\$21,660,136	\$22,234,729
O U T P U T	Average Daily Inmate Population	436	444	450
	Number of Inmate Admissions / Releases	5,322	11,619	12,000
	Number of Inmate Transports	4,860	5,292	5,400
E F F I C	Inmate/Staff Ratio	2.27	2.16	2.14
	Total Program Operating Cost per Inmate Per Day	\$134	\$134	\$135
	Work Release Inmate Participation Per Day	12	22	25
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	\$543,470	\$617,580

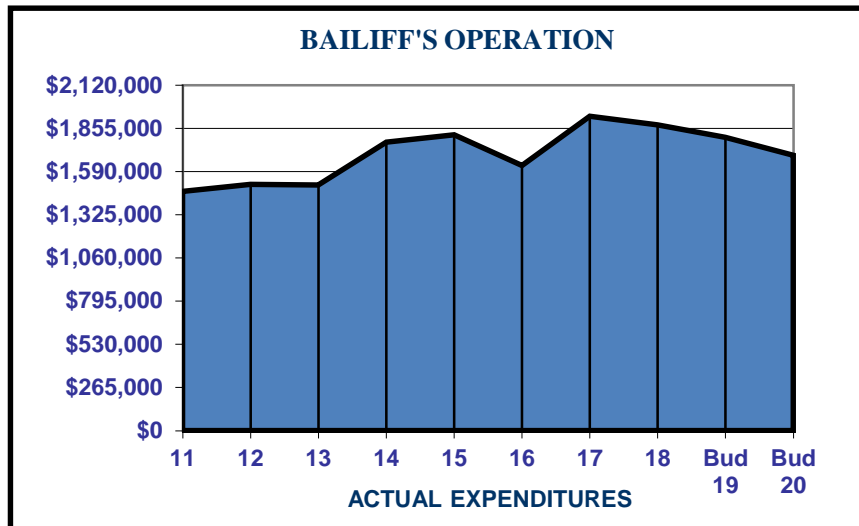
GENERAL FUND

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 2020 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 '16	Actual Expenditure FY '17	Actual Expenditure FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$1,546,021	\$1,825,349	\$1,775,358	\$1,707,437	\$1,595,910
Operating Expenses	80,961	100,346	94,098	90,825	88,510
Capital Outlay	0	3,014	6,000	0	5,500
TOTAL	\$1,626,982	\$1,928,736	\$1,875,456	\$1,798,262	\$1,689,920

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Continued to look at ways to enhance security to courthouse complex to include entrances and exits and Judge's courtrooms.
- ◆ Continued to provide training for all courthouse personnel for improved security to include providing active shooter training drills for Judges, JA's, and Clerks 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.
- ◆ Continue to evaluate policies and procedures to enhance efficiency and effectiveness.
- ◆ 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. issues dealing with autism, Baker Acts and substance abuse addiction.

PERFORMANCE MEASURES		Actual FY '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	16	16	16
	Total Operating and Maintenance Expenditures	\$1,869,456	\$1,798,262	\$1,684,420
	Total Sitting Judges / Hearing Officers	9	9	9
O U T P U T	Total Number of Citizens Entering the County Courthouse	502,434	628,042	785,052
	Contraband Weapons Brought Through Security Checkpoints*	0	0	0
	New Arrests Made by the Bailiffs in the Courthouse	204	255	318
	Total Number of Fingerprinting Services	1,440	1,500	1,600
E F F I C	Per Capita Cost of Program (Adjusted for Inflation)	\$7.83	\$7.16	\$6.38
	Number of Citizens Entering / Staff per Day	43	70	88
	FTE's per Judge / Hearing Officer	1.78	1.78	1.78
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

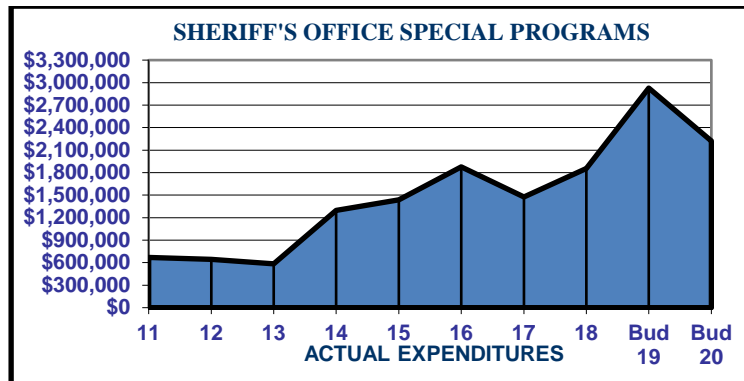
PROGRAM DESCRIPTION:

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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
School Crossing Guards	\$677,116	\$703,649	\$774,470	\$788,227	\$974,920
School Safety	0	0	0	\$1,000,000	0
Inmate Medical	1,198,357	763,661	1,079,215	1,138,952	1,248,545
TOTAL	\$1,875,473	\$1,467,310	\$1,853,685	\$2,927,179	\$2,223,465

GENERAL FUND

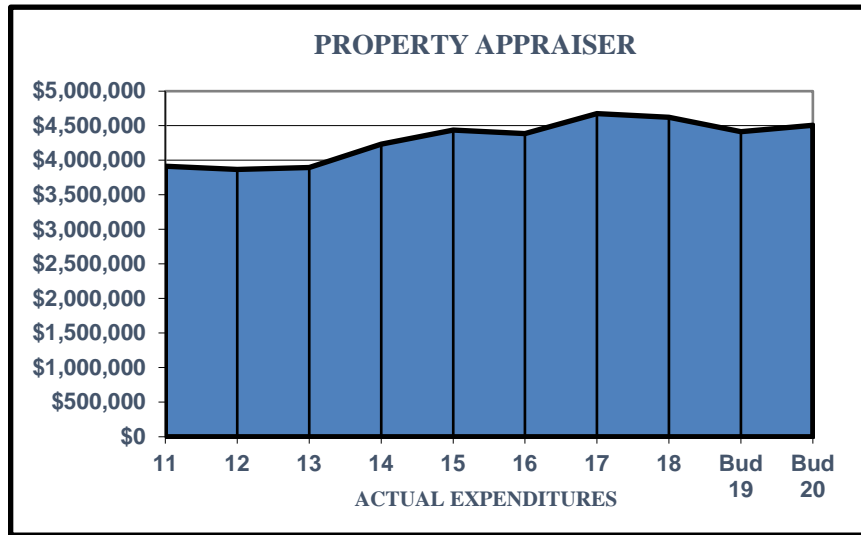
SERVICE AREA: GENERAL GOVERNMENT

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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other	4,384,595	4,675,584	4,624,498	4,415,474	4,506,432
TOTAL	\$4,384,595	\$4,675,584	\$4,624,498	\$4,415,474	\$4,506,432

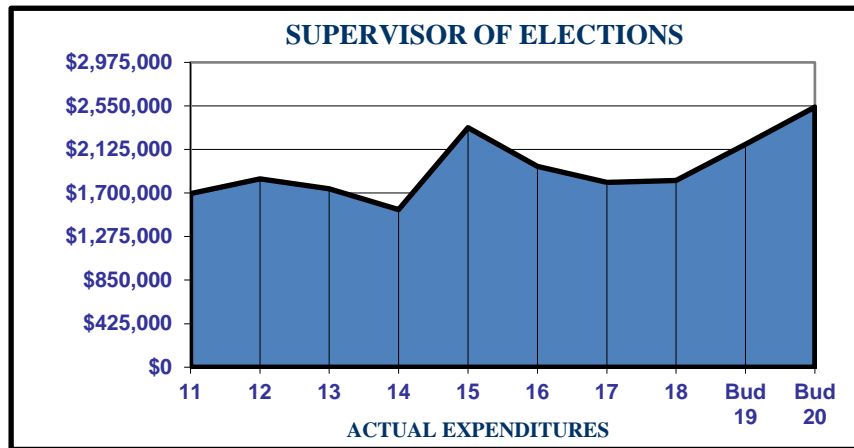
GENERAL FUND

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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$1,283,498	\$1,154,375	\$1,140,837	\$1,340,067	\$1,526,994
Operating Expenses	675,674	564,717	668,870	763,583	996,089
Capital Outlay	0	85,291	12,213	72,145	15,786
TOTAL	\$1,959,172	\$1,804,383	\$1,821,920	\$2,175,795	\$2,538,869

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 33,000 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 voter education activities by printing and mailing Sample Ballots to registered voters.
- ◆ Teamed up with Media Specialists in 24 St. Johns County Elementary Schools, Middle Schools and K-8 Academies and conducted the Sunshine State Young Reader Program Elections for 2019.
- ◆ Received and verified 42,128 constitutional amendment petition forms.
- ◆ Conducted a successful November 6, 2018 General 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
- 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 March 17, 2020, Presidential Preference Primary and the August 18, 2020, Primary 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 7 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	11	11	11
	Total Operating and Maintenance Expenditures*	\$1,633,873	\$1,975,337	\$2,501,405
O U T P U T	Number of Registered Voters in County	187,125	193,075	212,004
	Number of New Voters Registered	5,950	5,950	18,929
	Number of Elections (including Primaries/Special)	2	1	2
E F F I C	Program Cost Per Capita (Adjusted for Inflation)	\$6.84	\$7.87	\$9.47
	Program Cost of Total County Budget	0.33%	0.38%	0.37%
	Program Cost per Registered Voter	\$8.73	\$10.23	\$11.80
E F F E C T	% Compliance with Election Laws	100%	100%	100%
	% of Registered Voters to Total County Population	78.3%	77.9%	82.4%
	% Increase of New Voters Registered	3.2%	3.2%	9.8%

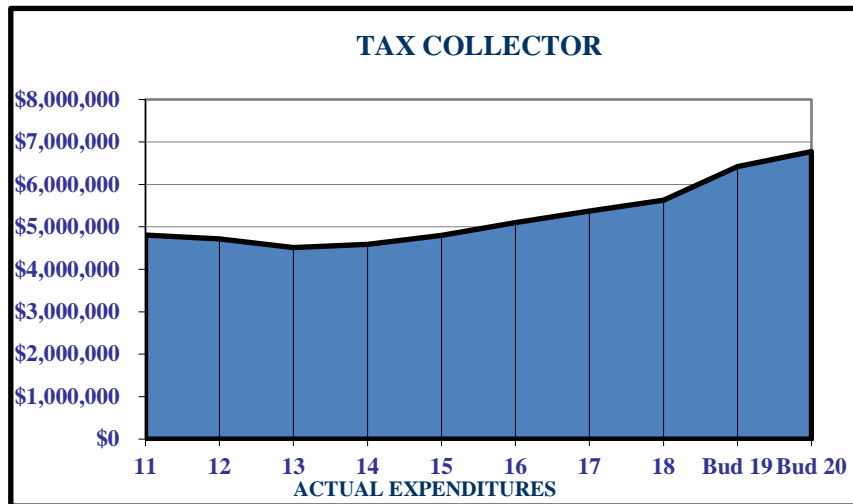
*= Net of Grant Expenditures

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 2020 BUDGET HIGHLIGHTS: The Tax Collector’s budget is fee-based according to Florida Statutes and basically reflects commissions on all property taxes collected for the County (including the School Board and municipalities). In October 2019, the Tax Collector returned \$4,857,107 in excess fees collected for the 2018-2019 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:

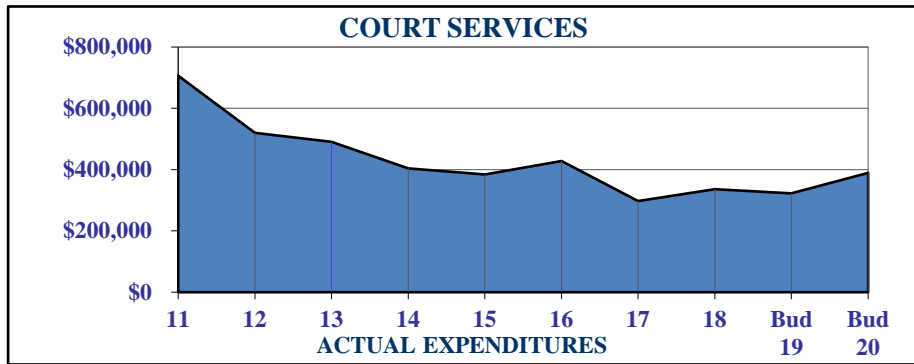
Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	5,103,295	5,371,235	5,626,833	6,420,530	6,772,680
Other*	0	0	0	0	0
TOTAL	\$5,103,295	\$5,371,235	\$5,626,833	\$6,420,530	\$6,772,680

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 2020 BUDGET HIGHLIGHTS: The budget reflects an increase in St. Johns County’s annual percentage share for the Juvenile Justice program.

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 '16	Actual Expenditures '17	Actual Expenditures '18	Adopted Budget FY '19	Adopted Budget FY '20
Circuit Court	\$8,216	9,576	\$8,416	\$14,322	\$14,328
County Court	5,471	3,285	3,713	6,355	6,243
Court Reporting	1,397	1,375	1,346	1,482	1,498
Guardian Ad Litem	67,761	72,114	74,172	77,938	80,967
State Attorney	57,180	17,659	17,262	19,403	19,695
Public Defender	484	600	751	804	1,021
Juvenile Justice	287,412	157,879	165,047	129,325	192,121
Veterans Court	0	35,002	65,246	73,197	73,834
TOTAL	\$427,921	\$297,490	\$335,953	\$322,826	\$389,707

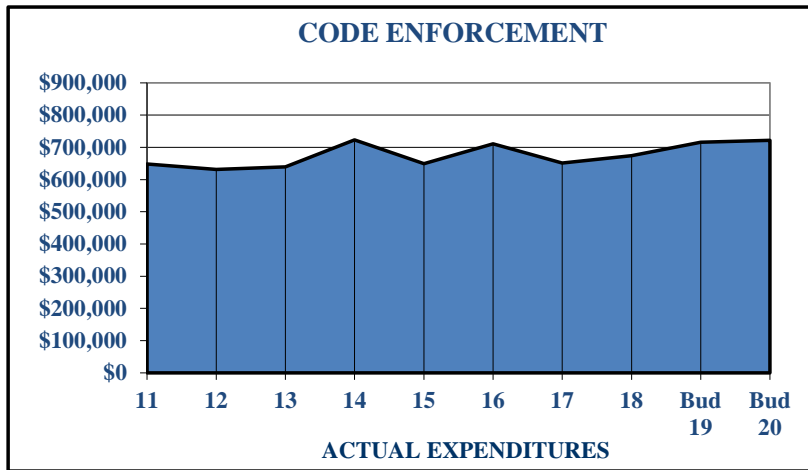
GENERAL FUND

SERVICE AREA: PUBLIC SAFETY
DEPARTMENT: GROWTH MANAGEMENT
PROGRAM: CODE ENFORCEMENT

PROGRAM DESCRIPTION:

The Code Enforcement Program provides the County with certified professional services for the enforcement of adopted County ordinances, regulations and laws pertaining to minimum property standards and the health, safety and welfare of its citizens. The program is created to enhance community revitalization by enforcing minimum property standards and unsafe building demolition within County neighborhoods. Effective code enforcement essentially protects the socio-economic and physical environment within neighborhoods.

MISSION: To provide effective and efficient County code enforcement in response to all complaints and investigations in a timely manner and broaden public knowledge and awareness of code enforcement.



FY 2020 BUDGET HIGHLIGHTS: The The budget primarily reflects normal operating increases and activities.with a decrease in funding for overtime.

REVENUE:

The revenue to fund this program is provided by the General Fund, which is partially reimbursed by fines and fees paid by those who violate adopted County codes and ordinances. Revenue from lien searches and banner requests comes in and replenishes the General Fund. Beginning in FY '14 new Code Violation research fees fund expanded demolition efforts.

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$556,046	\$610,016	\$589,239	\$646,559	\$646,618
Operating Expenses	78,095	41,452	85,160	68,830	74,936
Capital Outlay	67,237	0	0	0	0
TOTAL	\$711,378	\$651,468	\$674,399	\$715,389	\$721,554

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal # 7: Protect and Promote the County's Environment

- Continued Improvement of case management and documentation by conducting staff mini-trainings on the PRIDE training.
- Continued to expand unsafe building abatement (demolition) by utilizing new Code Violation research fees. Removed 39 nuisance structures and 1 Meth Lab in accordance with the Abatement Ordinance.
- Continued Environmental Task Force operations handling environmental problems utilizing various agencies within the County and State.
- Improved reactive approach to Rights-of-Way sign violations special detail sweeps of reported areas. Over 4,963 illegal signs were collected from various locations not related to the use of the land upon where the sign was located.
- Improved reactive approach to illegal parking issues in the Amphitheatre area.

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

- Code Manager completed the County Leadership Academy.
- Improved communication methods with residents via the online complaint portal and conducting presentations at Home Owners Association meetings.
- Continue as a member of the West Augustine Steering Committee for the Weed and Seed program.

KEY OBJECTIVES:

County Goal # 7: Protect and Promote the County's Environment

- Maintain or reduce case processing time:
 - a. Communicate and educate first to seek voluntary compliance;
 - b. Issue Warnings: No more than 30 days to comply;
 - c. Issue Citations or approach Special Magistrate for fines
- Continue pursuing the abatement of unsafe structures and Meth Labs within the County.
- Improve case documentation and Inter-departmental communication of case processing.
- Cross-train Code Enforcement staff in all aspects of enforcement.

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

- Continue to provide code enforcement presentations to various property owner associations and organizations.
- Improve Case documentation in PRIDE for better communication with residents via the online complaint portal.
- Continue to promote staff knowledge and skills to improve citizen's interaction with the Code Enforcement program.

PERFORMANCE MEASURES		Actual FY '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTE's)	9	9	9
	Total Operating and Maintenance Expenditures	\$674,399	\$637,741	\$721,554
O U T P U T	Number of Cases Investigated	12,000	13,393	14,154
	Number of Special Magistrate Cases	0	0	0
	Number of Abated Structures	40	47	39
E F F I C I E N C Y	Cases Investigated per Staff	1,333	1,488	1,573
	Program Cost per Cases Investigated	\$56.20	\$47.62	\$50.98
	Program Cost per Capita (Adjusted for Inflation)	\$2.82	\$2.54	\$2.73
E F F E C T	Average Incident Duration (months)	1.04	1.14	tbd
	% Incidents Per Population	4.6%	4.8%	tbd
	% Opened Cases Completed	90%	93%	tbd

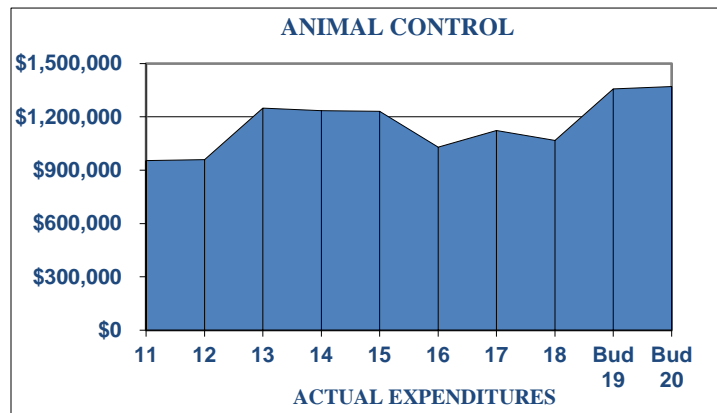
GENERAL FUND

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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating increases and activities. The Capital Outlay budget includes a new 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$797,906	\$907,581	\$843,340	\$938,284	\$968,806
Operating Expenses	202,645	216,479	224,957	369,068	312,579
Capital Outlay	29,613	0	0	50,163	89,506
TOTAL	\$1,030,164	\$1,124,060	\$1,068,297	\$1,357,515	\$1,370,891

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- The Division was able to retrofit the St Johns County Pet Holding and Adoption Facility with hurricane shutters and emergency generator using grant funding.
- The Division had two new employees certified as Animal Control Officer(s) by the Florida Animal Control Association.
- The Division partnered with St Johns County Health and Human Services to staff special needs Shelter for citizens' with Service Animals during Hurricane Dorian.
- The Division setup and staffed two Pet Friendly Evacuation Shelters during Hurricane Dorian.
- The Division added 75 new volunteers including 42 minors with parental supervision to the volunteer program.
- The Division was able to with help from HSUS and UF transfer 45 animals to out of state partners for placement in forever homes.
- With the help of the Division staff The Friends of the St. Johns County Pet Center hosted bi-weekly adoption events as a PetSmart adoption partner in St. Augustine and monthly events at the Nocatee Farmers Market.
- One animal control officer completed a Large Animal Rescue Certification.
- The Division in collaboration with SAFE Rescue and PetSmart began utilizing show cages at St Augustine PetSmart increasing our feline adoptions.
- Animal Control Officers investigated more than 556 animal bite cases for aggressive or dangerous classification, a slight increase over prior FY of 536.
- The Pet Center successfully adopted out 996 animals which is an increase from the previous year.
- The Division performed 225 Over the Counter Surgeries for Rescues, Sheriff's Office and residents this FY.

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	15.40	15.35	15.35
	Total O&M Expenditures (without grants)	\$1,068,297	\$1,185,107	\$1,281,385
	Number of Animal Control Officers (FTEs)	5	5	5
O U T P U T	Number of Calls per Year	6,856	6,420	6,100
	Number of Animals Impounded per Year	3,102	3,149	3,100
	Number of Citations per Year	146	137	130
E F F I C	Number of Calls per Animal Control Officer	1,371	1,284	1,220
	Average Response Time (hours)	14	14	13
	Average Daily Animal Population / FTEs	201	205	202
E F F E C T	% of Animals Impounded to Population	1.3%	1.3%	1.2%
	% of Animals Adopted/Reclaimed	57%	53%	54%
	% of Citations to Population	0.06%	0.06%	0.05%

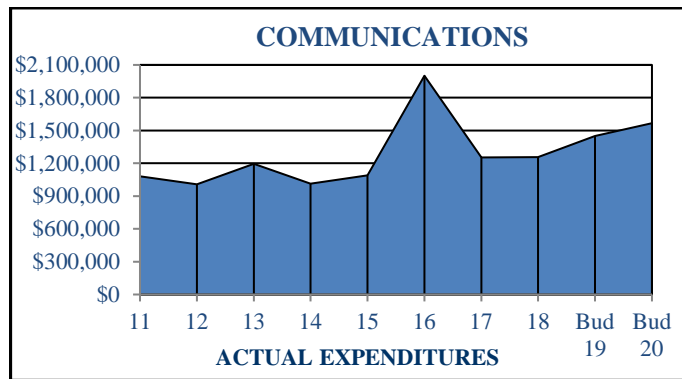
GENERAL FUND

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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating increases and activities. Capital outlay reflects the cost of new call center furniture and software upgrades.

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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$1,133,765	\$1,224,897	\$1,233,700	\$1,363,893	\$1,449,129
Operating Expenses	20,735	28,999	22,188	79,373	98,790
Capital Outlay	846,637	0	0	8,000	18,100
TOTAL	\$2,001,137	\$1,253,896	\$1,255,888	\$1,451,266	\$1,566,019

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.
- ◆ Continued to update Computer Aided Dispatch (CAD) functions and 800MHz radio system procedures. .
- ◆ Implementation of Motorola Premier 1 CAD system as a major communications system upgrade.

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	20.675	20.675	20.675
	Total Operating and Maintenance Expenditures*	\$1,255,888	\$1,498,731	\$1,547,919
O U T P U T	Total 911 Calls for Service (telephone)	26,045	27,347	28,714
	Total Administrative Calls for Service (telephone)	26,014	27,314	28,679
	Fire Rescue Events Dispatched (CAD generated)	58,083	60,987	64,036
	Telecommunicator Completed Events	4303	4,518	4,743
E F F I C	Average 911 Call Duration	156 sec.	77 sec.	tbd
	Per Capita Cost of Program (Adjusted for Inflation)	\$5.26	\$5.97	\$5.86
	Total Number of Service Calls Per Program FTE*	1,260	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

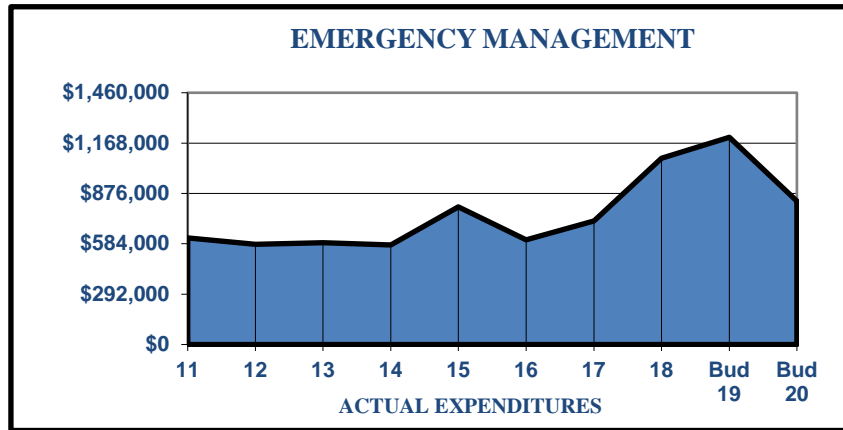
GENERAL FUND

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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects the installation of WEBEOC PRO, a new information management system for the EOC and the replacement of a multiuse SUV vehicle.

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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$361,198	\$480,115	\$450,718	\$481,547	\$504,448
Operating Expenses	246,231	230,095	265,011	320,112	247,682
Capital Outlay	0	6,849	1,017	0	80,000
Aid to Govt Agencies	0	0	362,724	400,000	0
TOTAL	\$607,429	\$717,059	\$1,079,470	\$1,201,659	\$832,130

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 Hurricane Dorian for Emergency Protective Actions including a Level B evacuation.
- ◆ Completed the Hurricane Matthew Hazard Mitigation Grant Project for the placement of Wind Mitigation Shutters and Generator at the St. Johns County Pet Center.
- ◆ Instructed and hosted numerous Emergency Management Professional Classes focusing on Specific Weather Hazards and Resiliency.
- ◆ Continued planning and development of Active Shooter reunification plans for SJC.
- ◆ SJCEM staff provided Mutual Aid Response to Hurricane Michael – Category 5 to Leon County and Gadsden County.
- ◆ Installed WEBEOC in the SJCEOC as the new information management platform to communicate regionally and statewide.

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

- ◆ Participated in the Florida Shelter Retrofit Program to increase hurricane shelter space at Switzerland Point Middle School.
- ◆ Expanded special medical needs hurricane shelter spaces with the addition of Freedom Crossing K-8 Academy.
- ◆ Installed Weather Stem – Smart Weather Technology at the SJCEOC to provide real-time weather via Social Media to our residents.
- ◆ Renewed SJCEOC's Storm Ready Certification through NWS-Jacksonville demonstrating our ability to communicate to the public during severe weather incidents.
- ◆ Conducted 40 disaster preparedness public outreach programs.

KEY OBJECTIVES:

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

- Revise and update St. Johns County Comprehensive Emergency Management Plan and Local Mitigation Strategy Plan.
- Create an SJC Continuity of Operations Plan (COOP) template for each department / division to utilize in establishing a COOP. Provide training and technical consultation to each department during the development.
- Replacement of the SJCEM SUV multiuse vehicle.

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

- Expand special medical need shelter spaces through the State Shelter Retrofit Program at Pacetti Bay Middle School.
- Upgrade EOC Information Management System to WebEOC Pro through a partnership with SJSO and SJCFR.
- Install two additional Weather Stem Stations using state funding in South Ponte Vedra and Hastings.
- Install Everbridge notification system designed for the residents to receive emergency communications.

PERFORMANCE MEASURES		Actual FY '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	5	5	5
	Total Operating and Maintenance Expenditures*	\$532,451	\$579,633	\$609,225
	Storms/Other Events Tracked	6	6	6
O U T P U T	Number of Plans Revised	2	2	4
	Number of Grants Received	3	3	2
	Number of Health Care Facility Plans Reviewed	126	46	46
E F F I C	Program Cost Per Capita (Adjusted for Inflation)	\$2.23	\$2.31	\$2.31
	% Program Cost of Total County Budget	.11%	.11%	.09%
	% Total Shelter Capacity to County Evacuation Population	6.0%	6.5%	5.7%
E F F E C T	% of Citizens Attending Emergency Management Programs	30%	21%	18%
	% of Required Plans Reviewed	100%	100%	100%
	\$ of Grants Expenditures Utilized	\$183,278	\$107,500	\$142,905

* Net of Federal and State Grants

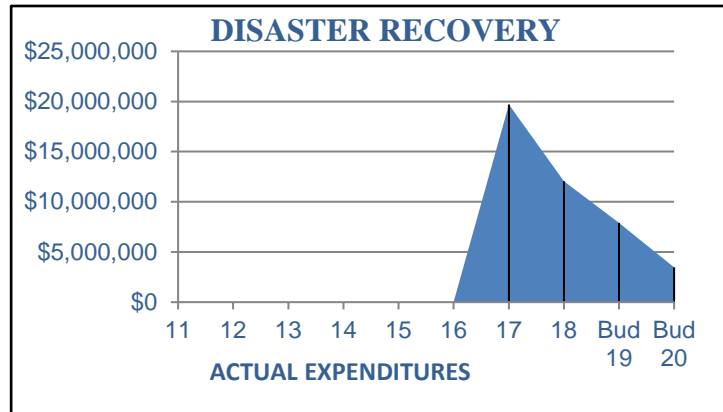
SPECIAL REVENUE FUNDS

SERVICE AREA: GENERAL GOVERNMENT
DEPARTMENT: FEMA PUBLIC ASSISTANCE DISASTER RECOVERY
PROGRAM: DISASTER RECOVERY

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 record disaster recovery revenues and expenditures for the General Fund.



FY 2020 BUDGET HIGHLIGHTS:

The operating budget for disaster recovery includes resources to pursue reimbursement for disaster recovery projects 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.

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$0	\$0	\$94,146	\$156,535	\$156,171
Operating	0	19,697,484	11,616,025	7,759,083	3,300,873
Capital Improvement	0	0	0	0	0
Other Expenses	0	3,459	352,464	0	0
TOTAL	\$0	\$19,700,943	\$12,062,635	\$7,915,618	\$3,457,044

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #1: Promote Economic Development

- ◆ FEMA-PA funding used to restore damaged County infrastructure

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

- ◆ Recovered \$2,830,202 from FEMA-PA as a result of damages incurred during Hurricanes Matthew & Irma
- ◆ Worked with State and Federal agencies to maximize reimbursements to SJC for Hurricane Matthew & Irma

County Goal #6: Maintain and Enhance the County’s Quality of Life

- ◆ Restored County facilities damaged by Hurricane Irma using resources received from FEMA-PA.
FEMA-PA funding used to restore County infrastructure and mitigate potential future storm damage.

KEY OBJECTIVES:

County Goal #1: Promote Economic Development

- Work with Local, State and Federal agencies to secure funding to restore beaches to pre-Hurricane Matthew conditions.
- Secure FEMA-PA funding for the restoration of County parks, beach walkovers and navigable waterways.

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

- Improve procedures for capturing disaster related expenses for reimbursement from State and Federal agencies
- Identify potential State and Federal sources as a funding stream to mitigate potential damage in the event of a catastrophic event.
- Monitor the expenditure of FEMA-PA funds to insure compliance with State and Federal laws and reduce likelihood of de-obligation.

County Goal #6: Maintain and Enhance the County’s Quality of Life

- Recover FEMA-PA reimbursements for disaster related expenses and restore County facilities

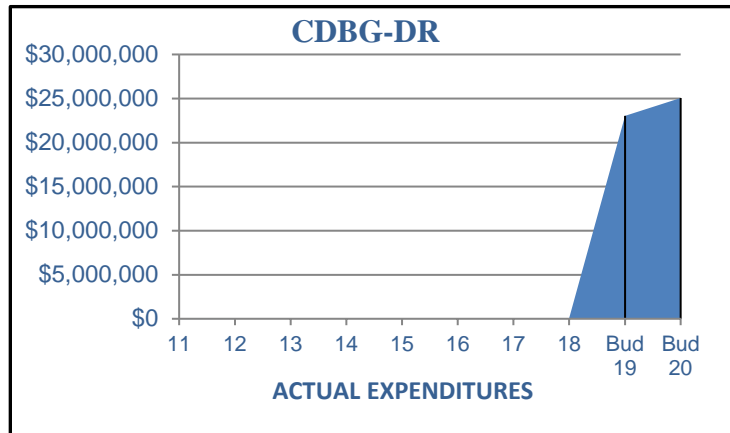
PERFORMANCE MEASURES		Actual FY '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	2.0	2.0	2.0
	Total Operating Expenditures	\$11,710,171	\$2,405,977	\$3,457,044
	Total Expenditure Hurricane Matthew Projects	\$1,908,106	\$2,437,999	\$2,960,541
	Total Expenditure Hurricane Irma Projects	\$10,058,148	\$592,941	\$0
O U T P U T	Total Reimbursement of Hurricane Matthew Project Expenditures	\$13,076,406	\$2,167,157	tbd
	Total Reimbursement of Hurricane Irma Project Expenditures	\$11,516,812	\$663,045	tbd
E F F I C	Percentage of Hurricane Mathew Project Expenditures Reimbursed	71.7%	73.7%	82.2%
	Percentage of Hurricane Irma Project Expenditures Reimbursed	85.8%	86.9%	86.9%
	Number of Hurricane Projects Reimbursed	13	18	tbd

SPECIAL REVENUE FUNDS

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: CDBG-DR funding is designed 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 2020 BUDGET HIGHLIGHTS: In FY 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
General Activities	\$0	\$0	\$3,296	\$46,365	\$0
Housing	0	0	25,845	6,364,232	9,306,667
Public Facilities	0	0	11,570	6,633,615	5,632,104
Infrastructure	0	0	9,368	9,978,454	10,117,748
TOTAL	\$0	\$0	\$50,079	\$23,022,666	\$25,056,519

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ The County began planning and implementation and design phase 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 offer a range of services including, a Housing Program, Public Facilities Program and Infrastructure Program.

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 which includes 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.

PERFORMANCE MEASURES		Actual FY '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	0	8	8
	Total Operating and Maintenance Expenditures*	\$50,079	\$1,158,920	\$25,056,519
O U T P U T	# People Submitting Applications	0	121	300
	# Dwellings Repaired & Rehabilitated	0	0	95
	# Infrastructure projects completed	0	0	8
E F F I C	Repairs & Rehabilitation Average Cost per Unit	\$0	\$0	\$88,709.68
E F F E C T	% CDBG-DR Expenditures to Total Grant Award	.11%	2.53%	54.7%
	# Affordable Houses/Residences Created	0	0	80

* In FY '18 The General Fund contributed \$10,000 for the purchase of computer and communications equipment

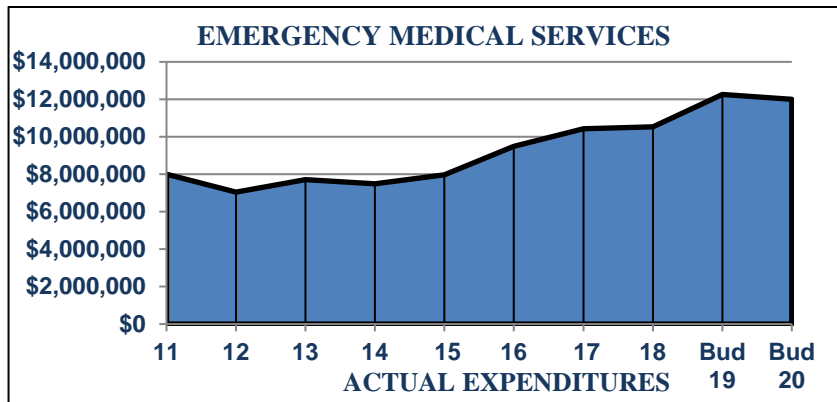
GENERAL FUND

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 2020 BUDGET HIGHLIGHTS: The budget reflects additional firefighter positions to staff a new northwest region fire station. Capital Outlay reflects the purchase of two replacement 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$6,972,039	\$7,791,411	\$7,887,712	\$8,417,297	\$9,198,429
Operating Expenses	1,670,701	1,491,568	1,465,246	1,678,332	1,722,569
Capital Outlay	838,019	1,143,749	1,183,620	2,164,303	1,080,042
TOTAL	\$9,480,759	\$10,426,728	\$10,536,578	\$12,259,932	\$12,001,040

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.

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs) (2,912 hour employees)	67.00	69.00	75.50
	Number of Full-time Equivalents (FTEs) (2,080 hour employees)	14.75	14.75	12.75
	Total Operating and Maintenance Expenditures *	\$9,329,652	\$10,351,779	\$10,920,998
	Number of ALS Ambulances Operating	11	13	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	14,284	14,998
	# Treated at Scene (patient reports generated)	5,516	5,791	6,080
E F F I C	Program Cost per Capita (Adjusted for Inflation)	\$39.08	\$41.22	\$41.34
	Average Urban Response Time-transport (minutes)	5:47	6:00	6:00
	Average Rural Response Time-transport (minutes)	7:52	8:00	8:00
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**	62.2%	55.0%	51.2%

* Net of grant expenditures ** Net of bad debt write offs

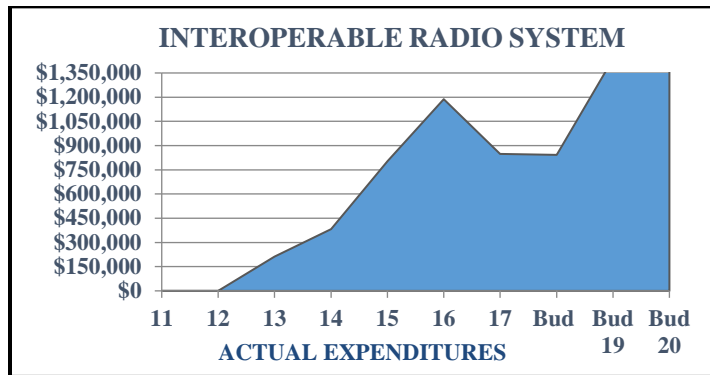
GENERAL FUND

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 2020 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 20 include the PGA Tour tower relocation. The capital outlay line includes a major 800 MHz network upgrade.

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 '16	Actual Expense FY '17	Actual Expense FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$107,721	\$114,948	\$114,995	\$123,227	\$126,517
Operating Expenses	1,053,986	734,115	721,490	1,208,085	1,200,697
Capital Outlay	24,990	0	5,567	105,300	311,182
TOTAL	\$1,186,697	\$849,063	\$842,052	\$1,436,612	\$1,638,396

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.

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.
- Ensure tower and shelter relocation in Ponte Vedra is completed, keeping customer interruptions to a minimum.
- 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	1	1	1
	Total Operating and Maintenance Expenditures*	\$836,485	\$964,114	\$986,096
	Number of 800 MHz System Towers in Operation	11	11	11
O U T P U T	Associated 800 MHz System Debt Service	\$1,279,353	\$1,279,634	\$1,279,456
	Total 800 MHz System Cost with Debt Service	\$2,115,838	\$2,243,748	\$2,606,670
	Property Tax Value of 0.14 Mil (at 95%)	\$3,304,414	\$3,635,936	\$3,996,333
E F F I C	Program Cost Per Capita (Adjusted for Inflation)	\$3.50	\$3.84	\$3.73
	% Program Cost of Total County Budget	0.17%	0.19%	0.15%
	% Total System Cost of Total County Budget	0.42%	0.43%	0.39%
E F F E C T	% of System Tower Sites Operational	100%	100%	100%
	% Total System Cost to 0.14 Mil Property Tax	64.0%	61.7%	65.2%

* = Net of State grant expenditures and non-recurring items.

GENERAL FUND

SERVICE AREA: PUBLIC SAFETY

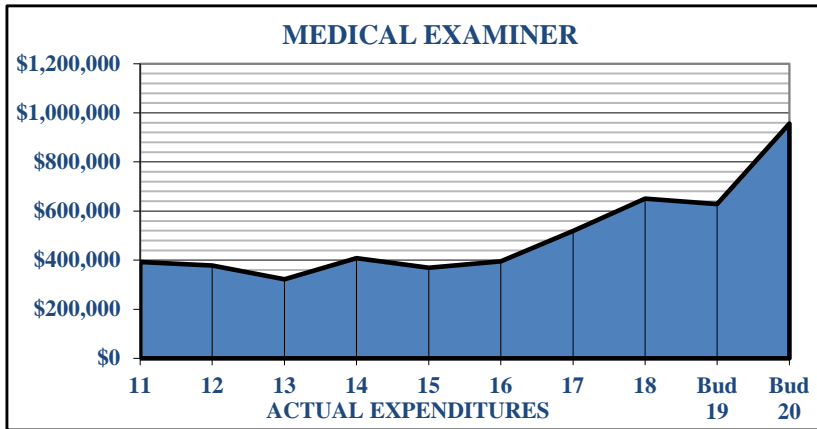
DEPARTMENT: MEDICAL EXAMINER

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 2020 BUDGET HIGHLIGHTS: The FY 2020 budget primarily reflects the addition of five new positions, building renovations and a new vehicle.

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 ‘16	Actual Expenditures FY ‘17	Actual Expenditures FY ‘18	Adopted Budget FY ‘19	Adopted Budget FY ‘20
Personal Services	\$659,433	\$874,659	\$960,352	\$1,002,315	\$1,304,663
Operating Expenses	186,796	200,596	184,096	204,142	251,800
Capital Outlay	13,064	58,649	27,800	22,602	132,600
Putnam/Flagler Reimbursement	(464,172)	(615,147)	(520,955)	(600,999)	(732,751)
TOTAL	\$395,121	\$518,757	\$651,293	\$628,060	\$956,312

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Storage racks have added much needed additional space for decedents in the cooler
- ◆ University of Central Florida medical students have started rotations
- ◆ Dr. Oleske moderated sessions and former intern Drake Thraser was awarded the travel grant for the American Academy of Forensic Sciences conference in Baltimore, M.D.
- ◆ 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	7.00	7.00	11.17
	Total Operating and Maintenance Expenditures (net of Flagler/Putnam County reimbursement)	\$623,493	\$546,994	\$823,712
O U T P U T	Number of Death Certificates & Autopsies	422	450	475 est.
	Number of Cremations Approved	2,935	3,000	3,200 est.
	Number of Total Cases	3,357	3,450	3,675 est.
E F F I C	Per Capita Cost of Program (Adjusted for Inflation)	\$2.61	\$2.18	\$3.12
	# Death Certificates & Autopsies per FTE	60.3	64.3	42.5
	# of Cremations Approved per FTE	419.3	428.6	286.5
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%

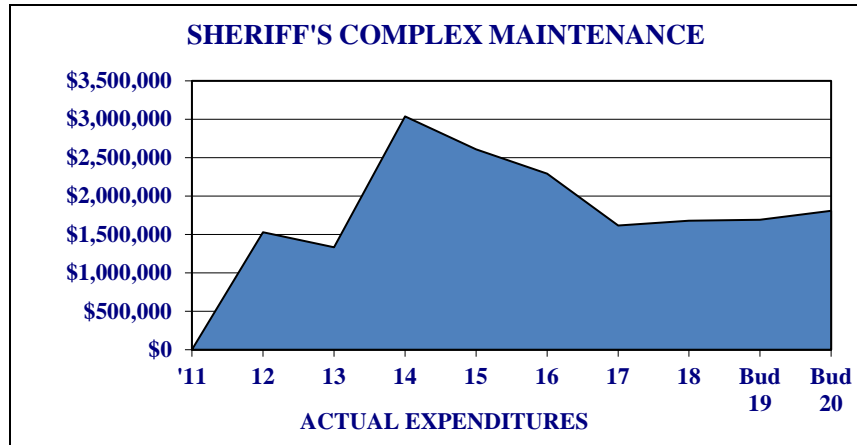
GENERAL FUND

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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects recurring operations. Deferred maintenance at the Sheriff's complex is funded through the facilities maintenance department. Capital includes the purchase of a small scissor lift and a replacement golf cart.

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

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$325,637	\$411,503	\$492,969	\$478,233	\$506,395
Operating Expenses	1,967,418	1,205,713	1,129,583	1,212,143	1,170,318
Capital Outlay	0	0	55,322	0	32,998
TOTAL	\$2,293,054	\$1,617,216	\$1,677,874	\$1,690,376	\$1,809,711

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Completed renovations to the Sheriff's section of the DJJ facility for use as a video visitation center.
- ◆ Continued implementation and relocation of the I-CON (water saving system) throughout the Jail, reducing water consumption and improving worker safety through improved accessibility of controls systems.
- ◆ Completed exterior waterproofing of the Jail and Sheriff Office.
- ◆ Replaced the domestic hot water system for the Jail and the hot water boiler that provides heating and climate control for the Jail, improving energy efficiency and system reliability.
- ◆ Completed an upgrade and rebuild of the elevator that serves the 4-story housing at the Jail.
- ◆ Completed a duct cleaning project for the Sheriff Administrative offices, improving indoor air quality.

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

- ◆ Promoted ongoing training and education to improve employee proficiency, productivity and job satisfaction. One employee received licensure as a journeyman electrician.
- ◆ 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.

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalent (FTEs)	8	7	7
	Total Operating and Maintenance Expenditures*	\$1,622,552	\$1,679,247	\$1,776,713
	Total Building Square Footage Maintained	249,932	249,932	261,070
O U T P U T	Total Number of Work Orders Completed	4,056	3,512	3,512 est.
	Work Order Trade Worker Staff Hours	10,395	8,569	8,569 est.
	Number of Preventative Work Orders	1,276	1,040	1,040 est.
E F F I C I E N C Y	Program Cost per Square Footage Maintained	\$6.49	\$6.72	\$6.81
	Square Footage Maintained per Trade Worker	49,986	49,986	52,214
	Number of Staff Hours / Completed Work Order	2.56	2.44	2.4
E F F E C T	Number of Outsource Contract Dollars	\$197,256	\$182,225	\$242,023
	Average Days to Complete Work Orders	5.7	7.6	7.0 est.
	% of Preventative Work Orders	31%	30%	30%

*net of deferred maintenance projects

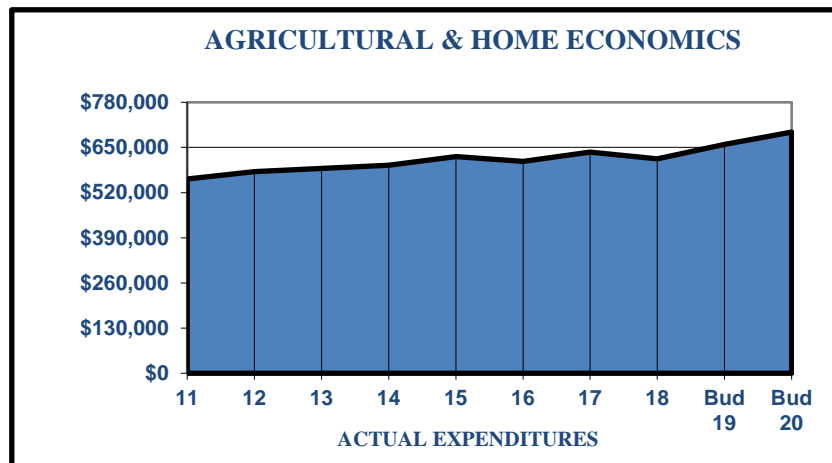
GENERAL FUND

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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	610,153	624,750	609,488	653,505	657,761
Capital Outlay	0	12,229	8,145	5,200	36,510
TOTAL	\$610,152	\$636,979	\$617,633	\$658,705	\$694,271

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.
- ◆ The Hastings Agricultural Extension Center held the annual Potato Field Day. 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 silage for livestock production.
- ◆ The St. Johns County Commercial Agriculture Agent manages a plant pathology triage lab located at the Hastings Agricultural Extension Center. Funding from this lab was secured by the St. Johns County grant to the Hastings Agricultural Center, the University of Florida and private contributors. This lab is operational and is currently serving commercial agriculture producers.

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

- ◆ Assisted the Putnam/St. Johns County Farm Bureau in Ag Literacy Day by coordinating volunteers at St. Johns County Elementary Schools to read an educational book about Florida Agriculture to students.
- ◆ The St. Johns County Horticulture Department provided 50 educational training hours to 22 new Master Gardeners, while current Master Gardeners donated over 10,776 hours of volunteer service to the community which equates to more than \$251,404 of in-kind services.
- ◆ St. Johns County 4-H volunteers provided more than 9,400 hours of volunteer time related to youth development, which equates to more than \$219,348 of in-kind services.
- ◆ 5,200 4th, 5th and 6th graders took part in the 4-H/Tropicana Public Speaking Contest culminated with thirty-three school winning speeches. 1,256 students and 47 teachers took part in the 4-H Embryology project.
- ◆ Partnered with Putnam-St. Johns County Farm Bureau to host Ag EdVenture Days at the County Fairgrounds to educate 315 4th graders and 75 adults (390 total) about Florida agriculture.
- ◆ The St. Johns County Agriculture Department conducted 231 on-farm site visits 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	0	0	0
	Total Operating and Maintenance Expenditures	\$609,488	\$646,034	\$657,761
	Volunteer Hours	18,522	20,000	20,500 est.
O U T P U T	Number of Client Contacts*	48,385	45,000	48,000 est.
	Volunteer Training Hours	3,853	3,800	3,900 est.
	Volunteer Contacts	9,729	9,000	9,100 est.
E F F I C	Program Cost per Client Contact	\$12.60	\$14.36	\$13.70
	Per Capita Cost of Program (Adjusted for Inflation)	\$2.55	\$2.57	\$2.49
	Client Contacts* /Contracted FTE	5,626	5,233	5,581
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

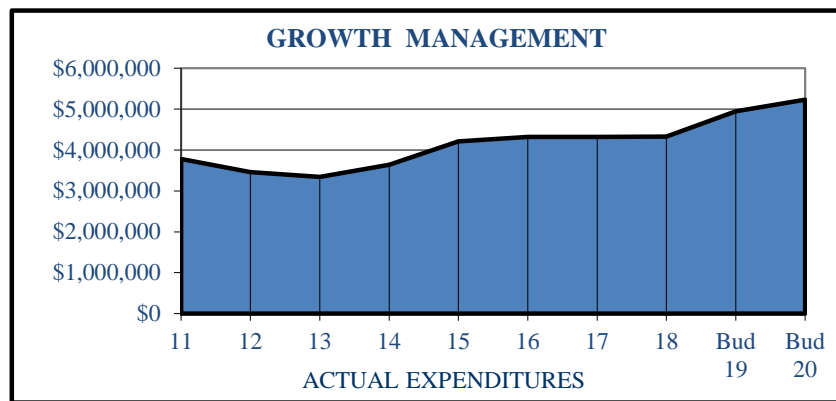
DEPARTMENT: GROWTH MANAGEMENT

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 Building Services (Budget 1190) and Code Enforcement (Budget 0043). 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, Rezoning, 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, zoning and building codes, while maintaining consistency with the Comprehensive Plan.



FY 2020 BUDGET HIGHLIGHTS: The 2020 budget reflects a net increase of 1.25 FTEs. Capital Outlay include two replacement vehicles.

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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$3,695,398	\$4,031,219	\$4,151,602	\$4,636,877	\$4,937,385
Operating Expenses	398,840	205,009	177,908	305,522	229,612
Capital Outlay	227,250	83,828	0	0	62,936
TOTAL	\$4,321,488	\$4,320,056	\$4,329,510	\$4,942,399	\$5,229,933

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 projects, including Durbin Pavilion, PGA Tour, UPS, Rulon, Walmart, Acton Academy and others.

County Goal #6: Maintain and Enhance the County's Quality of Life

- ◆ Reviewed and participated in Elevate St. Johns County
- ◆ 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 and receive \$4.2M in legislative appropriations for FY 2020 roadway improvements
- ◆ Maintained compliance with the County's HCP and facility compliance with State and federal laws.
- ◆ Comprehensive Plan amendments to address Peril of Flood/Sea Level Rise

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
- ◆ Pursued new replacement development/permitting database through RFP process to 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, 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 '18	Estimated FY '19	Adopted FY '20
	Number of Full-time Equivalents (FTEs)	57.965	58.965	60.215
I N P U T	Total Operating and Maintenance Expenditures*	4,239,510	4,758,092	\$5,166,997
	# of Land Development Application Reviews	18,891	17,800	18,000 est.
O U T P U T	# of Residential Clearance Sheets Reviews	28,154	26,800	27,000 est.
	# of Site Inspections	18,568	20,475	21,000 est.
E F F I C	# of Land Development Application Reviews/ FTE	326	302	320
	# of Residential Clearance Sheets Reviews/FTE	486	455	460
E F F E C T	Per Capita Cost of Program (Adjusted for Inflation)	\$17.76	\$18.95	\$19.56
	% Compliance with the Land Development Code	100%	100%	100%
E F F E C T	% 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

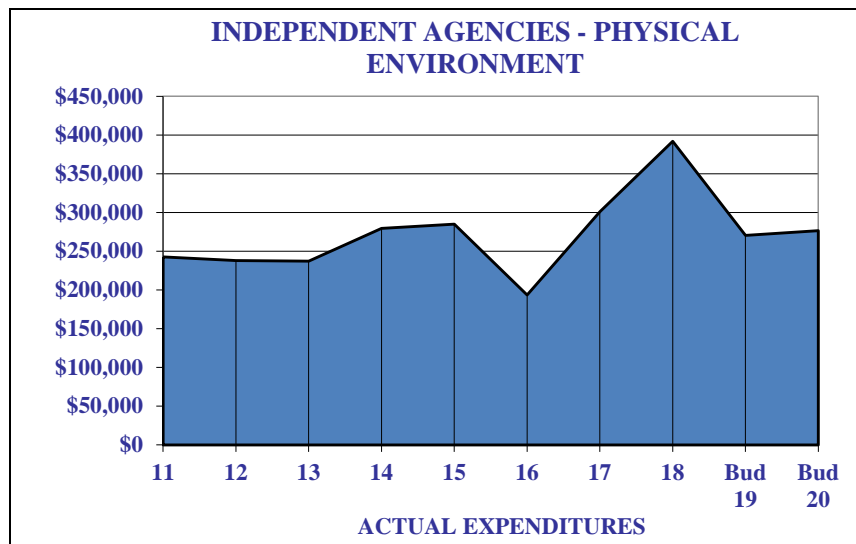
FY 2020 BUDGET HIGHLIGHTS: The budget primarily reflects a decrease in funding as the Northeast Florida Regional Transportation Commission notified the County of its intention to forego the FY 2020 assessment. The rest of the budget reflects normal operating increases.

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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Hastings Agricultural Research Center	\$411	\$94,469	\$187,198	\$94,521	\$93,599
Soil & Water Conservation District	55,675	58,778	60,242	62,447	64,928
St. Johns River Project	44	46	0	0	0
NE Fla. Regional Planning Council	85,052	87,562	90,340	94,185	94,185
NE Fla. Regional Transportation Commission	40,440	40,440	40,440	0	0
Ponte Vedra Zoning Board	11,971	19,773	13,784	19,342	20,186
TOTAL	\$193,593	\$301,068	\$391,969	\$270,495	\$276,597



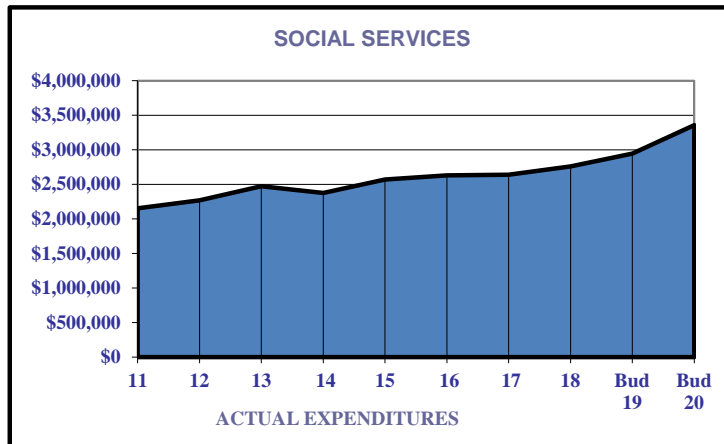
GENERAL FUND

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 medical 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 2020 BUDGET HIGHLIGHTS: The 2020 budget reflects a net increase of 1.25 FTEs including an Assistant Director position that will be offset by recurring Department of Children & Families appropriations. Operating expenses have increased 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$745,180	\$898,326	\$855,321	\$913,311	\$1,034,377
Operating Expenses	\$1,840,817	1,742,021	1,907,330	\$2,032,647	\$2,321,779
Capital Outlay	43,887	0	0	0	0
TOTAL	\$2,629,885	2,640,346	\$2,762,651	\$2,945,958	\$3,356,156

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.
- ◆ Social Services relocated their Hastings Office to the Hastings library; this office serves a population of clients with limited transportation and great need on Tuesday, Wednesday and Thursdays.
- ◆ Secured \$12,786 to partially fund a SOAR (SSI/SSDI Outreach Assistance & Recovery) Processor. This position assists individuals that are homeless and mentally ill apply for disability. This program successfully assisted 12 individuals in FY16 receive approval for disability. Approval for disability also gives client Medicaid so the county did not need to assist client with medical assistance.
- ◆ Distributed \$17,836 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 \$15,000 for Homeless Prevention & Rapid Re-housing through the ESG grant. This provides financial assistance to stabilize and give individuals and families housing permanency.
- ◆ Distributed \$14,550 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalent (FTEs)	13.21	13.21	14.44
	Total Operating and Maintenance Expenditures	\$2,762,651	\$2,878,417	\$3,356,156
O U T P U T	Total # of Clients Requesting Services (annually)	10,371	9,312	9,498 est.
	# of Clients receiving General Assistance (annually)	315	246	258 est.
	# of Case Management Services Provided (annually)	228	453	462 est.
	# Assisted Client State/Federal Applications	4,800	5,041	5,142 est.
E F F I C	Program Cost Per Capita (adjusted for inflation)	\$11.57	\$11.46	\$12.70
	Average Client Contact per Staff per Day	10.36	10.43	10.64
	# of Service Events Performed per Staff annually	7,026	7,217	7,358
E F F E C T	# Clients medically assisted while pending SSI / Medicaid	14	29	34
	# Clients that received Medicaid during assistance period	5	16	30
	#Clients medically assisted during assistance period	29	44	45

GENERAL FUND

SERVICE AREA: HEALTH & HUMAN SERVICES

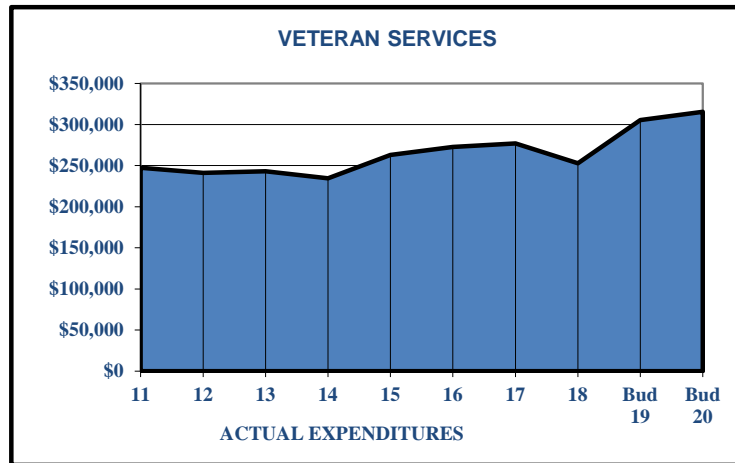
DEPARTMENT: VETERANS SERVICE OFFICE

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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$259,173	\$267,426	\$244,123	\$286,343	\$303,677
Operating Expenses	13,636	9,783	8,969	19,258	15,585
Capital Outlay	0	0	0	0	0
TOTAL	\$272,809	\$277,209	\$253,092	\$305,601	\$319,262

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 47 intake forms for Vets-4-Vets that resulted in veterans receiving emergency assistance for rent, utilities, food, gas and emergency shelter totaling \$22,140.40.
- ◆ Organized a Homeless Veterans Stand Down with the Department of Veteran Affairs to provide showers, haircuts, registration for VA benefits, food and personal hygiene items, for 30 veteran/spouses and 50 non-veterans. More than 150 volunteers assisted.
- ◆ Continuing to work toward completion of Phase II paperless environment by scanning veteran’s 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, the Veterans Day Ceremony at the Clyde Lassen State Veterans Nursing Home, “Wall of Flags” Jacksonville Veterans memorial Arena, the “Missing in America Ceremony”, “You Are Not Forgotten Ceremony”, the Liberty Pines “Salute to Military and Veterans”, “Wreaths across America”, St. Augustine 453rd Military Commemoration and Documentary, “Commitment to Honor”, the Florida National Guard Army’s 244th Birthday Celebration Ceremony, the “Purple Heart Day Observance”, the “Seminole War Commemoration Event”, “Vietnam War Commemoration”, Valley Ridge Academy’s “Salute to Military and Veterans”, “The Senior Expo”, Cecil Field “POW/MIA Memorial” ceremony.

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 veteran’s organizations and community referral service organizations.
- Organize and implement a Homeless Veterans Stand-down.
- Complete Phase II of paperless environment by scanning veteran files.

PERFORMANCE MEASURES		Actual FY '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	4	4	4
	Total Operating & Maintenance Expenditures	\$253,092	\$297,416	\$319,262
	Number of Veteran Service Officers	3	3	3
O U T P U T	Number of Service Contacts with Veterans/Dependents	16,750	16,800	16,850
	Number of Events Supported	16	16	16
	Number of New Clients Served	910	1,000	1,050
E F F I C	Per Capita Cost of Program (Adjusted for Inflation)	\$1.06	\$1.18	\$1.21
	Service Contacts Per Veteran Service Officer	5,583	5,600	5,616
	Number of New Clients Served per Officer	303	333	350
E F F E C T	Amount of Awards Processed to Clients *	\$4,100,000	\$4,222,000	\$4,300,000
	% of New Clients Served	5.3%	5.4%	5.5%
	Number of Days Services were Provided to Outlying Areas	15	15	15

*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.

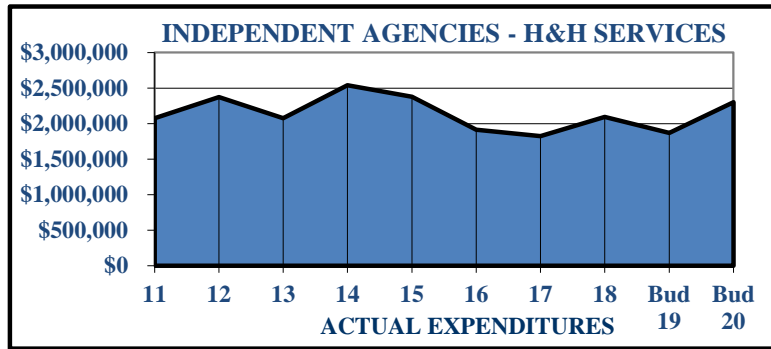
PROGRAM: AZALEA CLINIC

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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects funding at levels recommended by the HHSAC. A priority in FY 2020 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 '16	Actual Expenditures FY '17	Adopted Budget FY '18	Adopted Budget FY '19	Adopted Budget FY'20
Alpha Omega Miracle Home	\$0	\$0	\$0	\$0	40,834
Betty Griffin House	204,102	204,102	204,102	189,059	236,324
Betty Griffin House –Hope Program	0	0	0	0	50,000
Emergency Services/ Homeless Coalition	60,252	60,252	60,252	66,581	83,226
EPIC Community Services	50,000	50,000	0	0	0
EPIC Drug Court – Adult Substance Abuse Program**	114,432	108,432	158,432	171,928	214,910
EPIC –SJC Intensive Care Coordination	0	0	0	132,377	165,471
EPIC – Detoxification Center	250,000	250,000	250,000	287,214	348,663
Good Samaritan Health Centers	61,580	61,580	61,580	60,012	101,653
Home Again St. Johns	232,500	150,000	27,053	0	0
SJC Council on Aging/ Adult Day Care	35,278	35,875	35,875	0	0
SJC Council on Aging for OAA and CCE Programs***	127,785	127,188	127,188	166,766	157,701
St. Augustine Youth Services-Community Action Team	0	0	0	0	58,623
St. Augustine Youth Services-Mobile Crisis Response Team	0	0	0	111,006	138,758

HHSAC REVIEWED EXPENDITURES (continued)

Agency	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY'20
Early Learning Coalition of Putnam and St. Johns	133,712	133,712	133,712	133,712	133,712
SJC Welfare Federation	105,064	105,064	499,451	105,064	94,558
SMA Behavioral Health Services	350,000	350,000	350,000	350,000	350,000
St. Francis House	102,301	102,301	102,301	76,063	95,079
St. Johns Housing Partnership	85,000	85,000	85,000	20,700	29,938
SUBTOTAL	\$1,912,005	\$1,823,373	\$2,094,946	\$1,870,482	\$2,299,450

NON-HHSAC REVIEWED EXPENDITURES:

Agency	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY'20
Council on Aging Insurance	\$4,020	\$4,091	\$4,337	\$4,538	4,850
Medicaid Buyback/LIP****	350,000	350,000	350,000	350,000	350,000
Baker Act	120,000	0	120,000	120,000	120,000
Expansion	0	0	0	0	100,000
HHS Software	18,500	27,190	27,190	37,190	37,190
SUBTOTAL	\$492,520	\$381,281	\$501,527	\$511,728	\$612,040

* 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY'20
TOTAL	\$2,875,168	\$2,204,654	\$2,596,473	\$2,382,210	\$2,911,490

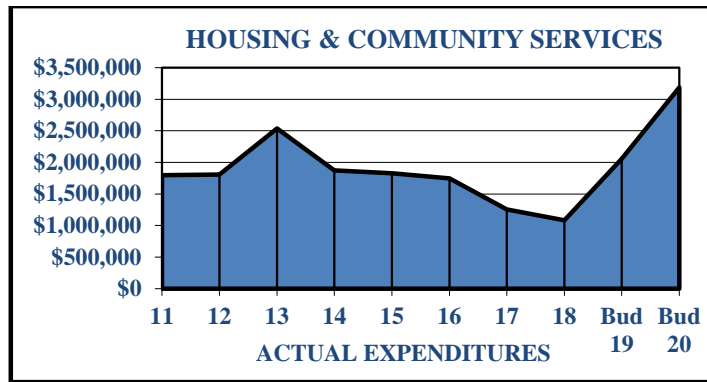
GENERAL FUND

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 2020 BUDGET HIGHLIGHTS: The FY 2020 budget reflects an increase of 1.6 FTEs and 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$198,759	\$189,980	\$247,528	\$274,289	\$393,656
Operating Expenses	13,452	27,590	379,309	1,106,109	2,514,543
Capital Outlay	0	0	0	26,000	0
Other	1,532,139	1,039,024	684,405	649,595	278,329
TOTAL	\$1,744,350	\$1,256,594	\$1,311,242	\$2,055,993	\$3,186,528

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Utilized CDBG funds to purchase four houses on behalf of two non-profit agencies that will use these properties for affordable rental units for low to moderate-income households.
- ◆ Implementation of Development of Regional Impact (DRI) (\$771,268.60) funds to six agencies for the development of affordable housing or homeless sheltering activities. To date, \$771,268.60 has been expended on projects and all awardees are under contract.
- ◆ The CDBG grant funded a public service project aimed at preventing homelessness and assisting individuals obtain housing by providing case management and subsistence payments. It also funded two storm-water drainage projects within the West Augustine CRA.
- ◆ Submitted an Annual Action Plan to HUD for CDBG funding in the amount of \$930,264, which included \$582,921 for the construction of 13 units of affordable housing and \$161,291 for utility infrastructure for a development which will eventually provide approximately 60 units of affordable housing.

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

- ◆ Served as current designated referral agent for 17 Extremely Low Income (ELI) rental units by collaborating with County Social Services for implementation and administration. Provide affordable referrals to Housing Authorities,
- ◆ Attended Community Redevelopment Area (CRA) meetings as well as Weed and Seed 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.
- ◆ Participated in Community Outreach with fair housing activities, career fairs, and landlord/tenant law presentations.

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	3.7	3.7	5.3
	Total Operating and Maintenance Expenditures*	\$272,777	\$373,868	\$553,732
O U T P U T	State / Federal Grant Applications Submitted	1	1	1
	Non-Profit Organizations Assisted	4	4	4
	# Homebuyer Applicants Served	255	213	230
E F F I C	Program Cost per Capita* (Adjusted for Inflation)	\$1.14	\$1.49	\$2.10
	% Program Cost of Total General Fund Budget*	0.16%	0.21%	0.26%
	# Homebuyer Applicants Served / FTEs	68.9	57.6	43.4
E F F E C T	# Affordable Houses/Residences Created	9	3	65
	HFA Housing Units Financed-Single & Multifamily	5	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

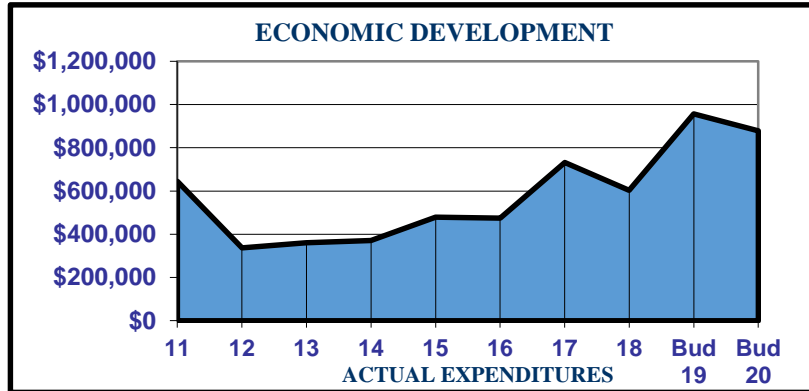
DEPARTMENT: COUNTY ADMINISTRATION

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. In 2011, the County hired their first-ever Director of Economic Development to implement 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 (formerly CORNERSTONE), 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. The County also participates in the State’s Qualified Target Industry (QTI) Program, the State’s Qualified Defense Contractor (QDC) Program, and provides incentives for pre-qualified business development and expansions in the County.

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 2020 BUDGET HIGHLIGHTS: The FY 2020 budget reflects recurring activities including a FY 2019 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$174,189	\$190,554	\$180,568	\$203,853	\$210,687
Operating Expenses	213,242	224,394	212,253	227,552	228,257
QTI & Tax Incentives	87,762	316,139	209,865	525,676	440,000
QTI & Tax Incentives	0	0	678	700,000	1,150,000
TOTAL	\$475,193	\$732,429	\$603,364	\$1,657,081	\$2,028,944

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #1: Promote Economic Development

- ◆ Approved new three-year contract for the St. Johns County Chamber of Commerce for economic development support services focused on targeted activities in business retention, education/training and entrepreneurship.
- ◆ Approved new separate three-year contract with JAXUSA Partnership to promote economic development.
- ◆ Renewed contract for University of North Florida Small Business Development Center providing technical assistance to new and existing small businesses in the County.
- ◆ BCC approved three incentive agreements for speculative office space to be constructed in Nocatee and NW St. Johns County totaling over 100,000 sf. Each project is expected to be ready for lease in late 2020. The County Commission also approved an amendment to Northrop Grumman's grant agreement and a QTI request approved by DEO for Project Day Star, representing UPS's local facility expansion.
- ◆ The new Wal-Mart Super Center located in Durbin Park opened in November, followed by Home Depot in March. More than 20 stores are now open in the first phase consisting of 650,000 square feet of commercial space.
- ◆ Rulon International, located in World Commerce Center, opened their new 27,000 square foot expansion to their corporate headquarters and manufacturing facility and added 20 new positions.
- ◆ Smart Assets.com ranked St. Johns County #1 in Florida and #9 in the nation for places with the most incoming investments in 2018. In FL, St. Johns County also ranks #1 for business growth at 13.1%.
- ◆ St. Johns County ranked the Top-Performing Local Economy in Florida and the Richest County in Florida by 24/7 Wall St.
- ◆ Created new marketing materials for distribution at target marketing events and online to promote St. Johns County attributes and development opportunities.
- ◆ Generated a 40% increase in inquiries from brokers, developers, consultants, business representatives and prospective business owners seeking economic development assistance over a 12-month period for FY19.
- ◆ St. Johns County's unemployment rate tied its lowest level in over a decade in April at 2.4 percent. The County has maintained the overall second-lowest statewide rate for the past 12 months.

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 '18	Projected FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalent (FTEs)	2	2	2
	Total Operating and Maintenance Expenditures	\$392,821	\$394,042	\$438,944
	Value of Approved Incentives Paid – (ED Grant payments only)	\$209,865	\$483,842	\$440,080
O U T P U T	# of Businesses and Entrepreneurs Assisted through Economic Development (ED) Partners	476	510	520 est.
	# of Jobs Created (reported by DEO)	3,047	3,400	3,500 est.
	# Annual New Business Prospects	50	99	100
E F F I C	Per Capita Cost of Program (Adjusted for Inflation)	\$1.65	\$1.57	\$1.66
	Incentive Paid per Job Created	\$92.76	\$146.32	\$142.85
	% Program Cost of Total County Budget	0.07%	0.08%	0.05%
E F F E C T	% Non-Residential Tax Base of Total Tax Base (includes Tangible Personal Property)	15.1%	15.2%	15.4%
	County Sales Tax Revenue Per Capita	\$79.93	\$79.98	\$80.32
	County Unemployment Rate (as of September)	2.4%	2.9%	2.8% est.

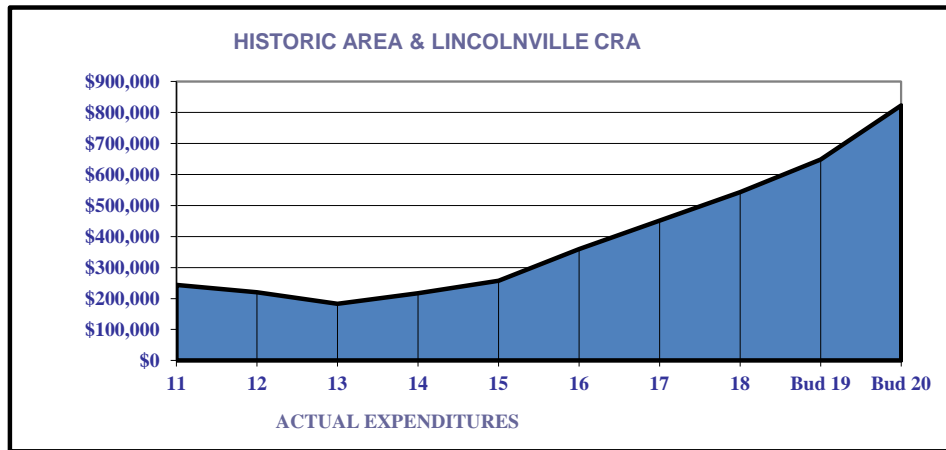
GENERAL FUND

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 2020 BUDGET HIGHLIGHTS: The FY 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
HACRA	\$257,953	\$300,468	\$341,142	\$383,635	\$485,088
Lincolnville CRA	101,770	151,012	201,856	264,350	337,621
TOTAL	\$359,723	\$451,480	\$542,998	\$647,985	\$822,709

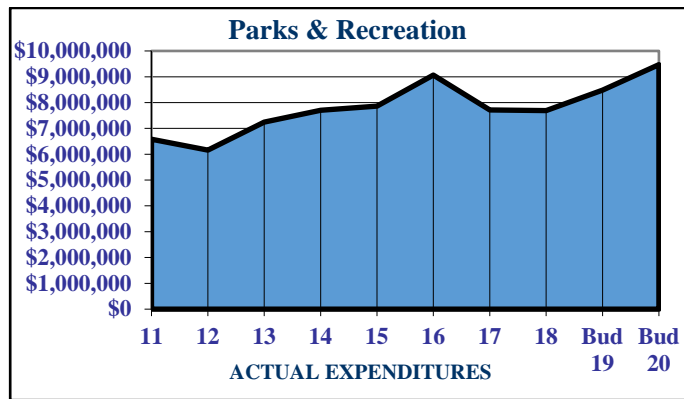
GENERAL FUND

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 3,700 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 2020 BUDGET HIGHLIGHTS: The FY 2020 budget reflects recurring operations for Parks & Recreation including the reduction of 2.0 FTEs. Capital Outlay includes the implementation of capital initiatives to address existing County park maximization, ADA compliance and safety, and nature trails.

REVENUE:

The revenue to fund Recreation Programs & Facilities is primarily provided by the General Fund, but partly from tournaments, user fees and concessions.

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$4,124,752	\$4,670,329	\$4,819,768	\$5,014,250	\$5,169,013
Operating Expenses	4,771,375	2,803,513	2,764,731	3,336,637	3,417,163
Capital Outlay	172,574	212,508	213,776	132,613	883,724
TOTAL	\$9,068,701	\$7,686,350	\$7,798,275	\$8,483,500	\$9,469,900

GENERAL FUND

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #6: Maintain and Enhance the County's Quality of Life

- ◆ Parks and Recreation staff provided over 250 educational hours of community outreach.
- ◆ Offered the first 904 Naturalist program in partnership with SJC Library.
- ◆ Collaborated with the Ancient City Astronomy club to offer evening astronomy programs in parks.
- ◆ Hosted Active Adult programs at the W.E. Harris Community Center and Collier Blocker Puryear Park.
- ◆ Hosted six Perfect Game Baseball regional tournaments with over 275 competing from all over the Southeastern United States
- ◆ Hosted the annual Christmas Tree recycling program
- ◆ Opened the Nocatee Kayak Launch.
- ◆ Resurfaced Mickler Beach Landing parking lot.
- ◆ Installed new playgrounds at Planation Park and Trout Creek.

County Goal #10: Improve Communications & Services to Citizens

- ◆ SJC Parks and Recreation Instagram page has had an increase from 1,287 followers to 1,488 followers.
- ◆ SJC Parks and Recreation Facebook page has had an increase from 2,258 followers to 5,609 followers.
- ◆ SJC Parks and Recreation newsletter database (Constant Contact) has had an increase from 5,397 subscribers to 6,588 subscribers.
- ◆ There have been 400 media placements across all mediums including print, digital, TV, and radio.
- ◆ There have been 35 interviews take place with department staff as well as two media tours hosted.

KEY OBJECTIVES:

County Goal #6: Maintain and Enhance the County's Quality of Life

- Continue to maximize available grant funding for County parks.
- Obtained three additional parks due to the dissolving of the Town of Hastings.

County Goal #10: Improve Communications & Services to Citizens

- Improve the promotion of County recreation services, programs and facilities.
- Increase fitness and Active Adult programming available based on the Parks and Recreation master plan.

PERFORMANCE MEASURES		Actual FY '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	79.425	78.425	76.425
	Total Maintenance Operations Expenditures*	\$5,178,729	\$5,302,020	\$5,134,782
	Total Programming Operations Expenditures*	\$2,399,020	\$2,451,711	\$2,697,419
O U T P U T	Number of Recreation Partners	37	41	45
	Number of County Programs Offered	306	381	395
	Number of County Parkland Acres (revised in FY 2019)	3,751	3,756	3,756
E F F I C	Cost of Maintenance per Parkland Acre	\$1,381	\$1,412	\$1,367
	Program Cost per Capita (Adjusted for Inflation)	\$31.74	\$30.87	\$29.65
	Acres of County Parks per 1,000 County Residents	16.08	15.16	14.61
F F E C T	Total Funded Recreation Capital Projects	10	23	27
	% Maintenance Expenditures to Total Operating	68.3%	68.4%	65.6%
	Total Grant Dollars Received**	\$6,750	\$600,000	\$753,975

*=net of State Grant Expenditures

GENERAL FUND

SERVICE AREA: CULTURE & RECREATION

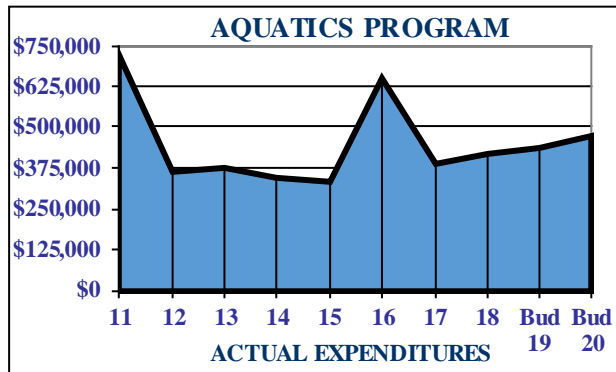
DEPARTMENT: PARKS & RECREATION

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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	651,861	387,279	415,449	433,054	468,516
Capital Outlay	0	0	0	0	0
TOTAL	\$651,861	\$387,279	\$415,449	\$433,054	\$468,516

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.
- ◆ Held a free End of School Pool Party in partnership with the West Augustine CRA at the Solomon Calhoun Pool.

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	0	0	0
	Total Operating and Maintenance Expenditures	\$415,449	\$433,054	\$468,516
	Number of County Pools Operated	1	1	1
O U T P U T	Number of People Using the Pool	27,431	31,500	30,000 est.
	Number of Rentals of the Center	25	15	20 est.
E F F I C	Program Cost per Capita (Adjusted for Inflation)	\$1.74	\$1.74	\$1.82
	Program Cost per Swimmer	\$15.15	\$13.75	\$15.62
	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)	\$415,449	\$433,054	\$468,516
	% Increase (Decrease) in People Using the Pool	4%	15%	(5%) est.

*= under terms of the operating contract these charges now go directly to the contractor (YMCA).

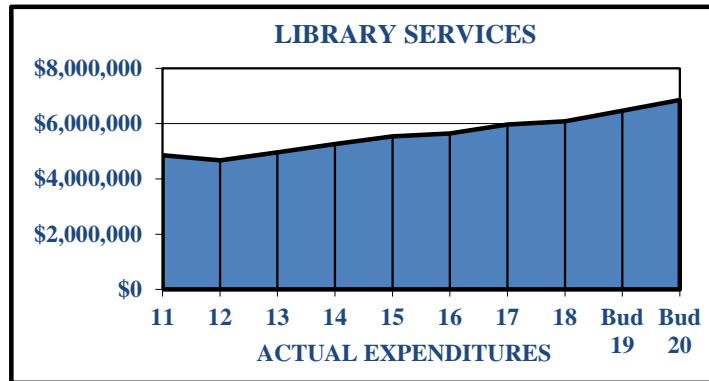
GENERAL FUND

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: two 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 2020 BUDGET HIGHLIGHTS: The budget reflects recurring operations for six branch libraries and the bookmobile program. Personal Services reflects an increase of 4.975 FTEs to respond to citizen demand during hours of operation.

REVENUE:

The General Fund provides the majority of revenue for this program. A State matching aid package is expected to contribute over \$134,000 in FY 2020; 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$4,000,676	\$4,317,767	\$4,460,844	\$4,674,882	\$5,167,316
Operating Expenses	1,520,383	1,571,532	1,494,172	1,762,748	1,662,192
Capital Outlay	126,372	81,755	124,703	30,000	25,385
TOTAL	\$5,647,431	\$5,971,054	\$6,079,719	\$6,467,630	\$6,854,893

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 and number almost 1,300 members.
- ◆ Hosted the fourth 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 14th 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 “*Before We Were Yours*” by Lisa Wingate.

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 local library branch.

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

- Introduce grant-funded virtual reality goggles and EnChroma color-blind correcting glasses to the public.
- Utilize additional FTE to restore some public access hours to the Main Library.
- 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	73.650	73.650	78.625
	Total Operating and Maintenance Expenditures*	\$5,773,793	\$6,140,308	\$6,646,961
	Number of Volunteer Hours	27,508	21,765	22,000
O U T P U T	Circulation Totals	1,726,151	1,476,192	1,500,000
	Library Materials Holdings	370,125	342,063	345,000
	Number of Registered Card Holders	95,324	94,118	95,000
E F F I C	Circulation Totals / FTE	23,437	20,043	19,078
	Total Registered Card Holders / FTE	1,294	1,278	1,208
	Program Cost per Capita (Adjusted for Inflation)	\$24.18	\$24.45	\$25.16
E F F E C T	Registered Card Holders As % of Population	39.9%	37.5%	36.0%
	Circulation/Collection Turnover Rate	4.66	4.32	4.35
	Increase (Decrease) in Registered Card Holders	(0.5%)	(1.3%)	0.9%

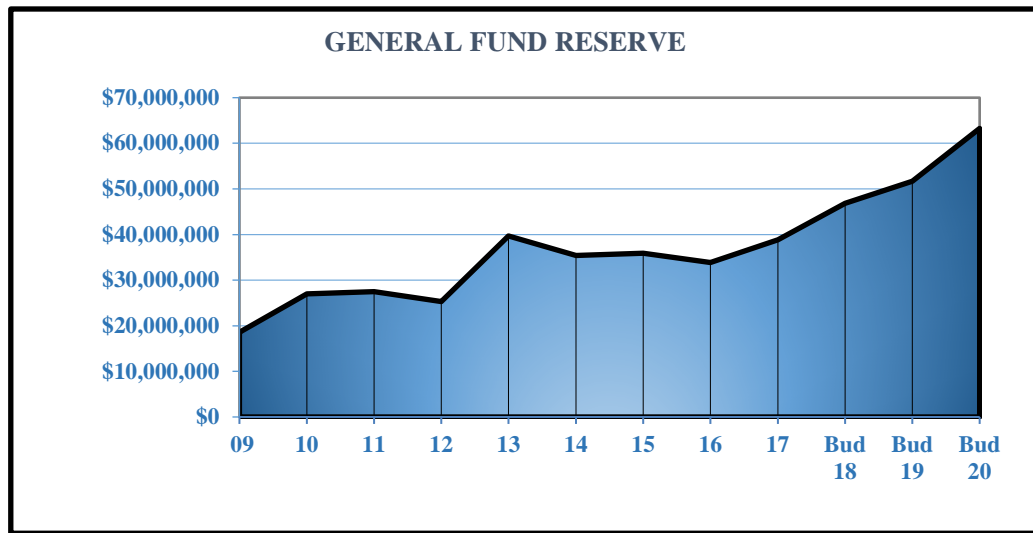
*Net of Federal and State Grant Expenditure, Donations and capital

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 2020 BUDGET HIGHLIGHTS: EMS bad debts are increasing due to increasing Ambulance Service revenue. FY 2020 General Fund reserves, above the Commission’s targeted reserves for emergency response, included a one-time approximate \$15.0 million.

REVENUE:

The revenue to support the Non-Operational budget is provided by the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
EMS Bad Debts/Misc.	\$1,472,211	\$1,607,352	\$1,680,843	\$1,573,465	\$1,942,424
Transfers	4,959,835	5,070,089	5,877,555	6,404,679	6,329,810
Reserve	0	0	0	51,685,512	63,259,996
TOTAL	\$6,432,046	\$6,677,441	\$7,558,398	\$59,663,656	\$71,542,230

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 \$89,693,779

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 \$52,726,733

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 \$518,883

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 \$33,862,674

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 \$2,370,542

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 \$11,109

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 \$7,516,687

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**\$2,544,382**

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**\$536,372**

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**\$17,539,390**

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**\$18,105,498**

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**\$1,729,307**

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**\$61,628,96****2**

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**\$1,404,574**

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**\$89,262**

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**\$137,824**

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**\$335,145**

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**\$84,448**

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**\$48,774**

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**\$6,376,873**

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 **\$564,135**

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 **\$499,223**

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 **\$507,009**

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 **\$459,408**

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 **\$538,552**

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 **\$85,297**

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 **\$422,397**

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 **\$154,430**

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 **\$464,944**

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.

SIDEWALK MITIGATION FUND **\$48,012**

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.

TRANSIT SYSTEM FUND**\$4,318,483**

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**\$1,543,787**

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:**\$31,573**

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:**\$37,047**

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:**\$87,480**

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:**\$255,987**

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: **\$223,987**

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: **\$272,658**

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: **\$100,000**

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: **\$449,186**

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: **\$500,000**

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.

TRANSPORTATION TRUST FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Taxes					
Ad Valorem Tax - Current	\$15,533,281	\$17,249,473	\$19,498,834	\$25,690,713	31.8%
Ad Valorem Tax - Delinquent	26,163	33,805	15,000	15,000	0.0%
Communication Service Tax	295,403	251,709	258,471	311,112	20.4%
Franchise Fees	886,547	1,220,986	900,000	1,400,000	55.6%
Subtotal	\$16,741,394	\$18,755,973	\$20,672,305	\$27,416,825	32.6%
Intergovernmental Revenue					
Public Safety Federal Grant	\$0	\$0	\$10,139,263	\$11,294,627	11.4%
Transportation Federal Grant	372,750	0	0	0	0.0%
Public Safety State Grant	0	0	1,570,349	1,325,957	-15.6%
Physical Environment State Grant	511,379	0	39,702	0	-100.0%
Other Physical Environment Grant	0	0	0	290,400	100.0%
Transportation State Grant	116,388	253,367	1,405,628	2,549,492	81.4%
Local Option Gas Tax	4,891,254	5,571,556	5,708,391	5,585,266	-2.2%
9th Cent Gas Tax	208,457	239,071	211,029	243,097	15.2%
State Alternative Fuel User Tax	0	0	0	0	0.0%
Gas Tax - County Surplus 80%	2,074,578	2,152,958	2,240,665	2,284,565	2.0%
Gas Tax - County Fuel	1,142,443	1,183,103	1,216,562	1,248,040	2.6%
Gas Tax - County Surplus 20%	518,644	538,240	560,166	571,141	2.0%
Motor Fuel Use Tax	4,170	3,341	0	0	0.0%
Subtotal	\$9,840,063	\$9,941,636	\$23,091,755	\$25,392,585	10.0%
Charges for Service					
Fleet Maintenance - Vehicles	\$1,509,787	\$1,675,530	\$1,649,626	\$1,649,626	0.0%
Fleet Maintenance - Fuel	1,650,590	1,830,762	1,916,314	2,114,610	10.3%
Fuel Tax Refund	111,394	103,321	115,000	115,000	0.0%
Development Fees	2,103,978	4,269,912	1,684,808	1,527,308	-9.3%
Recycling Receipts	1,835	3,662	2,500	3,500	40.0%
Plan Review Fees	35,826	75,141	75,000	80,000	6.7%
Street Light Revenues	25,915	26,692	42,261	61,885	46.4%
Sale of Maps/Publications	85,088	96,717	85,000	95,000	11.8%
Road Fees - State	62,440	62,440	62,440	62,440	0.0%
Traffic Signal Revenues	325,566	355,011	384,467	384,467	0.0%
Cash Short & Over	0	(4)	0	0	0.0%
Sales Royalties	16,448	26,682	20,000	0	-100.0%
Sales Tax Commission	20	21	25	25	0.0%
Subtotal	\$5,928,887	\$8,525,887	\$6,037,441	\$6,093,861	0.9%

TRANSPORTATION TRUST FUND REVENUE SUMMARY, Cont.

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Miscellaneous Revenue					
Interest Earnings	\$3,513	\$4,259	\$2,000	\$2,000	0.0%
Interest Earnings - SBA	16,419	82,928	75,000	40,000	-46.7%
Interest Earnings - Tax Collector	2,799	12,339	11,500	11,500	0.0%
Interest Earnings - Surplus Funds	336,282	359,204	335,000	335,000	0.0%
Interest Earnings - Money Market	7,761	19,384	8,300	8,300	0.0%
Interest Earnings - Short Term	36,342	1,965	3,000	3,000	0.0%
FEIT Earnings	3,622	20,020	7,700	7,700	0.0%
FEIT Fixed Earnings	2,039	42,792	20,000	20,000	0.0%
Net Incr. in FV of Investment	(230,016)	(370,395)	0	0	0.0%
Land & Right of Way Lease	13,063	13,086	13,000	13,000	0.0%
Rental Income	0	0	0	45,021	100.0%
Insurance Proceeds	47,286	2,680	0	0	0.0%
Contributions	0	30,000	0	0	0.0%
Contributions - Proportionate Share	3,863,993	1,138,360	771,980	504,709	-34.6%
Developer Bond / LOC Settlement	77,282	0	0	0	0.0%
Refund Prior Year Expenditures	0	131,910	0	0	0.0%
Miscellaneous Revenue	828	300	0	0	0.0%
Subtotal	\$4,181,213	\$1,488,832	\$1,247,480	\$990,230	-20.6%
Total Estimated Revenues	\$36,691,557	\$38,712,328	\$51,048,981	\$59,893,501	17.3%
Less Statutory Reduction	0	0	(1,716,405)	(2,033,439)	18.5%
Est Rev Available for Approp	\$36,691,557	\$38,712,328	\$49,332,576	\$57,860,062	17.3%
Other Financing Sources					
Transfers from Funds	\$0	\$180,000	\$0	\$8,794	100.0%
Subtotal	\$0	\$180,000	\$0	\$8,794	100.0%
Estimated Cash Carryforward	\$33,439,759	\$27,701,888	\$29,261,707	\$31,824,923	8.8%
Total Available Resources	\$70,131,316	\$66,594,216	\$78,594,283	\$89,693,779	14.1%

TRANSPORTATION TRUST FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Transportation					
Public Works Administration	\$2,042,173	\$2,118,697	\$2,902,417	\$3,325,245	14.6%
Road & Bridge Maintenance	7,203,042	7,627,437	9,348,988	9,730,236	4.1%
Fleet Maintenance & Fleet Fuel	3,741,746	3,782,823	4,239,558	4,756,132	12.2%
Traffic & Transportation	1,835,514	2,032,853	2,210,497	2,547,774	15.3%
Engineering / Project Administration	1,761,522	1,776,561	2,065,480	2,560,579	24.0%
Land Management Systems	2,270,081	2,164,983	2,292,543	2,389,638	4.2%
Capital Improvement Projects	23,478,884	16,747,491	31,455,338	32,912,210	4.6%
Disaster Recovery	0	1,217,854	13,489,196	14,590,097	8.2%
Non-Operational					
Transfers to Funds	\$96,471	\$96,471	\$96,471	\$854,230	785.5%
Refund Prior Year Revenues	0	0	0	0	0.0%
Special Contingency	0	0	674,793	233,739	-65.4%
Reserve	0	0	1,053,136	970,362	-7.9%
Capital Outlay Reserve	0	0	2,493,381	3,430,527	37.6%
Restricted Developer Reserve	0	0	4,935,015	11,393,010	130.9%
Department Reserves	0	0	1,337,470	0	-100.0%
GRAND TOTAL	\$42,429,433	\$37,565,170	\$78,594,283	\$89,693,779	14.1%

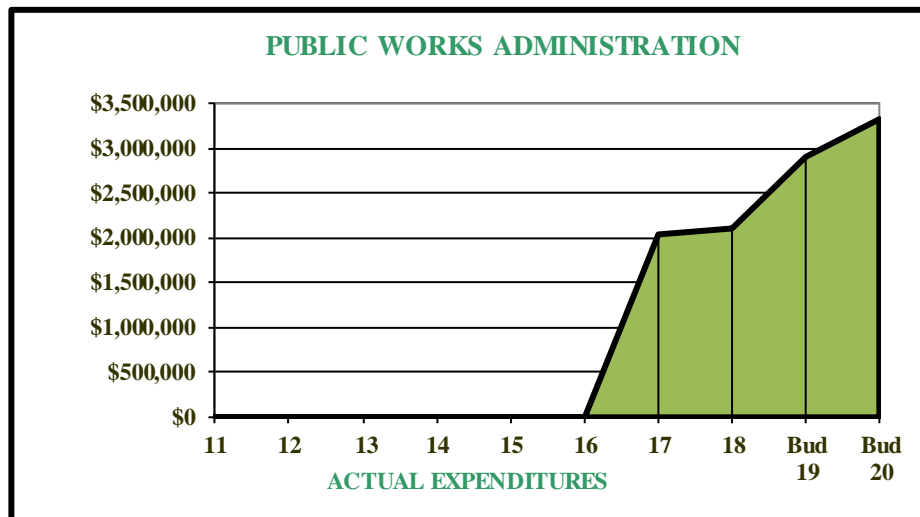
SPECIAL REVENUE FUNDS

SERVICE AREA: TRANSPORTATION
DEPARTMENT: PUBLIC WORKS
PROGRAM: PUBLIC WORKS ADMINISTRATION

PROGRAM DESCRIPTION:

This program provides administrative support to all public works activities including the management of a 5-year Transportation Services Capital Improvement Program (CIP) and serves as a principal contact for developers, consultants, engineers and contractors. The department provides support for: 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 2020 BUDGET HIGHLIGHTS: FY 2020 is the fourth year budgeting for this new division of Public Works. The increase in operating expenses is due to the addition of a one-time project 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 (0.7500 mils).

EXPENDITURES:

Category	Actual Expense FY '16	Actual Expense FY '17	Actual Expense FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$0	\$981,317	\$967,931	\$1,380,792	\$1,417,919
Operating Expenses	0	1,042,875	1,150,766	1,488,625	1,904,726
Capital Outlay	0	17,981	0	33,000	2,600
TOTAL	\$0	\$2,042,173	\$2,118,697	\$2,902,417	\$3,325,245

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Administered over a \$53 million Capital Improvement Program project budget for FY 2019.
- ◆ Allocated \$10 million to fund needed pavement management projects throughout the County.
- ◆ Captured maintenance related to 9,974 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 10,785 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalent (FTEs)	10.85	14.85	15.1
	Total Operating and Maintenance Expenditures	\$2,118,697	\$2,676,320	\$3,322,645
	Total Transportation CIP Budget Managed	\$43,564,783	\$53,529,444	\$71,347,852
O U T P U T	County Paved Roads Maintained (in miles)	943.6	960.9	1,044.7 est.
	County Unpaved Roads Maintained (in miles)	11.6	14.6	14.6 est.
	Number of Service Requests Processed	6,007	10,785	12,000 est.
E F F I C I E N C Y	% Program Cost of Total Transportation Budget (excluding Reserves)	5.6%	6.6%	4.5%
	Service Requests per Customer Service Staff (5)	1,201	2,157	2,400
	Public Works Total FTE's / Program FTE's	13.81	10.36	10.34
E F F E C T	% of Capital Dollars Spent to Budget	49.4%	43.7%	52.0%
	Pavement Management Expenditures	\$5,509,835	\$11,009,950	\$10,000,000

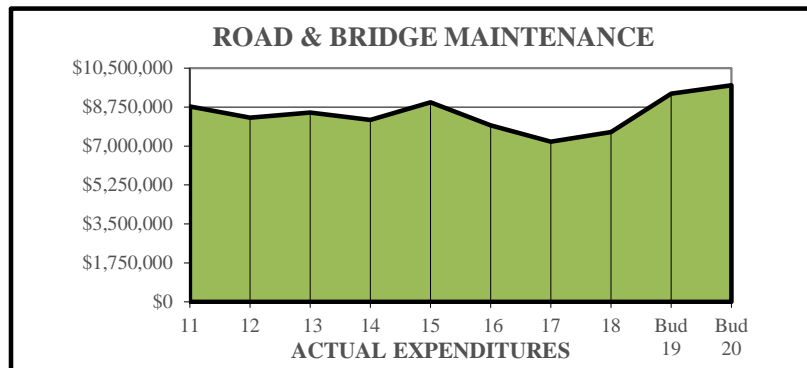
SPECIAL REVENUE FUNDS

SERVICE AREA: TRANSPORTATION
DEPARTMENT: PUBLIC WORKS
PROGRAM: ROAD AND BRIDGE MAINTENANCE

PROGRAM DESCRIPTION:

The Road and Bridge Maintenance Program provides general maintenance for County roadways, bridges, and drainage facilities, including grading roads, cleaning ditches and culverts, culvert replacements, pothole repair, roadway construction, dead animal removal and removal of hazardous trees from County rights-of-way. Mowing activities provide vegetation growth control and maintenance for County roadways and drainage facilities, and includes mowing various County properties, rights-of-way, under brush clearing of major outfall ditches and two inmate crews that pick up litter off of the County rights-of-way. This Program is responsible for maintenance of stormwater facilities and the other roadside maintenance functions needed to keep roads safe and passable. 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 and drainage facilities throughout St. Johns County in the most timely and efficient manner possible.



FY 2020 BUDGET HIGHLIGHTS: The FY 2020 budget primarily reflects 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 (0.9000 mils).

EXPENDITURES:

Category	Actual Expense FY '16	Actual Expense FY '17	Actual Expense FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$4,291,976	\$4,013,604	\$4,052,591	\$4,692,206	\$4,855,887
Operating Expenses	2,865,950	2,357,159	2,450,596	3,023,370	3,150,287
Capital Outlay	768,883	832,279	1,124,250	1,633,412	1,724,062
TOTAL	\$7,926,809	\$7,203,042	\$7,627,437	\$9,348,988	\$9,730,236

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Maintained County unpaved roads by grading on an approximate 6-week rotating schedule. Unpaved roads not dedicated to the public or the County and formally accepted by the Board of County Commissioners are not County roads.
- ◆ Completed a major pipe replacement along CR 305 replacing 5 corrugated metal pipes with 5 concrete pipes.
- ◆ Placed 600 cu. yards of beach-compatible sand and completed other emergency measures to preserve and protect roadway infrastructure in Porpoise Point.

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

- ◆ Purchased an IT26 Loader and 5 Crew Cab Dump Trucks to replace old outdated equipment.
- ◆ Completed storm preparations to ensure the County was ready for potential impacts from Hurricane Dorian.
- ◆ Continued evaluating work processes for opportunities for cost savings and contract opportunities.
- ◆ Continued evaluating equipment utilization to see if some equipment that is not used on a continuous basis could be rented or leased instead of purchased for cost savings.

KEY OBJECTIVES:

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

- Continue to aggressively replace deteriorated metal storm drainage pipe with concrete pipe.
- Continue utilizing recycled concrete and asphalt millings for maintenance activities.
- Continue filling Usina Pit and Onion Patch Pit to gain additional material and equipment storage areas.
- Evaluate brush cut operation to see if applying herbicide to reoccurring areas would be cost effective.
- Fully utilize an asset inspection program to identify and schedule repairs to the County's infrastructure.

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

- Continue improvements to R&B website to make it more interactive and user friendly.
- Establish a driveway culvert replacement program.
- Continue citizen communications by having all incoming calls answered by a staff member 50 hours per week.

PERFORMANCE MEASURES		Actual FY '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	70.0	74.0	74.0
	Total Operating and Maintenance Expenditures	\$6,503,187	\$6,923,426	\$8,006,174
	Capital Equipment Outlay	\$1,124,250	\$791,362	\$1,724,062
O U T P U T	County Paved Roads Maintained (in miles)	943.6	960.28	1,044.09
	Number of Work Orders Completed	6,966	7,208	7,600
	Culverts Cleaned	5,261	2,433	3,000
E F F I C	% Program Cost of Total Transportation Budget (Excluding Reserves)	17.3%	17.2%	11.0%
	Program Cost Per Work Order	\$933.56	\$960.52	\$1,053.44
	Cost per Culvert Cleaned	\$38.08	\$27.80	\$30.00
E F F E C T	Road Mile per Employee	13.48	12.98	14.11
	Number of Public Initiated Service Requests per Mile	3.05	2.38	2.39
	Number of Work Orders per Work Crew (11 Crews 2018, 12 Crews 2019 and 2020)	633	601	633

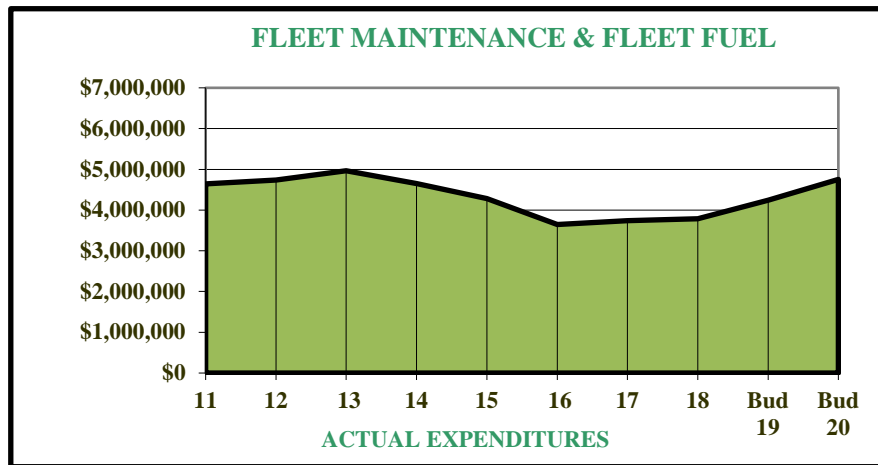
SPECIAL REVENUE FUNDS

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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects capital investment for fuel pumps and tank replacements.

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 '16	Actual Expense FY '17	Actual Expense FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$801,667	\$846,734	\$836,426	\$873,353	\$891,171
Operating Expenses	2,840,428	2,895,012	2,945,397	3,366,205	3,314,961
Capital Outlay	0	0	0	0	550,000
TOTAL	\$3,642,095	\$3,741,746	\$3,782,823	\$4,239,558	\$4,756,132

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Evaluated fleet life cycle cost for maximum value. Continued replacing older vehicles with more cost-effective CNG equipped vehicles.

County Goal #7: Protect and Promote the County's Environment

- ◆ Consumed over 125,000 gallon equivalents of Compressed Natural Gas (CNG) with an average fuel cost 11% less than unleaded/diesel.
- ◆ 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

- ◆ Investigated and evaluated several fleet monitoring software to be better able to track and maintain the County's fleet to ensure preventative maintenance is timely to optimize the County's fleet life cycle.
- ◆ Purchased and installed a new Fleet Fuel monitoring software, to better track the dispensing of fuel to various users throughout the County.
- ◆ Moved operations to a new facility that is CNG compatible and allows for more efficient maintenance of the entire County fleet.

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	14	12	12
	Total Operating and Maintenance Expenditures	\$3,782,823	\$3,783,035	\$4,206,132
	Total Fuel Costs	\$1,733,350	\$1,616,502	\$1,922,373
	Number of Vehicles Maintained	1,004	1,019	1,039
O U T P U T	Number of Repair Orders Written	3,700	3,076	3,100
	Number of Preventive Maintenance Services	1,426	1,915	2,000
	Total Annual Billed Hours	8,088	8,673	9,000
E F F I C I E N C Y	Average Hours Billed / Work Order	2.48	2.48	2.50
	Number of Vehicles Maintained per Mechanic	99	100	129
	% Production Time to Net Total Time	81%	81%	80%
E F F E C T	% Work Order Repairs Repeated	<1%	<1%	<1%
	% Preventive Maintenance / Repair Orders	38%	62%	64%
	County Unleaded/Diesel/CNG Fuel Cost / Gallon	\$2.27	\$2.30	\$2.31

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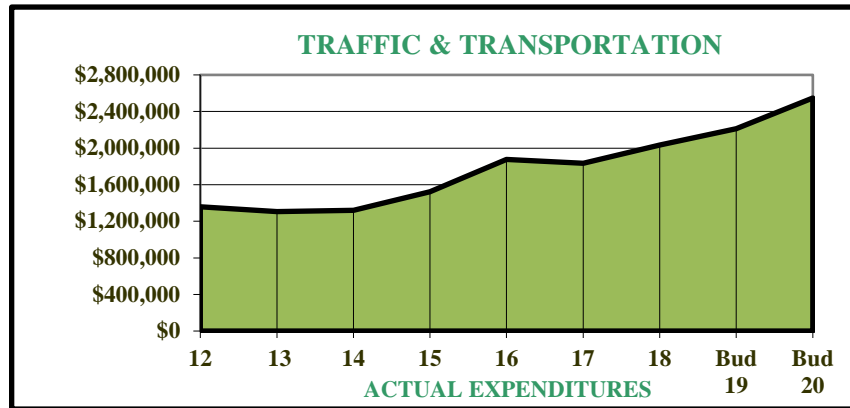
SPECIAL REVENUE FUNDS

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 2020 BUDGET HIGHLIGHTS: The FY 2020 budget primarily reflects an increase in 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 0.9000 mil Ad Valorem tax levy.

EXPENDITURES:

Category	Actual Expense FY '16	Actual Expense FY '17	Actual Expense FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$838,303	\$933,592	\$965,986	\$1,016,499	\$1,082,647
Operating Expenses	889,020	854,226	899,956	1,186,698	1,465,127
Capital Outlay	148,828	47,696	166,911	7,300	0
TOTAL	\$1,876,151	\$1,835,514	\$2,032,853	\$2,210,497	\$2,547,774

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Added responsibility of day to day maintenance and operation of the Street Lighting within the Traffic Signal maintenance group. This has included the tracking and inspecting of independent street lights throughout the County with the three Electric Authorities, FDOT lighting Systems, County and CRA lighting systems and special lighting districts.
- ◆ Maintained and expanded Intelligent Transportation System (ITS) for monitoring of signalized intersections in the Traffic Operations Section which allows real-time video monitoring and evaluation of traffic conditions as necessary 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 and thermal detection technology to improve the vehicle detection capabilities at new and existing signalized intersections.
- ◆ Maintained and expanded the St. Johns County's sign inventory of over 19,800 sign structure locations and over 37,000 signs. Completed straightening and washing and a night time visual inspection of the entire inventory and 8,000 signs inspected with the reflectometer.
- ◆ Continued implementation of the Neighborhood Traffic Calming Program focusing on reducing excessive speeds and cut-through traffic. Completed program for Heritage Park.
- ◆ 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 to further 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Total Number of Full-time Equivalent (FTEs)	13	13	13
	Total Operating and Maintenance Expenditures*	\$1,865,942	\$1,958,098	\$2,547,774
	Capital Equipment Outlay	\$166,911	\$7,288	\$0
O U T P U T	# Countywide Traffic Signs in Cityworks (GIS) Inventory	35,783	37,333	38,500 est.
	# Countywide Traffic Signals in Cityworks (GIS) Inventory	125	133	155 est.
	# Traffic Signs Produced	4,761	2,751	3,500 est.
E F F I C	Total Signs & Signals Per Total FTEs	2,762	2,882	2,975 est.
	# Traffic Signs Produced Per (5) Sign Shop FTEs	952	550	700 est.
	Total Program Cost Per Capita (Adjusted for Inflation)	\$7.82	\$7.82	\$9.64
E F F E C T	% Sign Production to Sign Inventory	13.3%	7.4%	9.1%
	Traffic Signal Service Calls / Total Signals	2.1	2.1	2.1
	Cost per Signal Shop Emergency Call	\$153.22	\$180.92	\$185.00

*=net of State Grant Expenditure.

SPECIAL REVENUE FUNDS

SERVICE AREA: TRANSPORTATION

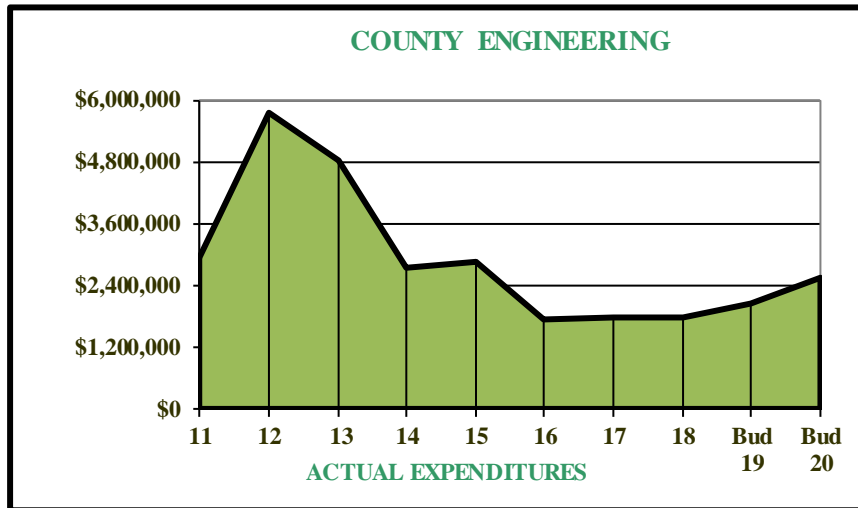
DEPARTMENT: PUBLIC WORKS

PROGRAM: COUNTY ENGINEERING / PROJECT ADMINISTRATION

PROGRAM DESCRIPTION:

The County Engineering program is responsible for technical review and implementation of the following types of engineering projects within the County: transportation, storm water, water quality, and beaches & coastal systems. This can include engineering support to Road and Bridge; Construction Services; Development Services; Transportation Planning; and Parks & Recreation. This program implements the County’s Transportation Capital Improvement Projects by providing study, design, permitting, project management, construction engineering and inspection services and program administration of these capital improvements. The program also 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. Pavement Management operations was added to this program in FY 2006.

MISSION: To provide comprehensive coordination of design, permitting and construction services for all transportation capital improvement projects along with right-of-way permitting and pavement management.



FY 2020 BUDGET HIGHLIGHTS: The FY 2020 budget reflects the addition of two new positions for FY 2020 [Personal Services], an increase in consulting services [Operating Expenses], and one replacement vehicle [Capital Outlay].

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 0.9000 mil Ad Valorem tax levy.

EXPENDITURES:

Category	Actual Expense FY '16	Actual Expense FY '17	Actual Expense FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$1,254,910	\$1,360,652	\$1,403,026	\$1,548,090	\$1,814,742
Operating Expenses	\$408,016	\$367,697	\$372,227	\$484,390	\$706,137
Capital Outlay	\$58,994	\$33,173	\$1,308	\$33,000	\$39,700
TOTAL	\$1,721,920	\$1,761,522	\$1,776,561	\$2,065,480	\$2,560,579

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Completed approximately 1 mile of drainage improvements, shoulder and roadway renewal and rehabilitation along 4 Mile Road from Kenton Morrison to East Aiken Street.
- ◆ Constructed drainage improvements to Rio del Mar Street, accelerated schedule to correct poor drainage.
- ◆ Completed County Road 244 (Russell Sampson) and County Road 2209 (St. Johns Parkway) Intersection improvements providing for immense traffic congestion relief.
- ◆ Continued roadway design/improvements to Old Moultrie Road (CR5A) from Lewis Point Road to SR 312.
- ◆ Received \$1,496,753 in funding and completed the design on six (three signal and three drainage) infrastructure related projects after Hurricane Matthew through the Hazard Mitigation Grant Program (HMGP). Received Bids for the construction of the three signal projects.
- ◆ Continued flood mitigation strategy drainage asset resiliency program to identify and prioritize Countywide stormwater system improvements. Floodplain levels of service established.
- ◆ Completed design on the Wildwood Dr./US 1 signal replacement project.
- ◆ Continued design for CR 210 widening (two lanes to four lanes) from Cimarrone to Greenbriar.
- ◆ Completed signalization and improvements to the Durbin Creek / Racetrack Road intersection including mast arms and ITS.
- ◆ Completed West King St. Corridor study incorporating innovative transit solutions during active collaboration with the West Augustine Community Redevelopment Agency and City of St. Augustine Public Works.
- ◆ Completed Fox Creek/Holmes Boulevard stormwater system improvements study.
- ◆ Constructed 2,615 feet of sidewalk as part of the countywide sidewalk program. Closed existing gaps between existing dead end sidewalk segments to improve pedestrian safety.
- ◆ Awarded \$10.0 million to three contractors for completion of the 2019 Pavement Management Program.

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 '18	Estimated FY '19	Adopted FY '20
I N F R A S T R U C T U R E	Number of Full-time Equivalents (FTEs)	17	17	19
	Total Operating and Maintenance Expenditures	\$1,775,253	\$1,925,224	\$2,520,879
O U T P U T	Miles of Roadway Renewed	34	52.24	55 est.
	Number of Projects Managed	52	60	60 est.
	Number of Right of Way Permits Reviewed	743	929	1,000 est.
E F F I C I E N C Y	Average # Projects Managed per Project Manager	13	15	10
	Total Capital Budget per Project Manager	\$10,869,946	\$10,457,737	\$9,822,243
	Total Program Cost Per Capita (Adjusted for Inflation)	\$7.44	\$7.67	\$9.54
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	49.8%	44.5%	60.0%

SPECIAL REVENUE FUNDS

SERVICE AREA: TRANSPORTATION

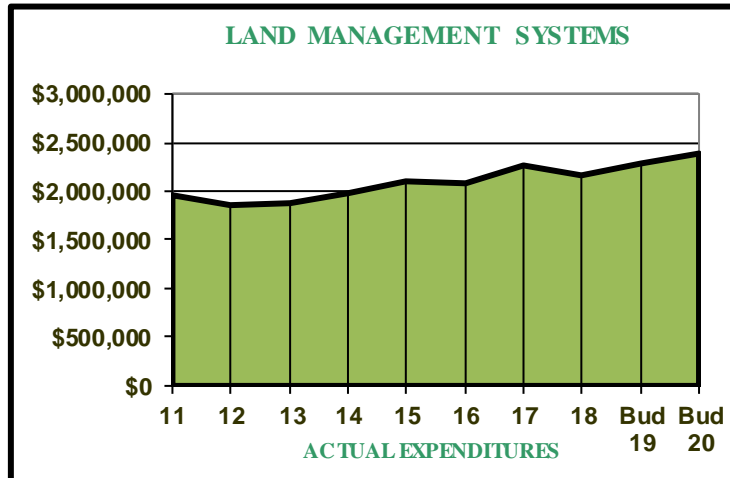
DEPARTMENT: LAND MANAGEMENT SYSTEMS

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 surplus 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 2020 BUDGET HIGHLIGHTS: The budget reflects maintaining current staffing levels and operational expenses similar to previous years. The Capital Outlay reflects vehicle replacement and replacement of survey equipment.

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 0.9000 mil Ad Valorem tax levy.

EXPENDITURES:

Category	Actual Expense FY '16	Actual Expense FY '17	Actual Expense FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personnel Services	\$1,871,798	\$2,017,336	\$1,963,270	\$2,005,455	\$2,046,062
Operating Expenses	181,370	210,401	201,713	202,763	236,135
Capital Outlay	20,093	42,344	0	84,325	107,441
TOTAL	\$2,073,261	\$2,270,081	\$2,164,983	\$2,292,543	\$2,389,638

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.
- ◆ Acquired easements for Dune Restoration for Florida Coastal Storm Risk Management Project (South Ponte Vedra Beach and Vilano Beach Reaches).
- ◆ Implemented Geocortex Essentials software, which will assist in the development of an iMap replacement.
- ◆ 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 collocate lease programs for County owned towers, including cell phone carriers to selected towers.
- ◆ Corrected over 55,000 address records, which were accepted by the Census Bureau through the Local Update of Census Addresses Operation (LUCA) for the upcoming 2020 Census.
- ◆ Created a Flood Zone Viewer application to display the new Flood Zone layer for the County that went into effect on December 7, 2018.
- ◆ Created GIS scripts and models to ensure consistency and improve productivity of County staff resulting in enhanced GIS data and services to the citizens.

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	25	23	23
	Total Operating and Maintenance Expenditures	\$2,164,983	\$2,161,118	\$2,282,197
O U T P U T	Number of GIS Data Requests	143,810	145,000	148,000 est.
	Number of Real Estate Transactions	579	684	750 est.
	Number of Surveys Completed for Surveying	450	550	500 est.
E F F I C	GIS Data Requests per GIS Division Staff	15,979	16,111	16,444 est.
	Real Estate Transactions per RE Division Staff	145	171	188 est.
	Number of Surveys per Surveying Division Staff	50	69	63 est.
E F F E C T	% of Automated GIS Data Requests	96%	96%	97%
	% of Properties Purchased within 10% of Appraised Value	90%	95%	85%
	% 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.

Butler Beach Regional Drainage: Study of area to develop solutions to flooding issues.

CAP Water Quality Program: Crop Alternative Program with local farmers to lower nutrient loading to the Lower St. Johns River Basin.

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 Improvements: Repair and replace guardrails including end treatments as needed, 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 Striping: Install, repair and replace striping as needed.

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 Vegetation Management: Reduce risk of localized flooding through ongoing maintenance.

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 typical 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 Updated Corridor Study: Update to the previous analysis of the CR 210 Major Collector Corridor.

CR 210 Widening – I95 to US1: ROW acquisition for the four-laning of this roadway segment.

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 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.

Deep Creek West RST Improvements: Regional Stormwater Treatment Facility improvements to optimize the nutrient removal achieved at the facility to earn the additional nutrient reduction credits created.

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.

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.

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.

Middleton Ave. Drainage Improvements: Address frequent flooding issues in this area.

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.

Mosquito Control Road Paving: Paving of Mosquito Control Road.

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.

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.

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.

Racy Point Bridge: Structural evaluation of bridge due to erosion.

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.

San Diego Road Drainage: Improvement to failing stormwater collection system.

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.

SR 207 Median–Ashby Landing: The Developer is required to modify the median at SR 207 and Dobbs Road Cutoff.

SR A1A Wayfinding Signs: Provide Wayfinding and Welcome signs along State Road A1A.

West Augustine Stormwater Improvements: Improvements to stormwater drainage in the West Augustine area.

West King Street Corridor Study Update: Update to a previous corridor study completed in 2002.

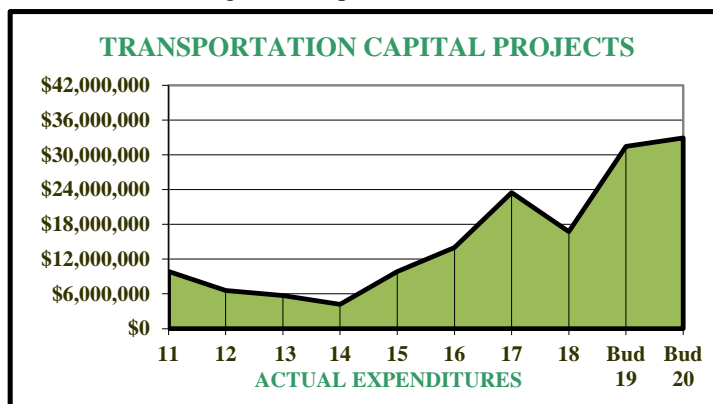
West King Street Gravity Sewer Improvements: Developer obligation for sewer system.

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.



2020 BUDGET HIGHLIGHTS: The budget primarily reflects increased 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 0.9000 Mil Ad Valorem Tax Levy.

EXPENDITURES:

Capital Projects	Actual Expense FY '16	Actual Expense FY '17	Actual Expense FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Armstrong Trailhead	\$7,261	\$316,188	\$0	\$0	\$0
CAP Water Quality Program	0	324	0	0	0
Butler Beach Regional Drainage	0	0	0	120,000	0
Countywide Drainage Easement Mapping	243,871	221,772	16,352	111,876	0
Countywide Drainage Infrastructure	495,151	459,207	330,545	3,261,964	4,150,000
Countywide Safety Improvements	173,381	116,169	287,582	154,324	237,391
Countywide Sidewalks	198,532	258,466	154,859	295,141	201,988
Countywide Stormwater Maintenance	429,971	446,948	407,198	126,123	0
Countywide Stormwater Modeling	7,815	87,889	16,582	195,529	215,531
Countywide Striping	0	0	26,537	173,466	300,000
Countywide TMDL-Stormwater Quality	156,989	120,570	147,070	418,446	50,000
Countywide Traffic Calming	26,655	30,638	27,212	94,775	136,275
Countywide Traffic Signals	123,816	122,946	240,741	0	0
Countywide Vegetation Management	0	0	0	0	60,000
CR 13 Bridge Deep Creek Dredging	0	0	0	150,000	89,113
CR 13 Moccasin Branch Bridge	0	0	0	200,000	656,259
CR 210 / Greenbriar Rd. to Cimarrone Blvd. Widening	14,743	669,375	266,711	2,930,701	2,651,815
CR210 / I-95 Improvements	959,572	0	70,000	0	0
CR 210 Updated Corridor Study	0	0	0	50,000	0
CR 210 Widening - I95 to US1	0	3,500,000	0	0	0
CR 2209 at CR 210 Improvements	87,341	469,168	72,654	0	0
CR 2209 at CR 244 Improvements	92,268	866	7,719	0	0
CR 2209 Corridor South Segment	0	0	3,000,000	0	0
Deep Creek Vegetation Removal	0	0	135,872	2,220	0
Deep Creek West RST	113,462	0	0	0	0
Dobbs Rd/ Kings Road Intersection	3,867	0	0	0	0
Durbin Creek/Racetrack Rd Signal	0	0	9,600	140,400	117,714

					FY '20
Fountain of Youth/Rio Del Mar Drainage Improvements	0	0	0	750,000	699,562
Fox Creek Drainage Study	0	0	0	40,000	0
Guana Marsh Drainage Basin Maint.	39,670	38,400	38,400	60,000	0
Hastings Deep Creek Drainage Imp.	0	0	0	72,000	0
Holmes Blvd. Corridor Study	0	0	0	90,000	38,091
Julington Creek Drainage Study	0	0	0	150,000	34,038
Longleaf Pine Parkway 4-Laning	0	346	0	0	0
Masters Tract RST	1,511,457	261,785	94,679	40,536	0
Mickler/CR 210/ Palm Valley Rd	0	0	0	200,000	184,970
Mickler Weir Improvements	0	0	0	0	299,023
Middleton Ave. Drainage Improvements	0	0	0	350,000	0
Miscellaneous Labor, Vehicle, and Indirect Admin Credits	(231,502)	(262,038)	(186,526)	0	0
Mitigation Land	4,211	8,405	23,194	0	0
Mosquito Control Road Paving	24,879	0	0	0	0
Moultrie Trails Drainage Improvements	0	0	0	2,000,000	1,997,028
NPDES Permit	38,525	64,087	18,890	100,000	110,000
Oyster Creek Drainage Study	0	0	0	90,000	77,000
Pacetti Road Corridor Study	0	0	0	250,000	169,440
Palm & Tangerine Dr. Drainage	0	0	0	70,000	485,000
Pavement Management	6,235,959	6,500,253	5,509,835	11,011,103	10,000,000
Porpoise Point Armoring	0	0	0	0	520,527
Porpoise Point Drainage	0	0	0	475,000	651,736
Public Works Facility	0	0	1,601,077	392,670	341,950
Race Track Road Improvements	2,075,279	9,887,503	3,724,238	1,988,786	581,506
Racy Point Bridge	0	0	0	200,000	142,765
River to Sea Loop Trail	0	1,892	34,375	719,172	446,674
ROMA Basin 8 Improvements	0	0	0	0	11,201
San Diego Road Drainage	0	0	0	1,000,000	1,230,820
San Sebastian Tributary Drainage	0	0	0	80,000	79,551
Santa Maria Blvd Drainage	0	0	0	200,000	2,183,150
Sidewalk Priorities Study	0	0	0	0	50,000
Silver Creek CDBG Improvements	973	0	0	0	0

					FY '20
SR 16 / IGP Improvements	2,290	0	0	1,000,000	998,853
SR 16 / Inman Rd. Intersection	451,283	127,091	0	0	0
SR 207 Median – Ashby Landing	77,116	0	0	0	0
SR A1A Wayfinding Signs	493,829	0	0	0	0
West Augustine CDBG	0	0	2,053	0	0
West Aug Stormwater Improvements	28,454	0	0	0	0
West King St Corridor Study Update	0	0	0	150,000	0
West King St Gravity Sewer Line	112,683	0	0	0	0
West King St Improvements	0	30,635	0	0	0
Wildwood Dr. from US 1 to Publix	0	0	2,419	658,738	1,942,529
Winton Circle Drainage	0	0	37,632	892,368	770,710
Woodlawn Road Improvements	0	0	699,995	0	0
TOTAL	\$13,999,802	\$23,478,884	\$16,747,491	\$31,455,338	\$32,912,210

DISASTER RECOVERY TRANSPORTATION PROJECTS:

Capital Projects	Actual Expense FY '16	Actual Expense FY '17	Actual Expense FY '18	Adopted Budget FY '19	Adopted Budget FY '20
FEMA: Category C – Misc. Roads	\$0	\$0	\$76,805	\$251,958	\$0
FEMA: Old A1A North	0	0	60,428	8,569,337	8,569,337
FEMA: Old A1A South	0	0	0	1,524,343	1,434,808
FEMA: Beach Protective Dunes	0	0	17,119	0	0
FEMA: Racy Point Road	0	0	604,926	0	0
FEMA: Roscoe Blvd	0	0	448,038	0	0
FEMA: 16 th St. & A1A Beach Blvd	0	0	0	2,000,000	50,000
FEMA: Celia Ct. / Captains Pointe	0	0	0	90,434	0
HMGP: Kings Estate Rd Drainage	0	0	0	350,000	295,109
HMGP: Kings Rd Drainage	0	0	0	355,000	289,784
HMGP: North Beach Drainage	0	0	0	251,224	2,366,948
HMGP: Deep Creek Dredging	0	0	0	0	1,500,000
TOTAL	\$0	\$0	\$1,207,316	\$13,392,296	\$14,505,986

FIRE DISTRICT FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Taxes					
Ad Valorem Tax - Current	\$29,320,412	\$31,722,129	\$35,860,716	\$39,372,127	9.8%
Ad Valorem Tax - Delinquent	46,757	65,793	19,400	30,000	54.6%
Subtotal	\$29,367,169	\$31,787,923	\$35,880,116	\$39,402,127	9.8%
Licenses & Permits					
Plan Check Fees	\$297,516	\$528,668	\$380,000	\$500,000	31.6%
Subtotal	\$297,516	\$528,668	\$380,000	\$500,000	31.6%
Intergovernmental Revenue					
Public Safety - Federal Grant	\$1,399,707	\$646,140	\$435,539	\$1,265,716	190.6%
Supplemental Comp - State	132,565	136,244	130,000	130,000	0.0%
Public Safety Grant - Other	85,205	3,952	9,680	0	-100.0%
DCA Mutual Aid	0	15,252	0	0	0.0%
Subtotal	\$1,617,477	\$801,588	\$575,219	\$1,395,716	142.6%
Charges for Services					
Fire Protection Fees	\$5,255	\$80,441	\$4,456	\$15,000	236.6%
CPR Class Fees	45,121	35,918	35,000	35,000	0.0%
HazMat Fees	1,003	9,137	538	600	11.5%
Subtotal	\$51,379	\$125,496	\$39,994	\$50,600	26.5%
Miscellaneous Revenue					
Interest Earnings - SBA	\$24,442	\$108,064	\$20,000	\$20,000	0.0%
Interest Earnings - Tax Collector	5,286	22,695	4,000	4,000	0.0%
Interest Earnings - Surplus Funds	98,914	73,240	58,000	60,000	3.4%
Interest Earnings - Money Market	2,044	92,910	1,000	1,000	0.0%
Interest Earnings - Short Term	76,017	1,330	1,000	1,000	0.0%
FEIT Earnings	5,372	20,446	4,000	5,000	25.0%
FEIT Fixed Earnings	14,272	25,902	4,000	5,000	25.0%
Net Increase in FV of Investment	(70,083)	(76,994)	0	0	0.0%
Insurance Proceeds	193,435	75,949	0	0	0.0%
Contributions	300	0	0	0	0.0%
Filing/Application Fees	250	250	0	0	0.0%
Refund Prior Year Expenditures	1,191	174	0	0	0.0%
Subtotal	\$351,440	\$343,964	\$92,000	\$96,000	4.3%
Total Estimated Revenues	\$31,684,981	\$33,587,640	\$36,967,329	41,444,443	12.1%
Less Statutory Reduction	0	0	(1,817,856)	(2,002,436)	10.2%
Est Rev Available for Approp	\$31,684,981	\$33,587,640	\$35,149,473	\$39,442,007	12.2%
Other Financing Sources					
Debt Proceeds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$10,841,609	\$11,527,056	\$13,266,679	\$13,284,726	0.1%
Total Available Resources	\$42,526,590	\$45,114,696	\$48,416,152	\$52,726,733	8.9%

FIRE DISTRICT FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Public Safety					
Fire Services	\$29,121,377	\$29,538,877	\$31,947,187	\$35,912,940	12.4%
Capital Improvements	1,160,396	1,794,536	3,913,899	6,070,345	55.1%
Subtotal	\$30,281,773	\$31,333,413	\$35,861,086	\$41,983,285	17.1%
Non-Operational					
Transfers to Funds	\$717,763	\$692,538	\$737,373	\$789,087	7.0%
Reserve	0	0	937,929	1,028,095	9.6%
Special Contingency Reserve	0	0	1,240,615	358,198	-71.1%
Capital Outlay Reserve	0	0	9,473,931	8,568,068	-9.6%
Department Reserves	0	0	165,218	0	-100.0%
Subtotal	\$717,763	\$692,538	\$12,555,066	\$10,743,448	-14.4%
GRAND TOTAL	\$30,999,536	\$32,025,951	\$48,416,152	\$52,726,733	8.9%

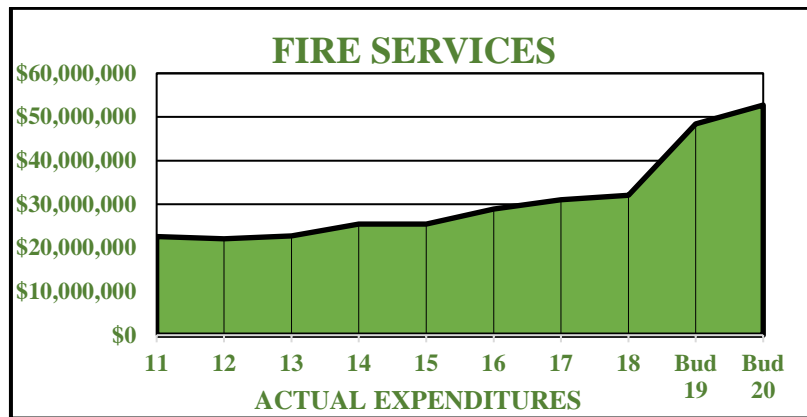
SPECIAL REVENUE FUNDS

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 2020 BUDGET HIGHLIGHTS: FY 2020 reflects the addition of 12 firefighter positions and an associated three-year SAFER grant offsetting a significant portion of those initial salary and operating costs. Capital Outlay includes new staff vehicle and replacement fire apparatus, including apparatus appropriations carried forward from FY 2019.

REVENUE:

Revenue sources funding the Fire Services program include the Fire District millage, approved State and Federal Grants, and user fees. For FY 2020 the County has been awarded a 3-year SAFER grant for hiring 18 firefighters for the new northwest fire station.

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$21,012,251	\$23,169,613	\$23,719,169	\$25,821,216	\$28,531,363
Operating Expenses	5,175,923	5,951,764	5,818,787	6,125,971	7,381,577
Capital Outlay	1,751,011	1,160,396	1,794,536	3,913,899	6,070,345
Other	963,054	717,763	693,459	12,555,066	10,743,448
TOTAL	\$28,902,239	\$30,999,536	\$32,025,951	\$48,416,152	\$52,726,733

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 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 several 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 5 and began construction of Fire Station 19 in the Northwest District.
- ◆ Staff training totaled over 82,000 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.
- ◆ The SJCFR "2nd Alarmers" volunteer support group consisting of 36 members logged more than 600 hours helping at Department events and logged more than 600 hours of training.
- ◆ 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 construction and staffing of the new Northwest Fire Rescue Station 19 and place into service.
- 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	242	250	264
	Total Operating and Maintenance Expenditures *	\$29,063,082	\$31,897,869	\$35,552,940
	Number of Fire Stations/Facilities	16	17	18
O U T P U T	Total Department Responses (CAD generated)	57,302	60,161	63,169 est.
	Fire Safety Inspections/Plans	3,698	3,882	4,076 est.
	Fire Investigations Initiated	125	131	137 est.
E F F I C	Average Urban Response Time (minutes)	5:47	6:00	6:00
	Average Rural Response Time (minutes)	7:52	8:00	8:00
	Firefighters per 1,000 Residents (unincorporated)	1.11	1.09	1.09
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 '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Taxes					
Ad Valorem Tax - Current	\$363,882	\$393,289	\$444,573	\$488,124	9.8%
Ad Valorem Tax - Delinquent	675	821	315	0	-100.0%
Subtotal	\$364,557	\$394,110	\$444,888	\$488,124	9.7%
Miscellaneous					
Interest Earnings - SBA	\$1,651	\$5,617	\$150	\$2,000	1233.3%
Interest Earnings - Tax Collector	66	282	20	750	3650.0%
Interest Earnings - Money Market	0	0	0	0	0.0%
Sale of Surplus Property	0	0	0	0	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
Subtotal	\$1,717	\$5,899	\$170	\$2,750	1517.6%
Total Revenue	\$366,274	\$400,009	\$445,058	\$490,874	10.3%
Statutory Reduction	0	0	(22,253)	(24,544)	10.3%
Est Rev Available for Approp	\$366,274	\$400,009	\$422,805	\$466,330	10.3%
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	\$10,161	\$15,340	\$1,400	\$48,553	3368.1%
Total Available Resources	\$380,435	\$419,349	\$428,205	\$518,883	21.2%

HEALTH DEPARTMENT FUND EXPENDITURE SUMMARY

Category	Actual FY '16	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Health & Human Services					
County Health Dept. Services	\$365,095	\$417,602	\$428,205	\$518,883	21.2%
Non - Operational					
Reserve	\$0	\$0	\$0	\$0	0.0%
GRAND TOTAL	\$365,095	\$417,602	\$428,205	\$518,883	21.2%

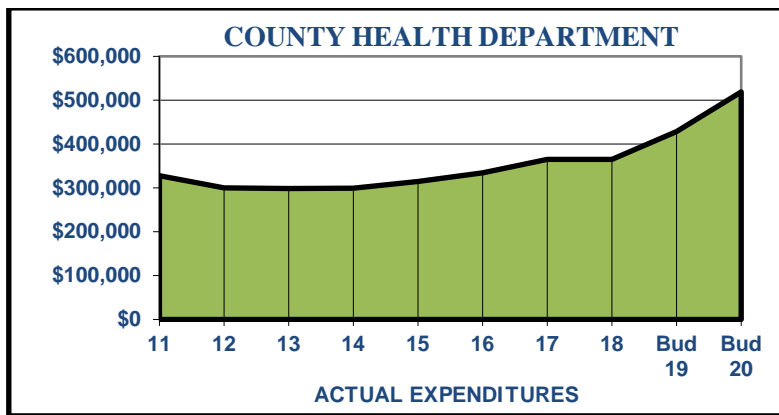
SPECIAL REVENUE FUNDS

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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	334,417	365,095	365,095	284,287	518,883
Capital Outlay	0	0	0	128,533	0
Other	0	0	0	15,385	0
TOTAL	\$334,417	\$365,095	\$365,095	\$428,205	\$518,883

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SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ For the 8th 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.
- ◆ DOH-St. Johns continued 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. (Governor’s Sterling Award 2009 and 2015; Governor’s Sustained Excellence Award 2011 and 2017).
- ◆ As a public safety Agency, supporting the residents and visitors of St. Johns County, DOH-St. Johns responded to Hurricane Dorian – disaster mobilization, response, and ongoing recovery efforts - including manning the Emergency operations Center and running/staffing the County’s special needs shelter.
- ◆ Chair and lead the St. Johns County Health Leadership Council, a collaborative dedicated to county-wide community health assessment and health improvement planning.
Continue to lead the County efforts in response to the designated Public Health Emergency related to the nationwide outbreak of Hepatitis A
- ◆ Protected the residents and visitors of St. Johns County from over 100 reportable and infectious diseases including but not limited to; TB, Mosquito Born Illnesses, Measles, Meningitis, Mumps, and Rabies.

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-Time Equivalents (FTEs)*	59	56	62
	Total County Operating and Maintenance (*)	\$417,602	\$411,678	\$518,883
	Total Health Department Funds (approx. 52% self-generated)	\$5,077,678	\$5,214,360	\$5,619,023
O U T P U T	Total Number of Services (Does not include Disaster Preparedness & Response Services)	141,402	155,566	160,695
	# of Clinical Services of Public Health Significance	26,750	26,370	28,000
	# of Population Health Services	59,240	61,356	63,500
	# of Disease Control and Epidemiology Services	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	\$1.75	\$1.64	\$1.96
	% County Contribution to Total Funds	8.22%	7.90%	9.23%
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 '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Intergovernmental Revenue					
Physical Environment Fed. Grant	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits					
Contractors Licenses	\$223,863	\$137,914	\$181,508	\$64,170	-64.6%
Plan Check Fees	1,947,174	2,454,100	2,222,988	2,888,738	29.9%
Electrical Permits	545,605	656,066	622,172	732,203	17.7%
Mechanical Permits	395,426	452,966	399,452	457,878	14.6%
Plumbing Permits	499,147	608,968	554,754	570,654	2.9%
Mobile Home Permits	14,000	19,200	24,000	17,800	-25.8%
Misc. Bldg. Dept. Fees	162,759	196,342	175,774	266,907	51.8%
Building Permits	4,837,938	5,941,929	5,312,818	6,695,000	26.0%
Subtotal	\$8,625,912	\$10,467,485	\$9,493,466	\$11,693,350	23.2%
Fines & Forfeitures					
Unlicensed Contractors	\$2,500	\$5,100	\$505	\$505	0.0%
Subtotal	\$2,500	\$5,100	\$505	\$505	0.0%
Miscellaneous					
Other Transportation Revenue	\$23,700				
Interest Earnings - SBA	\$13,934	\$39,982	\$8,773	\$8,773	0.0%
Interest Earnings - Surplus Funds	81,796	165,013	155,290	155,290	0.0%
Interest Earnings - Money Market	17,100	16,216	13,212	13,212	
Miscellaneous Revenue	55,917	71,852	22,437	22,437	0.0%
Subtotal	\$192,447	\$293,063	\$199,712	\$199,712	0.0%
Total Estimated Revenues	\$8,820,859	\$10,765,648	\$9,693,683	\$11,893,567	0.0%
Less Statutory Reduction	0	0	(484,684)	(594,678)	22.7%
Est Rev Available for Approp	\$8,820,859	\$10,765,648	\$9,208,999	\$11,298,889	22.7%
Other Financing Sources					
Transfers from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$13,302,340	\$15,427,169	\$17,899,271	\$22,563,785	26.1%
Total Available Resources	\$22,123,199	\$26,192,817	\$27,108,270	\$33,862,674	24.9%

BUILDING SERVICES EXPENDITURE SUMMARY

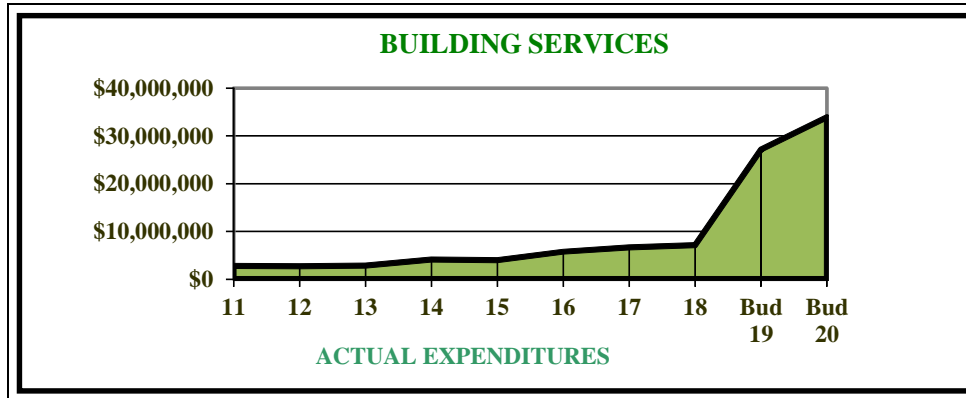
Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Public Safety					
Construction/Pre-Construction	\$6,640,053	\$7,087,480	\$13,276,995	\$17,095,408	28.8%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	646,861	814,746	26.0%
Capital Outlay Reserve	0	0	13,064,414	15,832,520	21.2%
Renewal & Replacement Reserve	0	0	120,000	120,000	0.0%
GRAND TOTAL	\$6,640,053	\$7,087,480	\$27,108,270	\$33,862,674	24.9%

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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$3,438,718	\$4,031,226	\$4,346,244	\$5,730,358	\$6,198,602
Operating Expenses	1,874,618	1,380,205	1,785,014	5,673,414	10,428,146
Capital Outlay	417,851	1,228,622	956,222	1,751,967	468,660
Other	0	0	0	13,952,531	16,767,266
TOTAL	\$5,731,187	\$6,640,053	\$7,087,480	\$27,108,270	\$33,862,674

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.
- ◆ 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 2019, 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 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 Ordinance 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.

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.
- ◆ Initiated Request for Proposals on Electronic Plan Review process and started Phase 1 of Permit Center Upgrades.

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 '18	Estimated FY '19	Adopted FY '20
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	\$6,715,033	\$16,626,748
	Staff hours – Plan Review	27,025	29,120	30,576
O U T P U T	Number of Plan Reviews	14,224	16,392	17,211 est.
	Number of Building Permits Issued	14,858	17,960	18,858 est.
	Total Permits Issued (all types)	41,385	48,412	50,832 est.
	Number of Inspections Completed	177,292	213,708	224,393 est.
E F F I C I E N C Y	Number of Staff Hours per Plan Review	1.9	1.8	1.8
	Total Permits Issued per Program Staff	3,762	3,724	3,910
	Total Building Inspections per Program Staff	2,775	3,148	2,967
E F F E C T I V E N E S S	Average Plan Turnaround Days	5	5.5	5.5
	Total Building Permits Market Valuation (in \$ millions)	1,344	1,344	1,411
	% Revenue Received to Program Expense	175%	175%	tbd

* Net of State and Federal Grants

STATE HOUSING INITIATIVES PARTNERSHIP REVENUE

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Intergovernmental Revenue					
State Housing Grant - SHIP	\$2,607,758	\$965,761	\$416,821	\$434,855	4.3%
Subtotal	\$2,607,758	\$965,761	\$416,821	\$434,855	4.3%
Miscellaneous Revenue					
Interest Earnings - S.B.A.	\$8,466	\$10,794	\$0	\$0	0.0%
Interest Earnings - Short Term	9,783	614	0	0	0.0%
Interest Earnings - Surplus Funds	0	10,101	0	0	0.0%
Interest Earnings - Money Market	2,996	41	0	0	0.0%
FEIT Earnings	1,721	18,065	0	0	0.0%
Net Increase in FV of Investment	0	(9,951)	0	0	0.0%
Refund Prior Year Expenditures	0	0	0	0	0.0%
Program Income	16,176	158,233	0	0	0.0%
Subtotal	\$39,142	\$187,897	\$0	\$0	0.0%
Total Estimated Revenues	\$2,646,900	\$1,153,658	\$416,821	\$434,855	4.3%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$2,646,900	\$1,153,658	\$416,821	\$434,855	4.3%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$1,482,282	\$2,821,662	\$2,685,944	\$1,935,687	-27.9%
Total Available Resources	\$4,129,182	\$3,975,320	\$3,102,765	\$2,370,542	-23.6%

STATE HOUSING INITIATIVES PARTNERSHIP EXPENDITURES

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Economic Development					
State Housing Initiatives Program	\$1,307,520	\$1,579,461	\$2,770,219	\$2,002,658	-27.7%
Non-Operational					
Reserve	\$0	\$0	\$0	\$0	0.0%
Grant Contract Reserve	0	0	332,546	367,884	10.6%
GRAND TOTAL	\$1,307,520	\$1,579,461	\$3,102,765	\$2,370,542	-23.6%

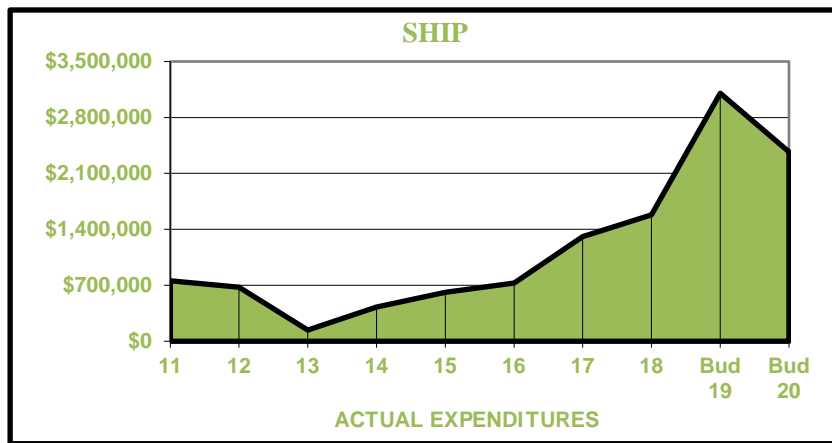
SPECIAL REVENUE FUNDS

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 2020 BUDGET HIGHLIGHTS:

The budget primarily reflects a 0.5 increase in FTEs and funding from the State, program income, and the accumulation of previous SHIP funds. The annual allocation from the State was drastically reduced in FY19. As carryforward dollars are expensed, we can expect to see reduced budgets in the future if the funding trend from the State continues.

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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$34,324	\$62,558	\$115,269	\$104,317	\$142,352
Operating Expenses	0	0	459	483	517
Grant	693,421	1,244,962	1,463,733	2,665,419	1,859,789
Grant Contract Reserve	0	0	0	332,546	367,884
TOTAL	\$727,745	\$1,307,520	\$1,579,461	\$3,102,765	\$2,370,542

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 55 applications; 19 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalent (FTEs)	1.5	1.5	2
	Total Operating and Maintenance Expenditures	\$115,728	\$110,693	\$142,869
	Total SHIP Grant Expenditures	\$1,463,734	\$884,598	\$1,859,789
O U T P U T	# People Submitting Applications	375	264	270 est.
	# Households Provided w/ Purchase Assistance Loans*	0	0	0
	# Dwellings Repaired & Rehabilitated	42	22	23 est.
E F F I C	Program Administrative Cost per Capita	\$0.48	\$0.44	\$0.54
	Repairs & Rehabilitation Average Cost per Unit	\$34,851	\$40,209	\$80,860 est.
E F F E C T	% Administrative Cost to Total Program Expense	7.9%	12.5%	7.7%
	# Affordable Houses/Residences Created/ Rehabilitated	72	40	45 est.

*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 '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Fines & Forfeitures					
Fines & Forfeitures	\$6,824	\$8,926	\$7,000	\$7,000	0.0%
Subtotal	\$6,824	\$8,926	\$7,000	\$7,000	0.0%
Miscellaneous Revenue					
Interest Earnings - SBA	\$67	\$93	\$0	\$0	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
Subtotal	\$67	\$93	\$0	\$0	0.0%
Total Estimated Revenues	\$6,891	\$9,019	\$7,000	\$7,000	0.0%
Less Statutory Reduction	0	0	(350)	(350)	0.0%
Est Rev Available for Approp	\$6,891	\$9,019	\$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	\$12,516	\$8,333	\$4,311	\$4,459	3.4%
Total Available Resources	\$19,407	\$17,352	\$10,961	\$11,109	1.4%

ALCOHOL & DRUG ABUSE EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Health & Human Services					
Alcohol & Drug Abuse	\$11,073	\$11,073	\$10,961	\$11,109	1.4%
Non-Operational					
Reserve	\$0	\$0	\$0	\$0	0.0%
GRAND TOTAL	\$11,073	\$11,073	\$10,961	\$11,109	1.4%

COMMUNITY BASED CARE FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Intergovernmental Revenue					
Human Services Federal Grant	\$3,235,399	\$3,256,188	\$3,565,837	\$3,570,798	0.1%
Human Services State Grant	2,749,913	2,950,802	2,768,985	3,465,412	25.2%
Subtotal	\$5,985,312	\$6,206,990	\$6,334,822	\$7,036,210	11.1%
Miscellaneous Revenue					
Human Services - State Grant	\$72,000	\$68,339	\$72,000	\$72,000	0.0%
Interest Earnings - Money Market	856	2,160	0	0	0.0%
Refund PY Expenditures	239	498	0	0	0.0%
Donations - Private Sources	0	0	0	0	0.0%
Subtotal	\$73,095	\$70,997	\$72,000	\$72,000	100.0%
Total Estimated Revenues	\$6,058,407	\$6,277,987	\$6,406,822	\$7,108,210	10.9%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$6,058,407	\$6,277,987	\$6,406,822	\$7,108,210	10.9%
Other Financing Sources					
Transfer from Funds	\$89,428	\$89,428	\$89,428	\$89,428	0.0%
Subtotal	\$89,428	\$89,428	\$89,428	\$89,428	0.0%
Estimated Cash Carryforward	\$71,575	\$263,149	\$238,111	\$319,049	34.0%
Total Available Resources	\$6,219,410	\$6,630,564	\$6,734,361	\$7,516,687	11.6%

COMMUNITY BASED CARE FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Health & Human Services					
Community Based Care	\$5,956,264	\$6,430,493	\$6,734,361	\$7,516,687	11.6%
Non-Operational					
Reserve	\$0	\$0	\$0	\$0	0.0%
Salary Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$5,956,264	\$6,430,493	\$6,734,361	\$7,516,687	11.6%

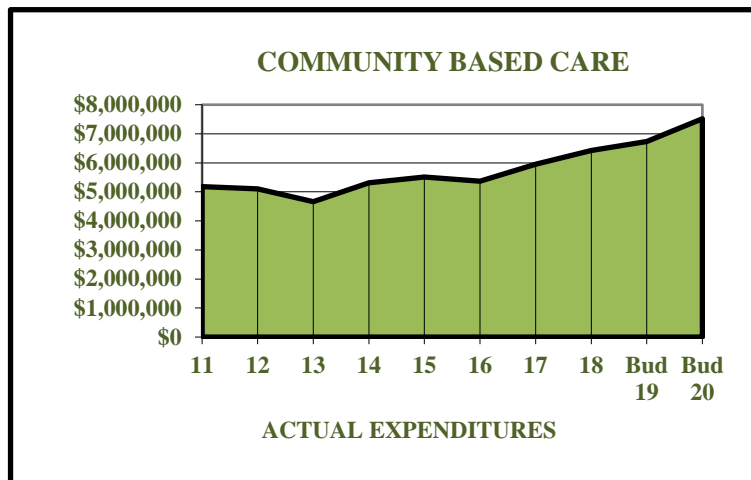
SPECIAL REVENUE FUNDS

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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects an increase by 2.67 FTEs (Personal Services) and additional client services (Operating Expenses).

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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$2,239,144	\$2,484,966	\$2,589,821	\$2,788,721	\$3,205,366
Operating Expenses	3,129,939	\$3,471,298	\$3,840,672	\$3,945,640	\$4,306,821
Capital Outlay	0	0	0	0	\$4,500
Other Expense	0	0	0	0	0
TOTAL	\$5,369,082	\$5,956,264	\$6,430,493	\$6,734,361	\$7,516,687

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 homes being licensed within the County.
- ◆ Seventy Seven children found permanency by being placed in their forever homes and their adoptions finalizing.
- ◆ Eighty-two children in out of home care for over 15 months were able to achieve permanency.
- ◆ Successfully hired and trained Guardianship Assistance Program Licensing Specialist whose sole purpose will be to license relative and non-relative caregivers, so they will be able to receive additional supports and resources for the children they are caring for.

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 80% of relative and non-relative caregivers, so they will be able to receive more support and services for the children they are caring for.

PERFORMANCE MEASURES		Actual FY '18	Estimated FY '19	Adopted FY '20
	Number of Full-time Equivalent (FTEs)	40.59	42.59	45.26
	Out of Home Care and Protective Services Expense	\$3,435,033	\$3,241,510	\$3,560,230
	Adoption Services and Subsidy Expense	\$1,656,513	\$1,940,316	\$2,005,550
	Child Abuse Prevention Services	\$626,714	\$720,898	\$770,898
O U T P U T	# Children Served – Out of Home Care & Protective Services	334	319	325 est.
	# Children Served – Adoption Services and Subsidies	312	333	353 est.
	# Children Indirectly Served – Child Abuse Prevention Services	153	216	210 est.
E F F I C	Average Cost per Child – Out of Home Care & Protective Services	\$10,285	\$10,161	\$ 10,955
	Average Cost per Child – Adoption Services & Subsidies	\$5,309	\$5,827	\$5,681
	Average Cost per Person – Child Abuse Prevention Services	\$4,096	\$3,337	\$ 3,671
E F F E C T	% of Children Reunified Within 12 Months of Latest Removal (State Target 40.5%)	31.7%	38.5%	42%
	% of Children Seen (State Target 100%)	99.9%	99.99%	99.9%
	% of State Adoption Target Met	164%	190%	170%

BEACH SERVICES FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Charges for Service					
Beach Access Fees	\$619,719	\$881,852	\$670,000	\$555,000	-17.2%
County Parking Fee	\$0	\$0	\$0	\$1,696,492	100.0%
Beach Event Permits	17,094	16,490	15,000	15,000	0.0%
Pool Fees	12,535	18,900	8,975	0	-100.0%
Cash Short & Over	(170)	(99)	0	0	0.0%
Returned Check Service Charge	0	0	0	0	0.0%
Subtotal	\$649,178	\$917,143	\$693,975	\$2,266,492	226.6%
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	\$5,653	\$23,346	\$750	\$13,000	1633.3%
Net Increase in FV of Investment	0	0	0	0	0.0%
Refund Prior Year Expenditures	0	0	0	0	0.0%
ASRA Contribution	39,705	44,886	39,704	39,704	0.0%
Rental Income	16,006	57,345	19,000	39,450	107.6%
Tax-Exempt Rental Income	3,050	2,485	3,000	3,000	0.0%
Sales Tax Commission	60	105	0	0	0.0%
Subtotal	\$64,474	\$128,167	\$62,454	\$95,154	52.4%
Total Estimated Revenues	\$713,652	\$1,045,310	\$756,429	\$2,361,646	212.2%
Less Statutory Reduction	0	0	(37,821)	(118,082)	212.2%
Est Rev Available for Approp	\$713,652	\$1,045,310	\$718,608	\$2,243,564	212.2%
Other Financing Sources					
Transfer from Funds	\$1,277,211	\$1,056,895	\$1,137,211	\$203,686	-82.1%
Subtotal	\$1,277,211	\$1,056,895	\$1,137,211	\$203,686	-82.1%
Estimated Cash Carryforward	\$14,096	\$276,222	\$18,319	\$684,202	3634.9%
Total Available Resources	\$2,004,959	\$2,378,427	\$1,874,138	\$3,131,452	67.1%

BEACH SERVICES FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Public Safety					
City S.A.B. Beach Patrol	\$52,316	\$45,614	\$52,316	\$52,316	0.0%
Life Saving Corps	531,647	513,748	\$671,842	719,854	7.1%
Transfers to Sheriff	506,151	475,455	\$506,150	506,150	0.0%
Culture and Recreation					
Beach Services	\$382,702	\$395,349	\$508,728	\$457,699	-10.0%
Beach Toll Collection	256,091	249,826	\$275,486	808,263	193.4%
Non-Operational					
Transfers to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	\$0	587,070	100.0%
GRAND TOTAL	\$1,728,907	\$1,679,992	\$2,014,522	\$3,131,352	55.4%

SPECIAL REVENUE FUNDS

SERVICE AREA: CULTURE & RECREATION

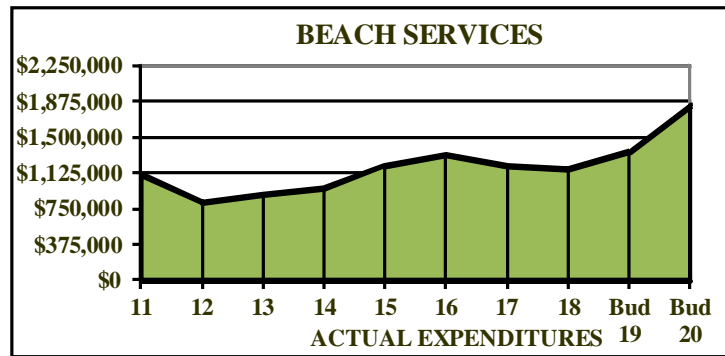
DEPARTMENT: PARKS & RECREATION

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 2020 BUDGET HIGHLIGHTS: The FY 2020 budget reflects recurring operating activities with toll collections reflecting a now-defeated off-beach parking management program.

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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Sheriff-Beach Patrol	\$466,176	\$506,151	\$475,455	\$506,150	\$506,150
Patrol (S.A.B.)	56,206	52,316	45,614	52,316	52,316
Beach Services	530,890	382,702	395,349	508,728	457,699
Toll Collection	263,815	256,091	249,826	275,486	808,263
TOTAL	\$1,317,087	\$1,197,260	\$1,166,244	\$1,342,680	\$1,824,428

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.
- ◆ Active management of Porpoise Point to allow vehicular access at low tide.
- ◆ Extended toll staff season through weekends in October to provide customer service to drivers entering the beach.

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, and summer camp countywide.
- ◆ Allowed only southbound traffic between the A Street ramp and Crescent Beach ramp as dunes continue to migrate toward the ocean compressing space for two-way traffic and on beach parking.
- ◆ Installed 2-way driving pattern from Crescent Beach to just north of the Fort Matanzas Ramp to allow traffic south of Crescent Beach Park.

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

- ◆ Completed studies to identify potential locations to expand or create off-beach parking.
- ◆ 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalent (FTEs)	4	4	4
	Total Operating and Maintenance (including Marine Rescue) net Toll Collections	\$1,409,014	\$1,622,462	\$1,632,125
	Daily Pass for Vehicles On Beach / Off Beach	\$10.00 / \$0.00	\$10.00 / \$0.00	\$10.00 / \$5.00
O U T P U T	Total Beach Passes Sold	52,686	57,921	tbd
	Toll Collections (On Beach)	\$799,366	\$881,852	\$555,000
	Toll Collections (Off Beach)	\$0	\$0	\$1,696,492
E F F I C	Cost per Mile per Year for Beach Operations net Toll Collection Costs (41.2 miles)	\$34,199	\$39,380	\$39,615
	Toll Collection Cost per Fees Collected	31.3%	27.3%	25.5%
E F F E C T	Average Collection per Beach Passes Sold	\$11.08	\$11.67	tbd
	% Beach Toll Revenue to Program Expense	48.2%	47.3%	102.1%
	General Fund / TDT Subsidy	\$1,137,211	\$1,056,895	\$203,686

SPECIAL REVENUE FUNDS

SERVICE AREA: PUBLIC SAFETY

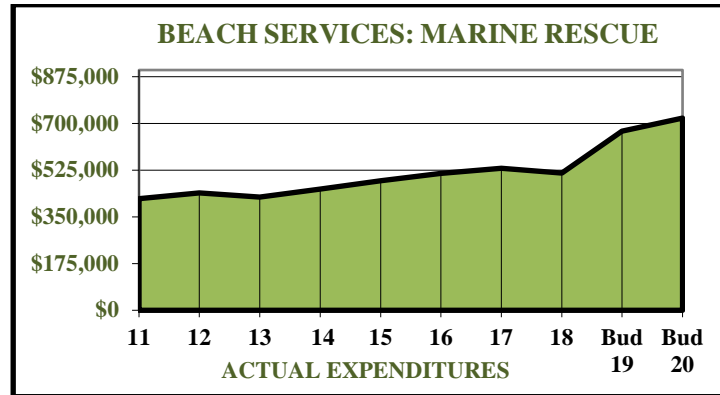
DEPARTMENT: FIRE RESCUE

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 2020 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.

REVENUE:

The collection of beach tolls provides the primary revenue to fund Beach Life Saving Services which supports 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$395,722	\$359,396	\$386,557	520,730	520,730
Operating Expenses	112,961	98,323	107,616	101,402	113,740
Capital Outlay	39,00	73,928	19,575	49,350	85,484
TOTAL	\$512,583	\$531,647	\$513,748	\$671,482	\$719,954

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 16,000 events and calls for assistance on the beach.
- ◆ Responded to and located 34 missing persons.
- ◆ Performed 264 interventions on swimmers in distress resulting in lives saved.
- ◆ Successfully treated 146 calls for medical assistance.
- ◆ Responded to and assisted 81 vessels in distress.
- ◆ 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.
- 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	0	0	0
	Total Operating and Maintenance Expenditures	\$494,173	\$628,119	\$634,470
	Number of Seasonal Lifeguards	60	60	60
O U T P U T	Total Number of Events (Citizen Assists & Emergencies)	25,726	27,012	28,298
	Total Number of Citizen Assists	25,492	26,766	28,040
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)	\$17,159	\$21,810	\$22,030
E F F E C T	Rescues Performed	264	277	290
	Patients Treated	146	153	160
	% Guarded Beach to Total Beach	70%	70%	70%

COUNTY PIER FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Charges for Service					
Admissions	\$112,923	\$115,048	\$130,000	\$120,000	-7.7%
Sale of Goods	138,150	121,885	175,000	118,000	-32.6%
Taxable Food & Beverage	33,265	70,299	29,855	65,000	117.7%
Non Taxable Food & Beverage	17,661	21,041	15,200	17,600	15.8%
Facility Fee	0	0	0	0	0.0%
Vending Commissions	0	0	0	0	0.0%
Sales Tax Commissions	339	330	225	225	0.0%
Rental Income	26,641	19,050	20,000	20,000	0.0%
Sponsorship	3,713	6,622	2,500	2,500	0.0%
Cash Short/Over	(54)	61	0	0	0.0%
Subtotal	\$332,638	\$354,336	\$372,780	\$343,325	-7.9%
Miscellaneous					
Interest Earnings	\$89	\$89	\$20	\$20	0.0%
Recoveries-Restitutions	0	0	0	0	0.0%
Subtotal	\$ 89	\$ 89	\$ 20	\$20	0.0%
Total Estimated Revenues	\$332,727	\$354,425	\$372,800	\$343,345	-7.9%
Less Statutory Reduction	0	0	(16,720)	(17,170)	2.7%
Est Rev Available for Approp	\$332,727	\$354,425	\$356,080	\$326,175	-8.4%
Other Financing Sources					
Transfer From Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$111,828	\$128,120	\$142,654	\$210,147	47.3%
Total Available Resources	\$444,555	\$482,545	\$498,734	\$536,322	7.5%

COUNTY PIER FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Culture and Recreation					
County Pier	\$317,760	\$304,859	\$361,632	\$437,123	20.9%
Non-Operational					
Reserve	\$0	\$0	\$98,697	\$99,249	0.6%
GRAND TOTAL	\$317,760	\$304,859	\$460,329	\$536,372	16.5%

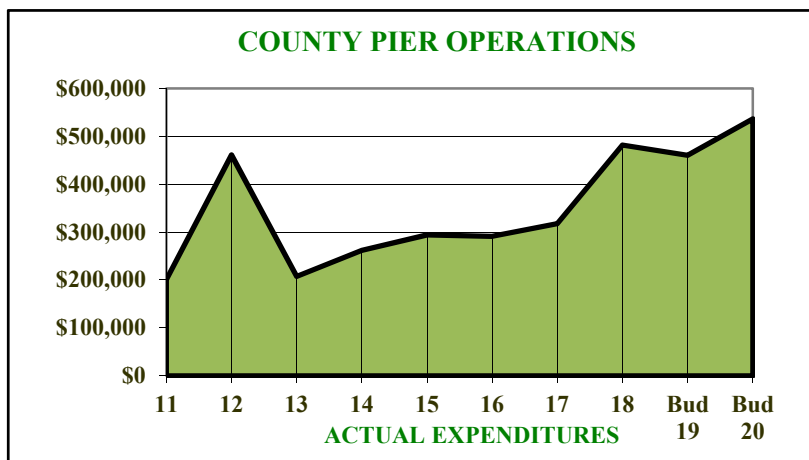
SPECIAL REVENUE FUNDS

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 2020 BUDGET HIGHLIGHTS: The FY 2020 budget reflects recurring operations, a State pier inspection and a capital investment, funded from Pier revenues, to expand the Pier shop.

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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$131,691	\$170,450	\$170,857	\$203,483	\$205,379
Operating Expenses	133,416	137,727	134,002	158,149	166,194
Capital Outlay	0	9,583	0	0	65,550
Other	0	0	0	98,697	99,249
TOTAL	\$291,291	\$317,760	\$304,859	\$460,329	\$536,372

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- Continued to partner with the city of St Augustine Beach to hold the New Year's Eve Beach Blast Off and other major events at Pier Park.
- Continued to improve the partnership with the Visitor's Information Center.
- Continued to diversify the products associated with revenue by inventorying and marketing merchandise.
- Conducted staff training on customer service, professionalism, and self-improvement.
- Expanded Beaches social media to include marketing for the Pier and the Gift Shop.
- Offered both youth and adult fishing programs on the pier.
- Offered a beach wheelchair available for rent free of charge

KEY OBJECTIVES:

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

- Expand the facilities that are available for special events to meet the growing demand of the community and maximize the opportunities for public private partnership.
- Expand rental services with enhanced chair and umbrella program.
- 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	3.1	3.1	3.1
	Total Operating and Maintenance Expenditures	\$304,859	\$349,746	\$346,573
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	\$357,090	\$379,539	\$343,395
E F F I C	Cost of Operations per Visitor	\$2.98	\$4.29	\$4.22
	Staff Hours per Visitor	.06	.08	.07
	Total Operating Revenue % to Program Cost	117.1%	108.5%	99.1%
E F F E C T	% of Time the Pier is Open According to Schedule	100%	100%	100%
	% Increase/Decrease of Paying Visitors per Year	2%	(.20%)	1%
	% of Paying Fishermen to Total Paying Visitors	14%	10%	12%

TOURIST DEVELOPMENT FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Taxes					
Tourist Development Tax	\$4,994,480	\$5,581,244	\$5,618,791	\$6,631,075	18.0%
One Cent Tourist Development Tax	2,497,241	2,790,621	2,809,395	3,315,537	18.0%
Second Cent Tourist Development Tax	2,497,241	2,790,621	2,809,395	3,315,537	18.0%
Subtotal	\$9,988,962	\$11,162,486	\$11,237,581	\$13,262,149	18.0%
Intergovernmental Revenue					
Culture/Recreation Federal Grant	\$0	\$0	\$0	\$0	0.0%
Culture/Recreation State Grant	0	0	0	250,000	100.0%
Other Culture/Recreation Grant	0	0	0	0	0.0%
Subtotal	\$0	\$0	\$0	\$250,000	100.0%
Miscellaneous Revenue					
Interest Earnings					
- SBA Interest Earnings Part I	\$1,446	\$6,528	\$2,400	\$6,528	172.0%
- SBA Interest Earnings Part II	1,139	3,223	929	3,223	246.9%
- SBA Interest Earnings Part III	860	2,663	760	2,663	250.4%
- SBA Interest Earnings Part IV	662	4,924	1,309	4,924	276.2%
- Interest - Money Market	5,564	562	562	0	-100.0%
- Interest - Surplus Funds	0	(231)	0	4,032	100.0%
FEIT Earnings	0	3,700	1,731	0	-100.0%
Contributions	50,000	0	0	0	0.0%
Miscellaneous Revenue	21,292	224	0	0	0.0%
Ticket Reimbursement	0	0	0	0	0.0%
Subtotal	\$80,963	\$21,593	\$7,691	\$21,370	177.9%
Total Estimated Revenues	\$10,069,925	\$11,184,079	\$11,245,272	\$13,533,519	20.3%
Less 2% Collection Fee	0	0	(224,752)	0	-100.0%
Less Statutory Reduction	0	0	(551,026)	(664,176)	20.5%
Est Rev Available for Approp	\$10,069,925	\$11,184,079	\$10,469,494	\$12,869,343	22.9%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$4,476,151	\$3,080,894	\$2,706,225	\$4,670,047	72.6%
Total Available Resources	\$14,546,076	\$14,264,973	\$13,175,719	\$17,539,390	33.1%

TOURIST DEVELOPMENT FUND EXPENDITURE SUMMARY

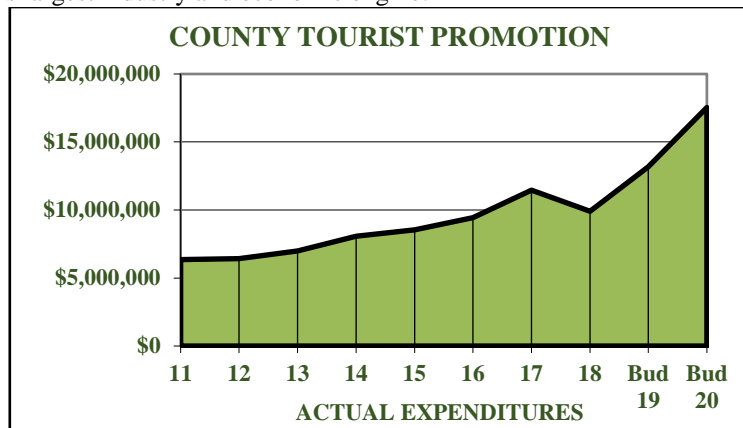
Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
General Government					
Category IV: Admin & Special Uses	\$1,377,852	\$1,369,144	\$2,719,663	\$3,120,184	14.7%
Category I: Destination Marketing	5,574,449	4,663,343	5,046,937	5,298,654	5.0%
Category V: Tourism Assets	0	0	0	0	0.0%
Culture and Recreation					
Category II: Arts, Culture & Heritage	\$1,780,186	\$1,666,038	\$1,933,976	\$1,961,889	1.4%
Category III: Leisure & Recreation	739,283	447,685	974,442	846,947	-13.1%
Non-Operational					
Transfers to Funds	\$1,993,414	\$1,771,594	\$1,796,857	\$1,978,603	10.1%
Reserves	0	0	703,844	4,333,113	515.6%
GRAND TOTAL	\$11,465,184	\$9,917,804	\$13,175,719	\$17,539,390	33.1%

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 2020 BUDGET HIGHLIGHTS: The total budget primarily reflects projected tourist development tax revenue. The Tourist Development Plan was amended creating a new Category and redistribution of the collected tax.

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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Category I	\$4,447,099	\$5,574,449	\$4,663,343	\$5,443,672	\$5,647,349
Category II	1,888,601	1,930,186	1,816,038	2,175,334	2,228,211
Category III	1,349,216	2,101,797	1,618,794	2,152,445	2,107,623
Category IV	1,742,340	1,858,752	1,819,629	3,404,268	3,947,767
Category V	0	0	0	0	3,608,440
TOTAL	\$9,427,256	\$11,465,184	\$9,917,804	\$13,175,719	\$17,539,390

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SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

County Goal #1: Promote Economic Development

- ◆ Revenues from Tourist Development Tax Collections continue to increase with FY19 remittance exceeding FY18 with total FY19 collections of more than \$11 million.
- ◆ The fourth annual Sing Out Loud Festival was a 24 day free concert series which featured a variety of local and well-known artists. The events of the free concert series, coordinated by St. Johns County Cultural Events Division and funded primarily by Tourist Development Tax dollars, continues to be well attended and well received by the out of county visitors and residents alike.
- ◆ The Tourism and Cultural Development Department continues to pursue increased economic impact from tourism by assessing and pursuing the opportunities identified in the 2017 Strategic Plan. In the last year, the department finalized the Sports Tourism Development Feasibility Study and the arts and cultural center feasibility study and began a year-long tourism research project as well as a Music Tourism Development study and a soil sampling analysis for the County fairgrounds which will be followed by a site master plan.
- ◆ Through a funding based partnership, the St. Johns County Chamber of Commerce completed the second 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 2020 Arts, Culture, Heritage grants program received a total of 36 applications with all 36 applicants receiving over \$600,000 in total funding.
- ◆ Provided sports tourism supports grant funding for three Perfect Game Baseball Tournaments, Ancient City Game Fish Challenge, The Junior Players, Sunshine State Champions, Florida Bass Nation Regional Qualify, St. Augustine Race Week as well as a number of other events.
- ◆ 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-Time Equivalents (FTEs)	3.1	3.1	3.1
	Total Operating and Maintenance Expenditures	\$7,896,210	\$9,595,757	\$10,549,758
	Direct Advertising Expenditures	\$3,946,369	\$5,006,454	\$4,980,927
O U T P U T	Number of Cultural & Special Events	39	41	40
	Number of Internet & Advertising Inquiries	1,045,000	1,300,000	1,300,000
	Number of Sporting Events Hosted	12	14	15
E F F I C	Administrative Cost as Percentage of Tourist Tax	15%	15%	15%
	Program Cost per Capita (Adjusted for Inflation)	\$33.07	\$38.21	\$39.93
	Tourist Tax Received Per Advertising Expense	\$2.83	\$2.43	\$2.66
E F F E C T	% Increase (Decrease) of TDT Revenue Over PY	11.7%	9.0%	9.0%
	% Hotel/Motel of Total Bed Tax	66%	68%	68%
	Total Tourist Development Tax (TDT) Collections	\$11,162,486	\$12,167,109	\$13,262,149

CULTURAL EVENTS FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Charges for Services					
Parking Facilities Fees	\$457,306	\$553,185	\$629,200	\$615,825	-2.1%
Sales of Goods	678,149	853,808	871,837	867,728	-0.5%
Self, Co and Promoter Revenue	8,477,710	10,303,354	10,811,829	11,067,577	2.4%
Facility Fee	857,900	858,980	923,771	900,740	-2.5%
Merchandise Sales	0	0	0	0	0.0%
Concession Sales	1,052,903	1,423,904	1,352,800	1,511,739	11.7%
ATM Revenue	4,035	1,056	1,999	1,056	-47.2%
Ticket Royalties	831,718	1,252,617	1,464,128	1,338,643	-8.6%
Sales Tax Commission	360	360	360	360	0.0%
Seat Subscriptions	169,997	231,618	205,075	231,618	12.9%
Charity Fee	29,658	11,215	10,000	11,215	12.2%
Sponsorship Fees	205,970	146,408	145,000	146,408	1.0%
Subtotal	\$12,765,706	\$15,636,505	\$16,415,999	\$16,692,909	1.7%
Miscellaneous					
Interest Earnings	\$30,474	\$53,783	\$44,714	\$77,000	72.2%
Cash Short & Over	(1742)	10472	0	0	0.0%
Rental Income	462,408	1,159,370	893,619	1,159,370	29.7%
Tax Exempt Building Rental	57,539	47,096	25,581	47,096	84.1%
PV Concert Hall Rental	85,029	320,834	356,205	320,834	-9.9%
Tax Exempt PV Concert Hall Rental	0	4,725	0	4,725	100.0%
Closing Recon Adjustments	(471,902)	(1,457,750)	(1,169,487)	(1,457,750)	100.0%
Insurance Proceeds	0	0	0	0	0.0%
Pro Shop Sales	5,936	10,368	5,936	10,368	74.7%
Miscellaneous Revenue	0	25,290	872,240	887,082	1.7%
Refund PY Expenditure	182	0	0	0	0.0%
Subtotal	\$167,924	\$174,187	\$1,028,808	\$1,048,725	1.9%
Total Revenue	\$12,933,630	\$15,810,691	\$17,444,807	\$17,741,634	1.7%
Statutory Reduction	0	0	(872,240)	(887,082)	1.7%
Est Rev Avail for Appropriation	\$12,933,630	\$15,810,691	\$16,572,567	\$16,854,552	1.7%
Other Financing Sources					
Transfers from Funds	\$315,450	\$150,000	\$150,000	\$150,000	0.0%
Estimated Cash Forward	544,310	886,052	1,881,454	1,100,946	-41.5%
Total Available Resources	\$13,793,390	\$16,846,744	\$18,604,021	\$18,105,498	-2.7%

CULTURAL EVENTS FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Culture and Recreation					
Cultural Events Operations	\$12,907,338	\$15,771,334	\$17,419,058	\$16,976,268	-2.5%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	1,184,963	1,129,230	-4.7%
GRAND TOTAL	\$12,907,338	\$15,771,334	\$18,604,021	\$18,105,498	-2.7%

SPECIAL REVENUE FUNDS

SERVICE AREA: CULTURE & RECREATION

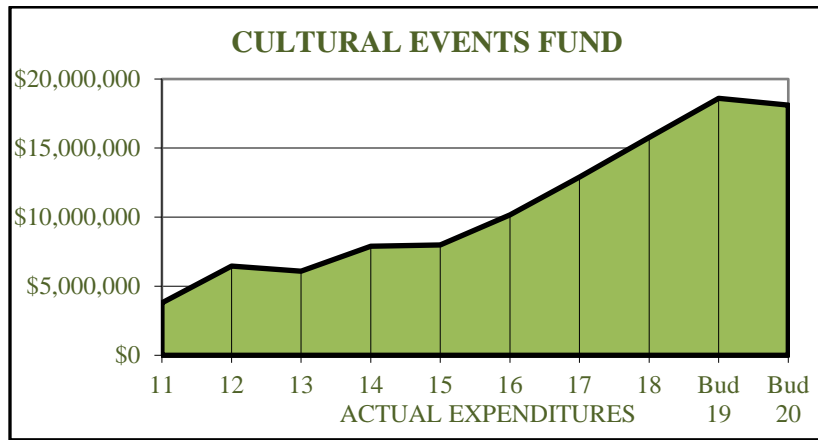
DEPARTMENT: TOURIST DEVELOPMENT

PROGRAM: CULTURAL EVENTS

PROGRAM DESCRIPTION:

The St. Johns County Cultural Events program operates the 4,500 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 2020 BUDGET HIGHLIGHTS: The budget reflects recurring revenue and operations associated with increased event production.

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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$793,342	\$1,545,588	\$1,749,145	\$2,168,330	\$2,228,125
Operating Expenses	9,340,939	11,109,651	13,950,055	14,677,991	14,635,942
Capital Outlay	32,105	252,099	72,134	326,462	112,201
Other	0	0	0	1,431,238	1,129,230
TOTAL	\$10,166,386	\$12,907,338	\$15,771,334	\$18,604,021	\$18,105,498

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Continue to maximize the capacity of the current AmpChoice Seating Program.
- ◆ Sing Out Loud Festival (4th Annual) raises over \$100,000 for local charities.
- ◆ Ranked #3 in the Country and #4 in Worldwide Amphitheatre Ticket Sales Mid-Year Report (Pollstar Magazine July 2018).
- ◆ Awarded - #3 in United States / #4 in Worldwide Amphitheatre Ticket Sales Mid-Year Report St. Augustine Amphitheatre (Pollstar Magazine July 2018), “Regional Award for Quality of Life” Sing Out Loud Festival (Northeast Florida Regional Council 2018), “Best Live Music Venue” St. Augustine Amphitheatre (Florida Times Union’s Bold City’s Best 2018 and St. Augustine Record Best of St. Augustine 2018), “Best Place to Attend a Concert” St. Augustine Amphitheatre (Folio Weekly 2018), “#1 Concert Venue” St. Augustine Amphitheatre (VOID Magazine), “Best Outdoor Venue” St. Augustine Amphitheatre (Jax Best/WJXT Channel 4/River City Live 2018), “Best Concert Venue” St. Augustine Amphitheatre (Jacksonville Magazine 2018), “Amphitheater of the Year” St. Augustine Amphitheatre (International Entertainment Buyers Association IEBA 2018 Nominee)
- ◆ Continued programs including the Backyard Stage Programming, Free events on the Front Porch Stage, and the Night Market.
- ◆ Presented over 50 St. Augustine Amphitheatre ticketed events and 85 Ponte Vedra Concert Hall ticketed events).

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	24	25	25
	Total Operating and Maintenance Expenditures	\$15,699,200	\$16,701,584	\$16,864,067
	Tourist Development Tax Transfer	\$150,000	\$150,000	\$150,000
O U T P U T	Number of Cultural & Special Event Days	333	333	333 est.
	Number of Ticketed Events	189	190	190 est.
	Total Participants Annually	345,000	355,440	355,440 est.
E F F I C	Staff Hours per Participant	6.9	6.8	6.8
	# Event Days per FTE	13.88	13.32	13.32
	Program Cost to Total Participants	\$45.50	\$46.99	\$47.45
E F F E C T	Revenue from Sponsorships	\$146,408	\$146,408	\$146,408
	Total Revenue from Operations	\$15,960,692	\$17,004,552	\$17,004,552
	Revenue % to Program Cost	101.7%	101.8%	100.8%

TREE BANK FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% 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 Fee	\$597,288	\$275,020	\$0	\$0	0.0%
Subtotal	\$597,288	\$275,020	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earned-SBA	\$9,546	\$10,634	\$5,300	\$1,058	-80.0%
Interest Earned-Surplus Funds	17,702	28,614	13,608	3,315	-75.6%
Interest Earned-Money Market	3,818	3,511	1,487	2,506	68.5%
Interest Earned-Short Term	2,360	507	507	0	0.0%
FEIT Earnings	0	11,325	4,028	8,318	0.0%
Net Increase in FV of Investment	(12,108)	(28,960)	0	0	0.0%
Line of Credit Proceeds	0	2,000,000	0	0	0.0%
Subtotal	\$21,318	\$2,025,631	\$24,930	\$15,197	-39.0%
Total Estimated Revenues	\$618,606	\$2,300,651	\$24,930	\$15,197	-39.0%
Less Statutory Reduction	0	0	(1,247)	(760)	-39.1%
Est Rev Available for Approp	\$618,606	\$2,300,651	\$23,683	\$14,437	-39.0%
Estimated Cash Carryforward	\$3,123,768	\$3,673,423	\$2,517,854	\$1,714,870	-31.9%
Total Available Resources	\$3,742,374	\$5,974,074	\$2,541,537	\$1,729,307	-32.0%

TREE BANK FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Physical Environment					
Tree Bank Expenditures	\$58,928	\$71,081	\$419,500	\$536,315	27.8%
Capital Outlay	10,023	4,613,824	209,333	100,000	-52.2%
Non-Operational					
Reserve	0	0	1,912,704	1,092,992	-42.9%
Capital Outlay Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$68,951	\$4,684,905	\$2,541,537	\$1,729,307	-32.0%

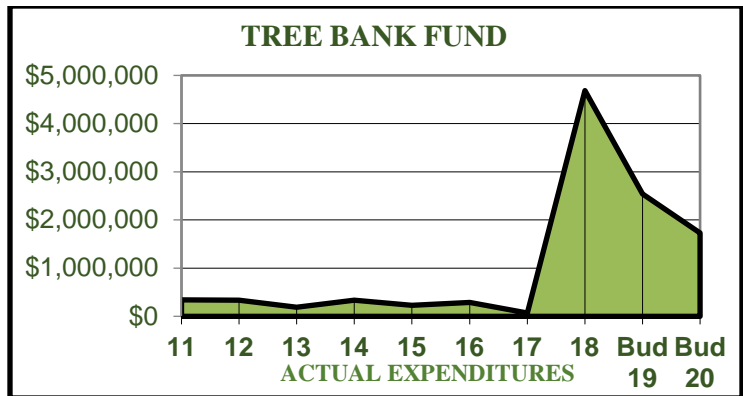
SPECIAL REVENUE FUNDS

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.

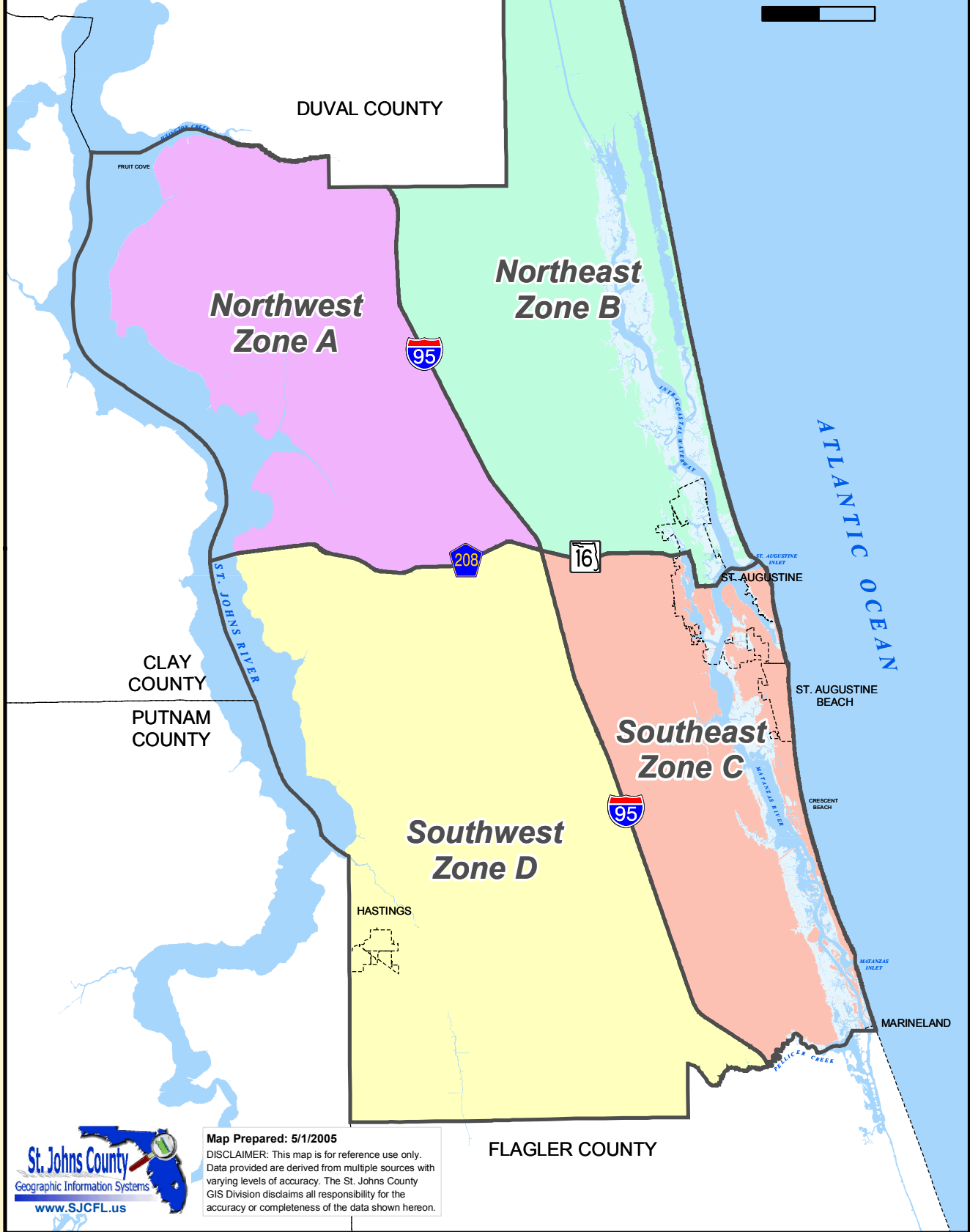
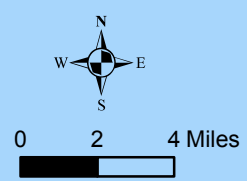
REVENUES:

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:

					FY '20
Amphitheatre Landscaping	\$0	\$0	\$0	\$15,000	\$0
Armstrong Trailhead	0	10,023	0	0	0
Central Parks Landscaping	0	195	0	0	0
CWHIP Trees	9,570	9,770	6,450	0	0
Southeast Annex Parking Expansion	11,764	0	0	0	0
Entryway Corr/Parks Beautification	49,556	19,707	18,931	255,000	255,000
Fire Station 5 & 11 Landscaping	0	0	0	206,000	0
Jax Port	0	0	4,280,000	1,824,300	0
Masters Tract RST	\$165,905	0	0	0	0
Mitigation Land	17,936	4,756	0	0	0
W. King Street Landscaping	0	0	0	0	100,000
Nocatee Preserve	0	0	0	3,333	0
ROMA Mitigation Projects	0	0	20,200	100,000	211,315
South Ponte Vedra Beach Pavilion	\$11,096	0	0	0	0
Public Works Facility	0	0	333,824	0	0
HAWKE Support	20,000	24,500	25,500	49,500	70,000
Other (Reserves)	0	0	0	88,404	1,092,992
TOTAL	\$285,827	\$68,951	\$4,684,905	\$2,541,537	\$1,729,307

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

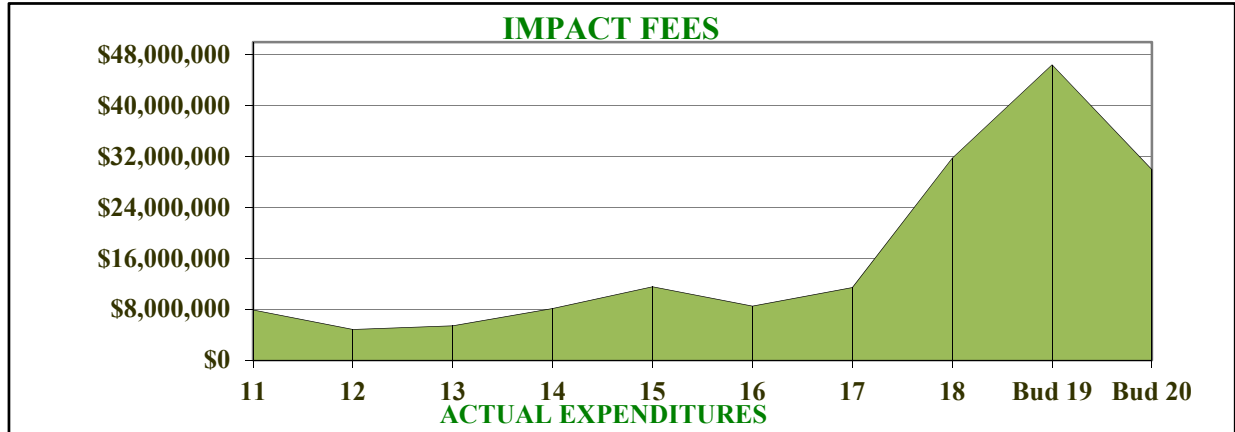
Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Special Assessments					
Impact Fees	\$12,247,101	\$12,247,101	\$18,423,564	\$20,160,904	9.4%
Subtotal	\$12,247,101	\$12,247,101	\$18,423,564	\$20,160,904	9.4%
Intergovernmental Revenue					
Physical Environment Fed. Grant	\$0	\$0	\$0	\$0	0.0%
Other Culture / Rec Grants	0	0	0	0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earnings - SBA	\$66,040	\$181,065	\$26,400	\$77,402	193.2%
Interest - Surplus Funds	60,559	116,225	27,200	54,200	99.3%
Interest Earnings - Money Market	19,567	17,432	11,400	54,500	378.1%
Interest Earnings - Short Term	25,932	3,104	1,000	0	-100.0%
Net Increase in FV of Investment	(65,480)	(116,384)	0	0	0.0%
Contributions - Proportionate Share	176,397	3,662	0	0	0.0%
Development Fees	230,000	0	0	0	0.0%
Refund PY Expenditures	0	0	0	0	0.0%
Subtotal	\$513,015	\$205,104	\$66,000	\$186,102	182.0%
Total Estimated Revenues	\$12,760,116	\$12,452,205	\$18,489,564	20,347,006	10.0%
Less 3% Administrative Fee	(243,619)	(646,482)	(654,389)	(754,878)	15.4%
Less 5% Statutory Reduction	0	0	(926,327)	(1,034,300)	11.7%
Est Rev Available for Approp	\$12,516,497	\$11,805,723	\$16,908,848	\$18,557,828	9.8%
Other Financing Sources					
Transfers from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$19,532,690	\$20,650,265	\$28,335,613	\$38,831,122	37.0%
Total Available Resources	\$32,049,187	\$32,455,988	\$45,244,461	\$57,388,950	26.8%

IMPACT FEE FUNDS EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
General Government					
Service Charges	\$11,983	\$14,307	\$14,000	\$14,000	0.0%
Capital Projects	0	0	0	0	0.0%
Public Safety					
Service Charges	\$14,473	\$18,626	\$16,715	\$18,590	11.2%
Capital Projects	0	0	4,421,700	300,945	-93.2%
Equipment	0	0	72,000	72,615	0.9%
Transportation					
Service Charges	\$20,608	\$38,241	\$31,500	\$72,000	128.6%
Capital Projects	6,196,639	1,921,249	10,161,561	13,632,958	34.2%
Culture and Recreation					
Service Charges	\$3,465	\$6,326	\$4,450	\$6,600	48.3%
Capital Projects	229,846	275,781	1,826,532	1,295,316	-29.1%
Grants and Aid					
Federal Grant Expenditure	\$0	\$78,386	\$1,131,700	\$1,050,789	-7.1%
Aid to Government Agencies	59,334	119,144	154,625	208,325	34.7%
Other Financing Sources					
Transfers to Funds	\$4,820,623	\$4,008,278	\$4,445,438	\$3,561,729	-19.9%
Refund Prior Year Revenues	0	0	0	0	0.0%
Reserve	0	0	4,376,299	1,223,068	-72.1%
Capital Outlay Reserve	0	0	14,382,048	30,468,655	111.9%
GRAND TOTAL	\$11,356,971	\$6,480,338	\$41,038,568	\$51,925,590	26.5%

FY 2020 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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects a higher level of impact fees due to the growth in building activity. Some spend down in impact fee road funds is anticipated as transportation capital projects are completed.

Category	Fund Carry Forward from Previous Year	FY2020 Projected Revenue less 5% Statutory Reduction	Total Revenue Available FY 2020	Use of Impact Fees FY 2020	Project Cost	Fund Reserves
Public Buildings	\$5,230,314	\$3,315,652	\$8,545,966	Administration Building Debt Service Transfer	\$1,042,049	\$7,442,537
				COSAB Interlocal	47,380	
				Service Charges	14,000	
Police	\$0	\$1,202,009	\$1,202,009	Training Facility Debt Service	\$1,192,109	\$0
				COSAB Interlocal	\$6,100	
				Service Charges	3,800	
Fire / EMS	\$8,650,876	\$3,029,909	\$11,680,785	Pine Island Station Debt Service Transfer	\$395,687	\$5,308,467
				Fire Apparatus & Equipment	\$2,324,065	
				Northwest Fire Station	3,061,671	
				SW Fire Station Engineering	335,000	
				Hazmat Equipment Debt Service Transfer	241,105	
				Service Charges	14,790	

FY 2020 IMPACT FEES SUMMARY (Continued)

						Reserves
Roads Zone A	\$6,626,714	\$6,015,989	\$12,642,703	Capital Project Debt Service	\$500,000	\$5,077,989
				SR 16/IGP Improvements	4,799,690	
				Racetrack Rd./Vets Pkwy Turn Ln.	529,455	
				Longleaf Pine/Durbin Signal	700,000	
				Pacetti Rd./Meadowlark Signal	573,252	
				Remington Forest Drainage	450,317	
				Service Charges	12,000	
Roads Zone B	\$7,480,684	\$4,176,851	\$11,657,535	Capital Project Debt Service	\$500,000	\$5,450,756
				CR210 Widening I95 to US1	3,071,435	
				US 1/CR 210 Signal	448,344	
				PV Rd/Mickler Rd Intersection	1,650,000	
				Palm Valley Sidewalk Phase 1	500,000	
				Service Charges	37,000	
Roads Zone C	\$7,684,983	\$3,011,962	\$10,696,945	Ravenswood Dr. Drainage Improvements	\$418,055	\$5,179,374
				CR 5A from Lewis Pt to 312	3,476,807	
				US 1/Shore Dr. Signal	474,007	
				US 1/Lewis Pt. Signal	478,702	
				COSAB Impact Fees Interlocal	150,000	
				Capital Project Debt Service	500,000	
				Service Charges	20,000	
Roads Zone D	\$850,953	\$275,217	\$1,126,170	CR 2209 Corridor South Seg.	\$13,683	\$1,109,487
				Service Charges	3,000	
Parks Zone A	\$1,392,538	\$919,078	\$2,311,616	Capital Project Debt Service	\$245,048	\$1,175,369
				Beluthahatchee Improvements	95,522	
				Alpine Groves Farmhouse	35,500	
				Pacetti Bay Public Park	185,000	
				Villages Regional Park	61,617	
				Park Restrooms	35,000	
				Plantation Park Sports Lighting	474,510	
				Service Charges	4,050	
Parks Zone B	\$368,271	\$498,211	\$866,482	Musallem Beachfront Park	\$22,965	\$704,436
				Micklers Beach	102,852	
				Nocatee Kayak Launch	25,000	

				Davis Park Expansion	10,129	
				Service Charges	1,100	

FY 2020 IMPACT FEES SUMMARY (Continued)

Category	Fund Carry Forward from Previous Year	FY 2020 Projected Revenue less 5% Statutory Reduction	Total Revenue Available FY 2020	Use of Impact Fees FY 2020	Project Cost	Fund Reserves
Parks Zone C	\$452,088	\$311,259	\$763,347	Capital Project Debt Service	\$137,840	\$108,154
				Off Beach Parking	166,458	
				COSAB Interlocal	4,845	
				Gamble Rogers Sports Lighting	299,850	
				West Augustine Fitness Equip	45,000	
				Service Charges	1,200	
Parks Zone D	\$93,701	\$41,703	\$135,404	Service Charges	\$250	\$135,154
GRAND TOTAL	\$38,831,122	\$22,797,840	\$61,628,962		\$29,937,239	\$31,691,723

E-911 COMMUNICATIONS REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Charges for Service					
E-911 Telephone Fees - Wireline	\$336,538	\$318,752	\$325,000	\$325,000	0.0%
E-911 Telephone Fees - Wireless	730,328	687,711	725,000	700,000	-3.4%
E-911 Telephone Fees - Prepaid Wireles	66,139	70,183	70,000	72,000	2.9%
Subtotal	\$1,133,005	\$1,076,646	\$1,120,000	\$1,097,000	-2.1%
Miscellaneous Revenue					
Interest Earned - Money Market	\$1,846	\$4,867	\$500	\$500	0.0%
Interest Earned - SBA	2,434	2,675	300	300	0.0%
Subtotal	\$4,280	\$7,543	\$800	\$800	0.0%
Total Estimated Revenues	\$1,137,285	\$1,084,189	\$1,120,800	\$1,097,800	-2.1%
Less Statutory Reduction	0	0	(56,040)	(54,890)	-2.1%
Est Rev Available for Approp	\$1,137,285	\$1,084,189	\$1,064,760	\$1,042,910	-2.1%
Estimated Cash Carryforward	\$806,516	\$628,414	\$411,582	\$361,664	-12.1%
Total Available Resources	\$1,943,801	\$1,712,603	\$1,476,342	\$1,404,574	-4.9%

E-911 COMMUNICATIONS EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY 20	% Change
Public Safety					
Transfer to Officers (Sheriff)	\$1,021,549	\$914,982	\$1,121,501	\$1,103,228	-1.6%
Transfer to Funds (Debt Service)	293,839	288,422	67,529	0	-100.0%
Non-Operational					
Capital Outlay Reserve	\$0	\$0	\$287,312	\$301,346	4.9%
GRAND TOTAL	\$1,315,388	\$1,203,404	\$1,476,342	\$1,404,574	-4.9%

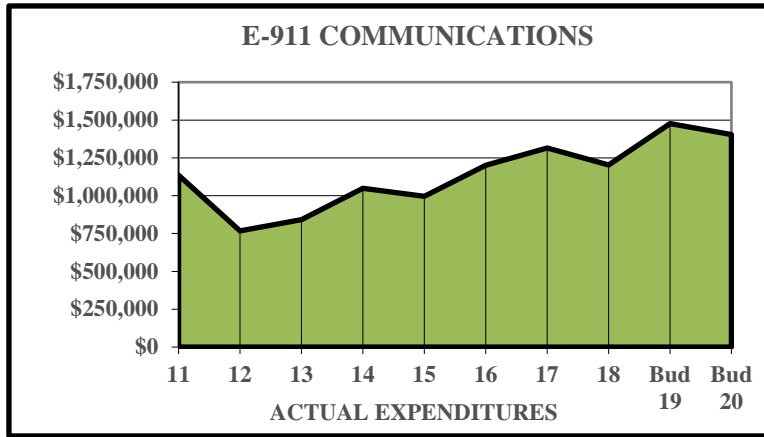
SPECIAL REVENUE FUNDS

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 2020 BUDGET HIGHLIGHTS: Expenditures are dependent upon the revenue received. Debt service payments were finalized in FY 2019 for system upgrades made in FY 2016.

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 '16	Actual Expenditures '17	Actual Expenditures '18	Adopted Budget FY '19	Adopted Budget FY '20
Transfer to E-911 for Operations	\$981,475	\$1,021,549	\$914,982	\$1,121,501	\$1,103,228
Transfer to Funds for Debt Service	219,480	293,839	288,422	67,529	0
Capital Outlay Reserve	0	0	0	287,312	301,346
TOTAL	\$1,200,955	\$1,315,388	\$1,203,404	\$1,476,342	\$1,404,574

LAW ENFORCEMENT TRUST FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Fines & Forfeitures					
Sale of Confiscated Property	\$7,325	\$20,396	\$0	\$0	0.0%
Other Forfeitures			0	0	0.0%
Subtotal	\$7,325	\$20,396	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earnings	\$834	\$1,553	\$0	\$0	0.0%
Miscellaneous Revenue	0	0	0	0	0.0%
Subtotal	\$834	\$1,553	\$0	\$0	0.0%
Total Estimated Revenues	\$8,159	\$21,949	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$8,159	\$21,949	\$0	\$0	0.0%
Other Financing Sources					
Transfer from Funds	\$0		\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$72,629	\$80,789	\$84,605	\$89,262	5.5%
Total Available Resources	\$80,788	\$102,738	\$84,605	\$89,262	5.5%

LAW ENFORCEMENT TRUST FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% 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)	0	15,000	0	0	0.0%
Non-Operational					
Refund Prior Year Revenue	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	84,605	89,262	5.5%
GRAND TOTAL	\$0	\$15,000	\$84,605	\$89,262	5.5%

CRIMES PREVENTION TRUST FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Fines & Forfeitures					
Circuit Court - Civil Surcharge	\$69,644	\$73,143	\$71,000	\$78,000	9.9%
Subtotal	\$69,644	\$73,143	\$71,000	\$78,000	9.9%
Miscellaneous Revenue					
Interest Earnings - SBA	\$24	\$21	\$0		0.0%
Subtotal	\$24	\$21	\$0	\$0	0.0%
Total Estimated Revenues	\$69,668	\$73,164	\$71,000	\$78,000	9.9%
Less Statutory Reduction	0	0	(3,550)	(3,900)	9.9%
Est Rev Available for Approp	\$69,668	\$73,164	\$67,450	\$74,100	9.9%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$0	\$0	\$2,848	\$0	-100.0%
Total Available Resources	\$69,668	\$73,164	\$70,298	\$74,100	5.4%

CRIMES PREVENTION TRUST FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Public Safety					
Transfer to Officers (Sheriff)	\$69,667	\$73,164	\$70,298	\$74,100	5.4%
Non-Operational					
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$69,667	\$73,164	\$70,298	\$74,100	5.4%

COURT INNOVATION TRUST FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Fines & Forfeitures					
Circuit Court - Civil Surcharge	\$40,663	\$43,522	\$40,000	\$43,000	7.5%
Subtotal	\$40,663	\$43,522	\$40,000	\$43,000	7.5%
Miscellaneous Revenue					
Interest Earnings - SBA	\$576	\$967	\$100	\$100	0.0%
Interest Earnings - Money Market	0	0	0	0	0.0%
Subtotal	\$576	\$967	\$100	\$100	0.0%
Total Estimated Revenues	\$41,239	\$44,489	\$40,100	\$43,100	7.5%
Less Statutory Reduction	0	0	(2,005)	(2,155)	7.5%
Est Rev Available for Approp	\$41,239	\$44,489	\$38,095	\$40,945	7.5%
Other Financing Sources					
Transfer from Funds	\$69,201	\$86,503	\$67,982	\$59,814	-12.0%
Subtotal	\$69,201	\$86,503	\$67,982	\$59,814	0.0%
Estimated Cash Carryforward	\$30,079	\$27,256	\$14,730	\$37,065	151.6%
Total Available Resources	\$140,519	\$158,248	\$120,807	\$137,824	14.1%

COURT INNOVATION TRUST FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
General Government					
Operating Expenditures	\$113,266	\$114,826	\$120,543	\$137,824	14.3%
Non-Operational					
Reserve	\$0	\$0	\$264	\$0	-100.0%
Salary Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$113,266	\$114,826	\$120,807	\$137,824	14.1%

LEGAL AID FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Fines & Forfeitures					
Circuit Court - Civil Surcharge	\$11,132	\$11,051	\$9,709	\$8,531	-12.1%
County Court	29,535	32,555	28,360	41,775	47.3%
Subtotal	\$40,667	\$43,606	\$38,069	\$50,306	32.1%
Miscellaneous Revenue					
Interest Earnings - SBA	\$607	\$926	\$607	\$1,024	68.7%
Net Increase in FV of Investment	0	0	0	0	0.0%
Subtotal	\$607	\$926	\$607	\$1,024	68.7%
Total Estimated Revenues	\$41,274	\$44,532	\$38,676	\$51,330	32.7%
Less Statutory Reduction	0	0	(1,934)	(2,567)	32.7%
Est Rev Available for Approp	\$41,274	\$44,532	\$36,742	\$48,763	32.7%
Other Financing Sources					
Transfer from Funds	\$275,174	\$277,600	\$289,890	\$276,433	-4.6%
Subtotal	\$275,174	\$277,600	\$289,890	\$276,433	-4.6%
Estimated Cash Carryforward	\$5,684	\$0	\$1,943	\$9,949	100.0%
Total Available Resources	\$322,132	\$322,132	\$328,575	\$335,145	2.0%

LEGAL AID FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
General Government					
Operating Expenditures	\$322,132	\$322,132	\$328,575	\$335,145	2.0%
Non-Operational					
Reserve	\$0	\$0	\$0	\$0	0.0%
GRAND TOTAL	\$322,132	\$322,132	\$328,575	\$335,145	2.0%

LAW LIBRARY FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Fines & Forfeitures					
Circuit Court - Civil Surcharge	\$40,708	\$43,663	\$39,240	\$47,377	20.7%
Subtotal	\$40,708	\$43,663	\$39,240	\$47,377	20.7%
Miscellaneous Revenue					
Interest Earnings - SBA	\$404	\$697	\$502	\$1,015	102.2%
Interest Earnings - Money Mrkt	0	0	0	0	0.0%
Subtotal	\$404	\$697	\$502	\$1,015	102.2%
Total Estimated Revenues	\$41,112	\$44,360	\$39,742	\$48,392	21.8%
Less Statutory Reduction	0	0	(1,987)	(2,420)	21.8%
Est Rev Available for Approp	\$41,112	\$44,360	\$37,755	\$45,972	21.8%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$30,095	\$30,095	\$2,953	\$38,476	1202.9%
Total Available Resources	\$71,207	\$74,455	\$40,708	\$84,448	107.4%

LAW LIBRARY FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
General Government					
Operating Expenditures	\$32,037	\$24,889	\$40,708	\$84,448	107.4%
Non-Operational					
Transfer to Funds	\$9,075	\$18,774	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$41,112	\$43,663	\$40,708	\$84,448	107.4%

JUVENILE ALTERNATIVE PROGRAMS REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Fines & Forfeitures					
Court Fines and Costs	\$41,219	\$44,075	\$41,000	\$44,000	7.3%
Subtotal	\$41,219	\$44,075	\$41,000	\$44,000	7.3%
Miscellaneous Revenue					
Interest Earnings - SBA	\$8	\$149		\$0	0.0%
Subtotal	\$8	\$149	\$0	\$0	0.0%
Total Estimated Revenues	\$41,227	\$44,224	\$41,000	\$44,000	7.3%
Less Statutory Reduction	0	0	(2,050)	(2,200)	7.3%
Est Rev Available for Approp	\$41,227	\$44,224	\$38,950	\$41,800	7.3%
Other Financing Sources					
Transfer from Funds	\$618	\$0	\$0	\$0	0.0%
Subtotal	\$618	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$0	\$0	(\$1,421)	\$6,974	-590.8%
Total Available Resources	\$41,845	\$44,224	\$37,529	\$48,774	30.0%

JUVENILE ALTERNATIVE PROGRAMS EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Health & Human Services					
Aid to Private Organizations	\$41,844	\$41,562	\$37,529	\$48,774	30.0%
Non-Operational					
Transfer to Funds	\$0	\$2,231	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$41,844	\$43,793	\$37,529	\$48,774	30.0%

COURT TECHNOLOGY TRUST FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Fines & Forfeitures					
Circuit Court - Civil Surcharge	\$651,978	\$648,952	\$625,000	\$645,000	3.2%
Subtotal	\$651,978	\$648,952	\$625,000	\$645,000	3.2%
Miscellaneous Revenue					
Interest - SBA	\$9,493	\$22,983	\$1,000	\$1,000	0.0%
Interest - Surplus Funds	31,332	38,538	15,000	15,000	0.0%
Interest - Money Market	5,035	6,994	1,000	1,000	0.0%
Interest - Short Term	2,555	204	0	0	0.0%
FEIT Earnings	225	4,545	0	0	0.0%
FEIT Fixed Earnings	1,195	6,294	0	0	0.0%
Net Incr in FV of Investment	(21,431)	(39,516)	0	0	0.0%
Subtotal	\$28,404	\$40,042	\$17,000	\$17,000	0.0%
Total Estimated Revenues	\$680,382	\$688,994	\$642,000	\$662,000	3.1%
Less Statutory Reduction	0	0	(32,100)	(33,100)	3.1%
Est Rev Available for Approp	\$680,382	\$688,994	\$609,900	\$628,900	3.1%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$4,814,391	\$5,103,860	\$5,299,522	\$5,747,973	8.5%
Total Available Resources	\$5,494,773	\$5,792,854	\$5,909,422	\$6,376,873	7.9%

COURT TECHNOLOGY TRUST FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
General Government					
Operating Expenditures	\$204,926	\$201,450	\$432,725	\$434,617	0.4%
Capital Equipment	185,987	111,283	105,762	246,583	133.1%
Non-Operational					
Reserve	\$0	\$0	\$590,942	\$637,687	7.9%
Capital Outlay Reserve	0	0	4,779,993	5,057,986	5.8%
GRAND TOTAL	\$390,913	\$312,733	\$5,909,422	\$6,376,873	7.9%

COMMUNICATIONS SURCHARGE REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY 20	% Change
Fines & Forfeitures					
Communications Surcharge	\$153,740	\$147,253	\$140,000	\$148,000	5.7%
Subtotal	\$153,740	\$147,253	\$140,000	\$148,000	5.7%
Miscellaneous Revenue					
Interest Earnings	\$2,769	\$5,667	\$500	\$500	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
Subtotal	\$2,769	\$5,667	\$500	\$500	0.0%
Total Estimated Revenues	\$156,509	\$152,920	\$140,500	\$148,500	5.7%
Less Statutory Reduction	0	0	(7,025)	(7,425)	5.7%
Est Rev Available for Approp	\$156,509	\$152,920	\$133,475	\$141,075	5.7%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$194,120	\$262,523	\$414,275	\$423,060	2.1%
Total Available Resources	\$350,629	\$415,443	\$547,750	\$564,135	3.0%

COMMUNICATIONS SURCHARGE EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY 20	% Change
Public Safety					
Communications	\$0	\$0	\$0	\$0	0.0%
Capital Outlay	88,108	0	146,002	397,500	172.3%
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	\$0	0.0%
Reserve	0	0	54,775	166,635	204.2%
Capital Outlay Reserve	0	0	346,973	0	-100.0%
GRAND TOTAL	\$88,108	\$0	\$547,750	\$564,135	3.0%

FL BOATING IMPROVEMENT FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Intergovernmental Revenue					
Culture/Recreation State Grant	\$0	\$0	\$0	\$0	0.0%
Other Culture/Recreation Grants	0	0	0	133,750	100.0%
State FBITF Revenue	85,957	85,423	80,000	80,000	0.0%
Subtotal	\$85,957	\$85,423	\$80,000	\$213,750	167.2%
Miscellaneous					
Interest Earnings - SBA	\$4,191	\$6,732	\$250	\$250	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
Donations	0	0	0	0	0.0%
Subtotal	\$4,191	\$6,732	\$250	\$250	0.0%
Total Revenue	\$90,148	\$92,155	\$80,250	\$214,000	166.7%
Statutory Reduction	0	0	(4,013)	(4,013)	0.0%
Est Rev Available for Approp	\$90,148	\$92,155	\$76,237	\$209,987	175.4%
Other Financing Source					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$353,020	\$317,447	\$415,346	\$289,236	-30.4%
Total Available Resources	\$443,168	\$409,602	\$491,583	\$499,223	1.6%

FL BOATING IMPROVEMENT FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Culture and Recreation					
FBITF Projects	\$125,270	\$67,492	\$195,553	\$339,449	73.6%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	143,554	159,774	11.3%
GRAND TOTAL	\$125,270	\$67,492	\$339,107	\$499,223	47.2%

WATERWAY ACCESS MANAGEMENT FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Charges for Services					
County Parking Fee	0	0	0	533,694	100.0%
Subtotal	\$0	\$0	\$0	\$533,694	100.0%
Total Revenue	\$0	\$0	\$0	533,694	100.0%
Statutory Reduction	0	0	0	(26,685)	0.0%
Est Rev Available for Approp	\$0	\$0	\$0	\$507,009	100.0%
Estimated Cash Carryforward	\$0	\$0	\$0	\$0	0.0%
Total Available Resources	\$0	\$0	\$0	\$507,009	100.0%

FL BOATING IMPROVEMENT FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Culture and Recreation					
Contractual Services	\$0	\$0	\$0	\$150,535	100.0%
Non-Operational					
Reserve	0	0	0	356,474	100.0%
GRAND TOTAL	\$0	\$0	\$0	\$507,009	100.0%

NORTHWEST TOWER FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Miscellaneous Revenue					
Tower Lease/Rental	\$40,581	\$42,579	\$40,000	\$40,000	0.0%
Culture/Recreation State Grant	0	0	55,760	55,700	-0.1%
Contributions	0	0	0	0	0.0%
Interest Earnings - SBA	3,296	5,515	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	\$43,877	\$48,094	\$95,960	\$95,900	-0.1%
Total Estimated Revenues	\$43,877	\$48,094	\$95,960	\$95,900	-0.1%
Less Statutory Reduction	0	0	(2,010)	(2,010)	0.0%
Est Rev Available for Approp	\$43,877	\$48,094	\$93,950	\$93,890	-0.1%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$283,573	\$310,485	\$338,463	\$365,518	8.0%
Total Available Resources	\$327,450	\$358,579	\$432,413	\$459,408	6.2%

NORTHWEST TOWER FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Culture and Recreation					
Northwest Recreation Projects	\$8,928	\$28,652	\$22,981	\$119,993	422.1%
State Grant Expenditure	6,967	0	48,733	48,733	0.0%
Special Events	1,070	1,258	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	29,080	23,508	-19.2%
Capital Outlay Reserve	0	0	314,923	264,674	-16.0%
GRAND TOTAL	\$16,965	\$29,910	\$418,217	\$459,408	9.8%

COURT FACILITIES TRUST FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Fines & Forfeitures					
Circuit Court - Civil Surcharge	\$471,369	\$445,250	\$410,000	\$435,000	6.1%
Subtotal	\$471,369	\$445,250	\$410,000	\$435,000	6.1%
Miscellaneous Revenue					
Interest Earnings - SBA	\$49	\$105	\$50	\$50	0.0%
Subtotal	\$49	\$105	\$50	\$50	0.0%
Total Estimated Revenues	\$471,418	\$445,355	\$410,050	\$435,050	6.1%
Less Statutory Reduction	0	0	(\$20,503)	(\$21,753)	6.1%
Est Rev Available for Approp	\$471,418	\$445,355	\$389,547	\$413,297	6.1%
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	\$48,621	\$74,327	\$18,018	\$125,255	595.2%
Total Available Resources	\$520,039	\$519,682	\$407,565	\$538,552	32.1%

COURT FACILITIES TRUST FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
General Government					
Operating Expenditures	\$1	\$1	\$0	\$0	0.0%
Capital Improvements	0	0	0	0	0.0%
Non-Operational					
Transfer to Funds	\$445,712	\$462,885	\$368,611	\$484,697	31.5%
Reserve	0	0	38,954	53,855	38.3%
Capital Outlay Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$445,713	\$462,886	\$407,565	\$538,552	32.1%

DRIVER'S SAFETY EDUCATION FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Fines & Forfeitures					
Court Fines and Costs	\$76,953	\$72,420	\$70,710	\$73,000	3.2%
Subtotal	\$76,953	\$72,420	\$70,710	\$73,000	3.2%
Miscellaneous Revenue					
Interest Earnings-SBA	\$440	\$766	\$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	\$440	\$766	\$400	\$400	0.0%
Total Estimated Revenues	\$77,393	\$73,186	\$71,110	\$73,400	3.2%
Less Statutory Reduction	0	0	(3,556)	(3,670)	3.2%
Est Rev Available for Approp	\$77,393	\$73,186	\$67,554	\$69,730	-4.7%
Estimated Cash Carryforward	\$29,542	\$7,936	\$11,020	\$15,567	41.3%
Total Available Resources	\$106,935	\$81,122	\$78,574	\$85,297	8.6%

DRIVER'S SAFETY EDUCATION FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Public Safety					
Aid to Government Agencies	\$99,000	\$68,026	\$70,500	\$75,000	6.4%
Non-Operational					
Reserve	\$0	\$0	\$8,074	\$10,297	27.5%
GRAND TOTAL	\$99,000	\$68,026	\$78,574	\$85,297	8.6%

WEST AUGUSTINE CRA FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Taxes					
Ad Valorem Tax - Current	\$305,476	\$341,265	\$369,956	\$404,865	9.4%
Subtotal	\$305,476	\$341,265	\$369,956	\$404,865	9.4%
Miscellaneous Revenue					
Interest Earnings - SBA	\$811	\$1,377	\$300	\$1,300	333.3%
Net Increase in FV of Investment	0	0	0	0	0.0%
Subtotal	\$811	\$1,377	\$300	\$1,300	333.3%
Total Estimated Revenues	\$306,287	\$342,642	\$370,256	\$406,165	9.7%
Less Statutory Reduction	0	0	(15)	(65)	333.3%
Est Rev Available for Approp	\$306,287	\$342,642	\$370,241	\$406,100	9.7%
Other Financing Sources					
Transfer from Funds (TIF)	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$2,012	\$2,175	\$1,366	\$16,297	1093.0%
Total Available Resources	\$308,299	\$344,817	\$371,607	\$422,397	13.7%

WEST AUGUSTINE CRA FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Economic Environment					
West Augustine CRA	\$17,161	\$15,636	\$33,707	\$36,342	7.8%
Non-Operational					
Transfer to Funds	\$288,962	\$324,230	\$337,900	\$386,055	14.3%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$306,123	\$339,866	\$371,607	\$422,397	13.7%

FLAGLER ESTATES CRA FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Taxes					
Ad Valorem Tax - Current	\$93,357	\$110,643	\$132,103	\$151,034	14.3%
Subtotal	\$93,357	\$110,643	\$132,103	\$151,034	14.3%
Miscellaneous Revenue					
Interest Earnings - SBA	\$264	\$483	\$268	\$475	77.2%
Net Increase in FV of Investment	0	0	0	0	0.0%
Subtotal	\$264	\$483	\$268	\$475	77.2%
Total Estimated Revenues	\$93,621	\$111,126	\$132,371	\$151,509	14.5%
Less Statutory Reduction	0	0	(13)	(24)	84.6%
Est Rev Available for Approp	\$93,621	\$111,126	\$132,358	\$151,485	14.5%
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	\$1,496	\$3,495	\$1,631	\$3,945	141.9%
Total Available Resources	\$95,117	\$114,621	\$133,989	\$155,430	16.0%

FLAGLER ESTATES CRA FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Economic Environment					
Flagler Estates CRA	\$3,788	\$3,460	\$5,523	\$4,890	-11.5%
Non-Operational					
Transfer to Funds	\$87,834	\$107,452	\$128,466	\$150,540	17.2%
Reserve	0	0	0	0	0.0%
Capital Outlay Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$91,622	\$110,912	\$133,989	\$155,430	16.0%

VILANO CRA FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Taxes					
Ad Valorem Tax - Current	\$324,739	\$360,241	\$404,528	\$438,639	8.4%
Subtotal	\$324,739	\$360,241	\$404,528	\$438,639	8.4%
Miscellaneous Revenue					
Interest Earnings - SBA	\$992	\$1,695	\$350	\$1,600	357.1%
Net Increase in FV of Investment	0	0	0	0	0.0%
Subtotal	\$992	\$1,695	\$350	\$1,600	357.1%
Total Estimated Revenues	\$325,731	\$361,936	\$404,878	\$440,239	8.7%
Less Statutory Reduction	0	0	(18)	(80)	344.4%
Est Rev Available for Approp	\$325,731	\$361,936	\$404,860	\$440,159	8.7%
Other Financing Sources					
Transfer from Funds (TIF)	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$6,074	\$19,615	\$3,161	\$24,785	684.1%
Total Available Resources	\$331,805	\$381,551	\$408,021	\$464,944	14.0%

VILANO CRA FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Economic Environment					
Vilano CRA	\$24,069	\$25,256	\$49,120	\$40,765	-17.0%
Non-Operational					
Transfer to Funds	\$288,120	\$339,074	\$358,901	\$424,179	18.2%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$312,189	\$364,330	\$408,021	\$464,944	14.0%

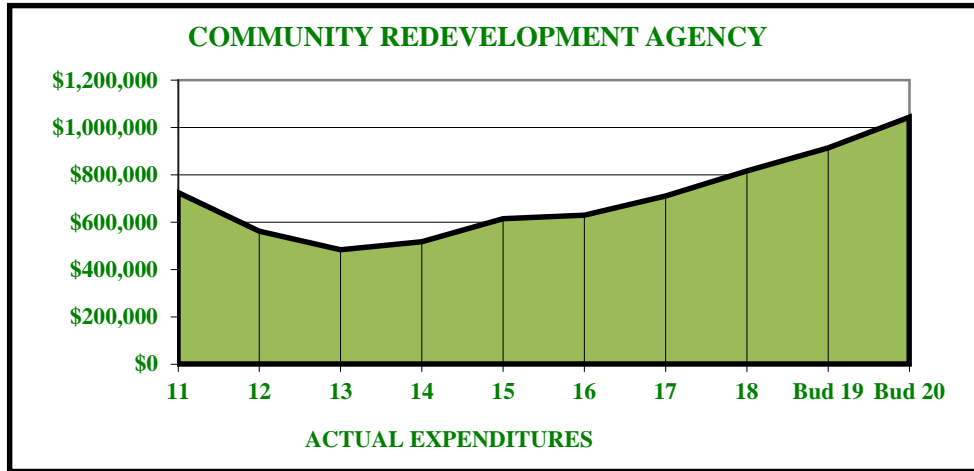
SPECIAL REVENUE FUNDS

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 2020 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 Increment Revenues (TIF) as transferred from the General Fund.

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	50,258	40,018	44,352	88,350	81,997
Capital Outlay	0	0	0	0	0
Other	578,483	664,916	770,756	825,267	960,774
TOTAL	\$628,741	\$709,934	\$815,108	\$913,617	\$1,042,771

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 (WAHCDC) was 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 WAHCDC has entered into a Memorandum of Understanding with Ability Housing and started funding applications and site plan
- ◆ 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 supported a Housing Grant to develop infrastructure for Habitat for Humanity Canopy Oaks affordable housing project.

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. Work to expand volunteer efforts in all (3) Community Redevelopment Areas.

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 expand Oliver Park and construct a Community Center.
- 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Total Operating and Maintenance Expenditures	\$44,352	\$88,350	\$81,997
	Total Taxable Value of Property in CRA's	\$275,153,608	\$294,509,827	\$318,882,997
	Total Tax Increment (TIF) Revenues	\$812,149	\$906,587	\$994,538
O U T P U T	State / Federal Applications Submitted	1	3	1
	HFA/CRA Owned Affordable Lots Under Construction	14	0	0
	Infrastructure Construction Contracts In Progress	0	2	2
E F F I C	Program Cost per Capita (Adjusted for Inflation)	\$.19	\$.35	\$.31
	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	7.42%	7.27%	7.94%
	% Change in Tax Increment Revenues	13.91%	13.37%	10.50%
	# Homes Demolished Eliminating Blight	5	16	5

TRANSIT SYSTEM FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Intergovernmental Revenue					
Transportation Federal Grant	\$1,490,271	\$1,468,572	\$1,991,555	\$2,877,473	44.5%
Transportation State Grant	315,984	793,537	761,976	699,189	-8.2%
Subtotal	\$1,806,255	\$2,262,109	\$2,753,531	\$3,576,662	29.9%
Miscellaneous Revenue					
Interest Earnings - SBA	\$1,125	\$2,383	\$155	\$155	0.0%
Developer Concurrency Fee	100,000	100,000	0	0	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
Subtotal	\$101,125	\$102,383	\$155	\$155	0.0%
Total Estimated Revenues	\$1,907,380	\$2,364,492	\$2,753,686	\$3,576,817	29.9%
Less Statutory Reduction	0	0	(8)	(8)	0.0%
Est Rev Available for Approp	\$1,907,380	\$2,364,492	\$2,753,678	\$3,576,809	29.9%
Other Financing Sources					
Surplus Property Sale	\$9,495	\$5,490	\$0	\$0	0.0%
Insurance Proceeds	\$36,150	\$0	\$0	\$0	0.0%
Transfers from Funds	276,489	276,489	276,489	476,489	72.3%
Subtotal	\$322,134	\$281,979	\$276,489	\$476,489	72.3%
Estimated Cash Carryforward	\$44,008	\$125,716	\$285,678	\$265,185	-7.2%
Total Available Resources	\$2,273,522	\$2,772,187	\$3,315,845	\$4,318,483	30.2%

TRANSIT SYSTEM FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Transportation					
Transit System	\$1,871,318	\$2,160,262	\$2,981,340	\$3,779,999	26.8%
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	\$276,489	\$276,489	\$476,489	72.3%
Non-Operational					
Reserve	\$0	\$0	\$58,016	\$61,995	6.9%
GRAND TOTAL	\$2,147,807	\$2,436,751	\$3,315,845	\$4,318,483	30.2%

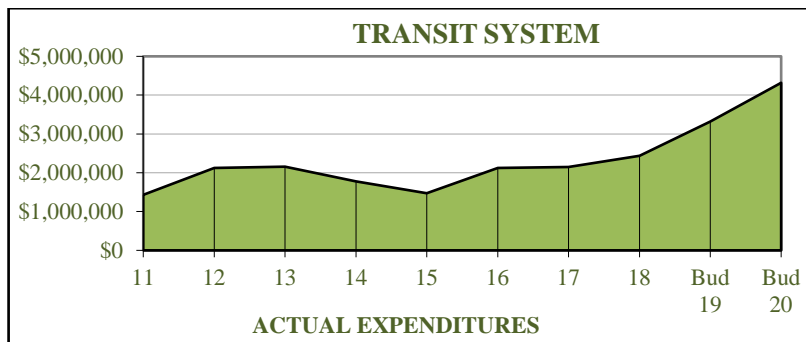
SPECIAL REVENUE FUNDS

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 2020 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. 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 \$476,489 provided by St. Johns County for public transit.

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personnel Services	\$77,564	\$64,208	\$70,732	\$72,993	\$76,052
Operating Expenses	1,768,504	1,807,110	2,089,530	2,908,347	3,499,006
Capital Outlay	0	0	0	0	204,941
Aid to Private Org	276,489	276,489	276,489	276,489	476,489
Other	0	0	0	58,016	61,995
TOTAL	\$2,122,558	\$2,147,807	\$2,436,751	\$3,315,845	\$4,318,483

SPECIAL REVENUE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Reconfigured the Connector line, adding service to the Kings Estate’s area.
- ◆ Completed the 2019 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 award for FTA funds for 2019 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	1	1	1
	Total Operating and Maintenance Expenditures	2,160,262	2,286,678	3,575,058
	Federal/State Grant Portion of O&M Expenditure	2,089,530	2,213,653	3,497,722
O U T P U T	Revenue Hours	26,432	27,093	27,770
	Revenue Miles	531,145	544,423	558,034
	Passenger Trips	273,588	280,427	287,438
E F F I C	Cost Per Revenue Hour	\$81.72	\$84.40	\$128.74
	Cost Per Revenue Mile	\$4.06	\$4.20	\$6.40
	Cost Per Passenger Trip	\$7.89	8.15	\$12.43
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 '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Charges for Services					
Green Fees	\$496,090	\$455,316	\$480,000	\$480,000	0.0%
Tax Exempt Green Fees	11,450	10,712	10,500	10,500	0.0%
18 Hole Cart Fee	505,428	508,166	483,000	483,000	0.0%
Tax Exempt Cart Fees	1,403	2,867	2,400	2,400	0.0%
Cash Short & Over	158	45	0	0	0.0%
Sales Discount	1,885	1,905	1,830	1,830	0.0%
Capital Improvement Surcharge	97,903	97,966	89,000	89,000	0.0%
Tax Exempt Capital Improvement	181	1,428	1,800	1,800	0.0%
Pro Shop Sales	184,590	201,781	180,000	180,000	0.0%
Sales Tax Commission	360	360	360	360	0.0%
Tax Exempt Pro Shop Sales	3,515	3,936	500	500	0.0%
Subtotal	\$1,302,963	\$1,284,482	\$1,249,390	\$1,249,390	0.0%
Fines & Forfeitures					
Returned Check Charge	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earned - SBA	\$7,457	\$9,017	\$500	\$1,000	100.0%
Interest Earned - Short Term	2,388	393	20	20	0.0%
Interest Earned - Money Market	1,069	3,447	100	100	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
Tax Exempt Building Rental	3,600	4,500	3,600	3,600	0.0%
Rental Income	12,750	12,000	12,000	12,000	0.0%
Sale of Surplus Property	0	0	0	0	0.0%
Refund PY Expenditure	0	0	0	0	0.0%
Lease Proceeds	0	0	0	0	0.0%
Miscellaneous	65,709	61,284	55,000	55,000	0.0%
Subtotal	\$92,973	\$90,641	\$71,220	\$71,720	0.7%
Total Revenue	\$1,395,936	\$1,375,123	\$1,320,610	1,321,110	0.0%
Less Statutory Reduction	\$0	\$0	(\$66,056)	(\$62,681)	-5.1%
Est Rev Avail for Appropriation	\$1,395,936	\$1,375,123	\$1,254,554	\$1,258,429	0.3%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Forward	\$1,215,317	\$944,977	\$956,027	\$467,193	-51.1%
Total Available Resources	\$2,611,253	\$2,320,100	\$2,210,581	\$1,725,622	-21.9%

GOLF COURSE FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Culture and Recreation					
Administration	\$663,197	\$706,679	\$601,883	\$565,431	-6.1%
Cart Operations	87,801	98,421	119,008	179,273	50.6%
Course Maintenance	678,196	677,472	730,425	734,641	0.6%
Capital Improvement Projects	142,983	61,038	49,726	64,442	29.6%
Non-Operational					
Depreciation	\$0	\$0	\$0	\$0	0.0%
Debt Service	0	0	0	0	0.0%
Lease Payments	96,450	39,777	5,484	5,484	0.0%
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	\$151,596	\$302,938	99.8%
GRAND TOTAL	\$1,668,627	\$1,583,387	\$1,658,122	\$1,852,209	11.7%

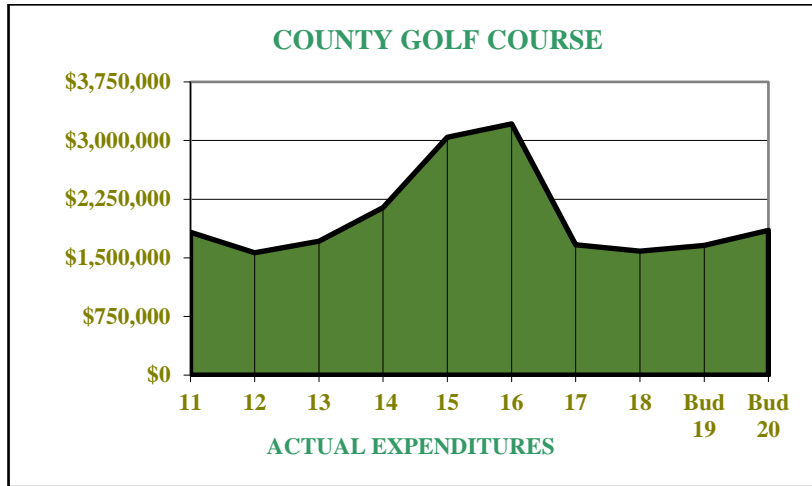
SPECIAL REVENUE FUNDS

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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$454,329	\$802,957	\$787,664	\$847,898	\$825,725
Operating Expenses	899,078	626,237	695,372	603,418	652,110
Capital Outlay	136,500	142,983	61,038	49,726	64,442
Other	115,293	96,540	39,377	157,080	308,422
TOTAL	\$1,605,200	\$1,668,717	\$1,583,387	\$1,658,122	\$1,852,209

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 16th 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 8,367 email, increasing our Instagram followers from 79 to 487, and Facebook from 525 to 660 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	6.6	6.6	6.6
	Total Operating and Maintenance Expenditures	1,482,572	1,399,805	1,477,835
	Total Maintenance Budget	677,472	706,009	734,641
O U T P U T	# Golf Rounds Played Annually	48,316	48,407	49,000
	# of Hosted Tournaments Annually	42	50	52
	# Prepaid Pass Holders	194	163	150
E F F I C	Total Revenue per Golf Round Played	\$28.80	\$28.10	\$25.62
	Cost per Acre Maintained (325 acres)	\$2,085	\$2,172	\$2,260
	# Golf Rounds Played / FTE	7,320	7,334	7,878
E F F E C T	% Total Revenue to Program Cost	94%	97%	85%
	% Change in Pro Shop Sales	9%	(.03%)	(.15%)
	% Maintenance Budget of Program Budget	42.8%	42.6%	39.7%

VILANO STREET LIGHTING REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Taxes					
Current Ad Valorem Taxes	\$10,020	\$10,417	\$11,742	\$12,607	7.4%
Delinquent Ad Valorem Taxes	4	5	0	0	0.0%
Subtotal	\$10,024	\$10,422	\$11,742	\$12,607	7.4%
Miscellaneous Revenue					
Interest Earnings - SBA	\$156	\$315	\$100	\$350	250.0%
Interest Earnings - Tax Collector	2	7	0	0	0.0%
Subtotal	\$158	\$322	\$100	\$350	250.0%
Total Estimated Revenues	\$10,182	\$10,744	\$11,842	\$12,957	9.4%
Less Statutory Reduction	0	0	(592)	(648)	9.5%
Est Rev Available for Approp	\$10,182	\$10,744	\$11,250	\$12,309	9.4%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$9,921	\$14,081	\$15,344	\$19,264	25.5%
Total Available Resources	\$20,103	\$24,825	\$26,594	\$31,573	18.7%

VILANO STREET LIGHTING EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Transportation					
Contractual Services	\$175	\$175	\$175	\$0	-100.0%
Property Appraiser Fee	162	166	192	164	-14.6%
Tax Collector Fee	225	233	263	278	5.7%
Utilities	5,459	7,398	10,000	12,000	20.0%
Other Maintenance	0	0	0	0	0.0%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Refund Prior Year Revenues	0	0	0	0	0.0%
Reserve	0	0	15,964	19,131	19.8%
GRAND TOTAL	\$6,021	\$7,972	\$26,594	\$31,573	18.7%

ELKTON DRAINAGE DISTRICT REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Taxes					
Ad Valorem Tax - Current	\$32,111	\$33,899	\$35,000	\$35,000	0.0%
Ad Valorem Tax - Delinquent	0	13	0	0	0.0%
Subtotal	\$32,111	\$33,912	\$35,000	\$35,000	0.0%
Micellaneous Revenue					
Interest Earnings - SBA	\$28	\$75	\$10	\$100	900.0%
Interest Earnings - Tax Collector	0	24	0	0	0.0%
Subtotal	\$28	\$99	\$10	\$100	900.0%
Total Estimated Revenues	\$32,139	\$34,011	\$35,010	\$35,100	0.3%
Less Statutory Reduction	0	0	(1,751)	(1,755)	0.2%
Est Rev Available for Approp	\$32,139	\$34,011	\$33,259	\$33,345	0.3%
Estimated Cash Carryforward	\$2,544	\$4,005	\$3,794	\$3,702	-2.4%
Total Available Resources	\$34,683	\$38,016	\$37,053	\$37,047	0.0%

ELKTON DRAINAGE DISTRICT EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Transportation					
Contractual Services	\$175	\$175	\$175	\$175	0.0%
Property Appraiser Fee	330	350	390	390	0.0%
Tax Collector Fee	321	339	361	361	0.0%
Other Maintenance	29,852	33,352	33,352	33,352	0.0%
Non-Operational					
Reserve	\$0	\$0	\$2,775	\$2,769	-0.2%
GRAND TOTAL	\$30,678	\$34,216	\$37,053	\$37,047	0.0%

ST. AUGUSTINE S. STREET LIGHTING REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Taxes					
Current Ad Valorem Taxes	\$41,725	\$45,957	\$50,456	\$52,213	3.5%
Delinquent Ad Valorem Taxes	95	41	0	0	0.0%
Subtotal	\$41,820	\$45,998	\$50,456	\$52,213	3.5%
Miscellaneous Revenue					
Interest Earnings - SBA	\$289	\$692	\$350	\$750	114.3%
Interest Earnings - Tax Collector	8	33	0	0	0.0%
Subtotal	\$297	\$725	\$350	\$750	114.3%
Total Estimated Revenues	\$42,117	\$46,723	\$50,806	\$52,963	4.2%
Less Statutory Reduction	0	0	(2,540)	(2,648)	4.3%
Est Rev Available for Approp	\$42,117	\$46,723	\$48,266	\$50,315	4.2%
Estimated Cash Carryforward	\$11,373	\$22,927	\$25,470	\$37,165	45.9%
Total Available Resources	\$53,490	\$69,650	\$73,736	\$87,480	18.6%

ST. AUGUSTINE S. STREET LIGHTING EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Transportation					
Utilities	\$28,931	\$38,680	\$45,000	\$45,000	0.0%
Property Appraiser Fee	690	682	1,116	675	-39.5%
Tax Collector Fee	941	1,025	1,135	1,149	1.2%
Non-Operational					
Reserve	\$0	\$0	\$26,485	\$40,656	53.5%
GRAND TOTAL	\$30,562	\$40,387	\$73,736	\$87,480	18.6%

TREASURE BEACH MSBU REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% 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	\$277,945	\$266,424	\$269,940	\$267,960	-0.7%
Subtotal	\$277,945	\$266,424	\$269,940	\$267,960	-0.7%
Miscellaneous Revenue					
Interest Earnings	2,465	3,746	1,000	1,500	50.0%
Subtotal	\$2,465	\$3,746	\$1,000	\$1,500	50.0%
Total Estimated Revenues	\$280,410	\$270,170	\$270,940	\$269,460	-0.5%
Less Statutory Reduction	0	0	(13,547)	(13,473)	-0.5%
Est Rev Available for Approp	\$280,410	\$270,170	\$257,393	\$255,987	-0.5%
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	\$280,410	\$270,170	\$257,393	\$255,987	-0.5%

TREASURE BEACH MSBU EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Transportation					
Contractual Services	\$5,239	\$5,229	\$5,129	\$5,091	-0.7%
Debt Service	115,226	106,829	98,930	89,794	-9.2%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	153,334	161,102	5.1%
GRAND TOTAL	\$120,465	\$112,058	\$257,393	\$255,987	-0.5%

CH ARNOLD ROAD MSBU REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Special Assessments					
Road Improvement Assessment	\$4,831	\$4,238	\$0	\$0	0.0%
Road Maintenance Assessment	4,044	4,038	0	0	0.0%
Subtotal	\$8,875	\$8,276	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earnings - SBA	\$91	\$107	\$0	\$0	0.0%
Interest Earnings - Tax Collector	0	0	0	0	0.0%
Subtotal	\$91	\$107	\$0	\$0	0.0%
Total Estimated Revenues	\$8,966	\$8,383	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$8,966	\$8,383	\$0	\$0	0.0%
Other Financing Sources					
Transfer from Funds	\$0	\$1,395	\$0	\$0	0.0%
Subtotal	\$0	\$1,395	\$0	\$0	0.0%
Estimated Cash Carryforward	\$0	\$0	\$0	\$0	0.0%
Total Available Resources	\$8,966	\$9,778	\$0	\$0	0.0%

CH ARNOLD ROAD MSBU EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Transportation					
Tax Collector Fee	\$178	\$166	\$0	\$0	0.0%
CH Arnold Road	5,657	2,870	0	0	0.0%
Debt Service	559	274	0	0	0.0%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$6,394	\$3,310	\$0	\$0	0.0%

DEERWOOD LANE ROW MSBU REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Special Assessments					
Road Improvement Assessment	\$10,157	\$10,164	\$10,560	\$10,560	0.0%
Subtotal	\$10,157	\$10,164	\$10,560	\$10,560	0.0%
Miscellaneous Revenue					
Interest Earnings - SBA	\$94	\$150	\$175	\$175	0.0%
Interest Earnings - Tax Collector	0	0	0	0	0.0%
Subtotal	\$94	\$150	\$175	\$175	0.0%
Total Estimated Revenues	\$10,251	\$10,314	\$10,735	\$10,735	0.0%
Less Statutory Reduction			(537)	(537)	0.0%
Est Rev Available for Approp	\$10,251	\$10,314	\$10,198	\$10,198	0.0%
Estimated Cash Carryforward	\$0	\$0	\$0	\$0	0.0%
Total Available Resources	\$10,251	\$10,314	\$10,198	\$10,198	0.0%

DEERWOOD LANE ROW MSBU REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Transportation					
Tax Collector Fee	\$203	\$203	\$209	\$209	0.0%
Debt Service	2,668	2,206	1,716	1,195	-30.4%
Non-Operational					
Transfer to Funds	\$0	\$0	\$8,273	\$8,794	6.3%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$2,871	\$2,409	\$10,198	\$10,198	0.0%

DURBIN CTITF REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Taxes					
Current Ad Valorem Taxes	\$71	\$47	\$23,393	\$103,933	344.3%
Subtotal	\$71	\$47	\$23,393	\$103,933	344.3%
Special Assessment					
Road Capacity Fees	\$0	\$97,502	\$0	\$0	0.0%
Subtotal	\$0	\$97,502	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earnings	\$1	\$337	\$0	\$2,000	100.0%
Subtotal	\$1	\$337	\$0	\$2,000	100.0%
Total Estimated Revenues	\$72	\$97,886	\$23,393	\$105,933	352.8%
Less Statutory Reduction	0	0	(1,170)	(5,297)	352.7%
Est Rev Available for Approp	\$72	\$97,886	\$22,223	\$100,636	352.8%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$0	\$72	\$97,622	\$123,351	26.4%
Total Available Resources	\$72	\$97,958	\$119,845	\$223,987	86.9%

DURBIN CTITF EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% 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	119,845	223,987	86.9%
GRAND TOTAL	\$0	\$0	\$119,845	\$223,987	86.9%

SUMMER HAVEN MSTU REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Taxes					
Current Ad Valorem Taxes	\$83,571	\$52,750	\$57,820	\$72,637	25.6%
Subtotal	\$83,571	\$52,750	\$57,820	\$72,637	25.6%
Intergovernmental Revenue					
Economic Environment State Grant	0	2,663	0	0	0.0%
Subtotal	\$0	\$2,663	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earnings	\$2,145	\$3,586	\$500	\$500	0.0%
Subtotal	\$2,145	\$3,586	\$500	\$500	0.0%
Total Estimated Revenues	\$85,716	\$58,999	\$58,320	\$73,137	25.4%
Less Statutory Reduction	0	0	(2,916)	(3,657)	25.4%
Est Rev Available for Approp	\$85,716	\$58,999	\$55,404	\$69,480	25.4%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$125,441	\$194,362	\$155,929	\$203,178	30.3%
Total Available Resources	\$211,157	\$253,361	\$211,333	\$272,658	29.0%

SUMMER HAVEN MSTU EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Transportation					
Property Appraiser Fee	\$1,267	\$1,353	\$1,350	\$803	-40.5%
Tax Collector Fee	1,671	1,055	1,500	1,216	-18.9%
Contractual Services	13,856	77,436	208,483	270,639	29.8%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$16,794	\$79,844	\$211,333	\$272,658	29.0%

COASTAL HIGHWAY MSTU REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% 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	\$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					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$0	\$0	\$0	\$100,000	100.0%
Total Available Resources	\$0	\$0	\$0	\$100,000	100.0%

COASTAL HIGHWAY MSTU EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Culture and Recreation					
Contractual Services	\$0	\$0	\$0	\$50,000	100.0%
Clerk of Court Services	0	0	0	50,000	100.0%
Engineering Services	0	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	\$0	\$0	\$0	\$100,000	100.0%

SOUTH PONTE VEDRA BLVD MSTU REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% 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	\$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					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$0	\$0	\$0	\$449,186	100.0%
Total Available Resources	\$0	\$0	\$0	\$449,186	100.0%

SOUTH PONTE VEDRA BLVD MSTU EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Culture and Recreation					
Contractual Services	\$0	\$0	\$0	\$350,000	100.0%
Clerk of Court Services	0	0	0	49,186	100.0%
Engineering Services	0	0	0	50,000	100.0%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$0	\$0	\$0	\$449,186	100.0%

PONTE VEDRA MSTU REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% 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	0	500,000	100.0%
Subtotal	\$0	\$0	\$0	\$500,000	100.0%
Miscellaneous Revenue					
Interest Earnings	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Total Estimated Revenues	\$0	\$0	\$0	\$500,000	100.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$0	\$0	\$0	\$500,000	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	\$0	\$500,000	100.0%

PONTE VEDRA MSTU EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Culture and Recreation					
Tax Collector Services	\$0	\$0	\$0	\$0	0.0%
State Grant Expenditure	0	0	0	500,000	100.0%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$0	\$0	\$0	\$500,000	100.0%

SIDEWALK MITIGATION FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Charges for Service					
Developer Sidewalk Fees	\$14,382	\$0	\$0	\$0	0.0%
Subtotal	\$14,382	\$0	\$0	\$0	0.0%
Miscellaneous Revenues					
Interest Earnings - SBA	\$356	\$398	\$0	\$0	0.0%
Interest Earnings - Money Market	0	0	0	0	0.0%
Subtotal	\$356	\$398	\$0	\$0	0.0%
Total Estimated Revenues	\$14,738	\$398	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$14,738	\$398	\$0	\$0	0.0%
Estimated Cash Carryforward	\$45,110	\$33,079	\$14,774	\$48,012	225.0%
Total Available Resources	\$59,848	\$33,477	\$14,774	\$48,012	225.0%

SIDEWALK MITIGATION FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Transportation					
Sidewalk Expenditures	\$26,769	\$18,605	\$14,774	\$48,012	225.0%
Non-Operational					
Reserve	\$0	\$0	\$0	\$0	0.0%
GRAND TOTAL	\$26,769	\$18,605	\$14,774	\$48,012	225.0%

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

\$42,600,485

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

\$144,138,555

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

\$40,795,472

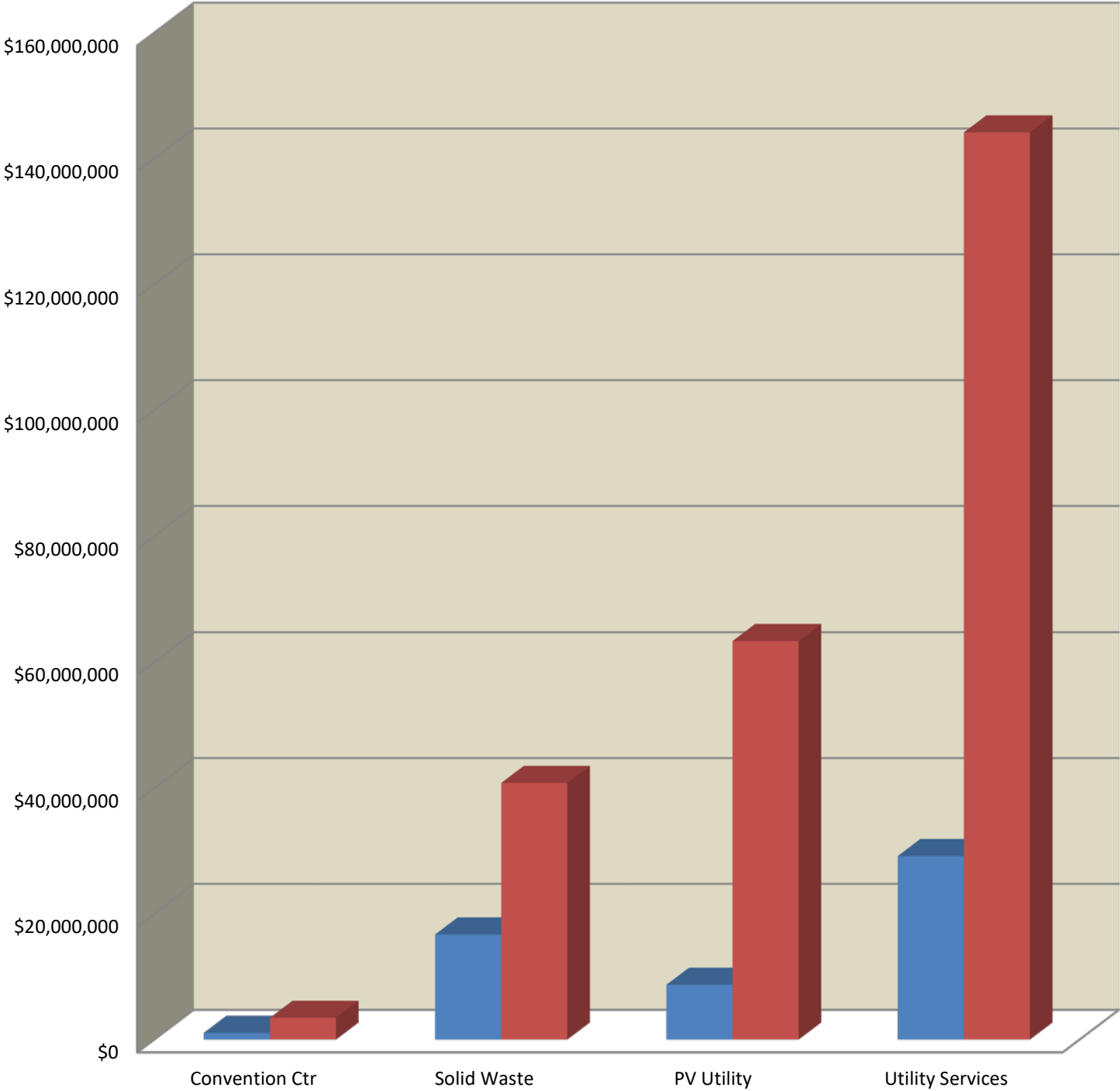
The PV Utility Services Fund initially related to the acquisition of the St. Johns Service Company. This utility was purchased in FY 2006 and serves a portion of the Ponte Vedra area in St. Johns County. The Intercoastal Utility System was added in FY 2008, also serving the Ponte Vedra area. This fund 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

\$3,459,912

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 2010 and FY 2020



Comment: County Utilities expansion has been the main reason for Enterprise Fund budget increases.

SOLID WASTE ENTERPRISE FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% 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	230,266	259,341	125,000	250,000	100.0%
Landfill Charge Sales	6,071,877	6,246,038	5,216,725	7,250,000	39.0%
Residential Assessments	5,476,298	5,693,271	5,942,318	6,260,215	5.3%
Delinquent Residential Assessment	36,557	36,971	0	0	0.0%
Residential Collections	8,513,690	8,987,962	9,107,770	9,604,913	5.5%
Delinquent Residential Collections	54,680	55,336	0	0	0.0%
Residential Recycling	2,837,851	2,995,852	3,035,923	3,893,884	28.3%
Delinquent Recycling	18,262	18,445	0	0	0.0%
Recycling Revenue	28,336	42,372	16,500	40,000	142.4%
Subtotal	\$23,267,817	\$24,335,588	\$23,444,236	\$27,299,012	16.4%
Miscellaneous Revenue					
Interest Earnings	\$243,398	\$377,490	\$231,000	\$406,637	76.0%
Net Increase in FV of Investments	(107,629)	(224,993)	0	0	0.0%
Surplus Property Sale	3,825	20,160	0	0	0.0%
Refund Prior Year Expenditure	83,392	0	0	0	0.0%
Other Revenue	75	1,307	0	0	0.0%
Subtotal	\$223,061	\$173,964	\$231,000	\$406,637	76.0%
Total Revenue	\$23,490,878	\$24,509,552	\$23,675,236	\$27,705,649	17.0%
Est Rev Avail for Appropriation	\$23,490,878	\$24,509,552	\$23,675,236	\$27,705,649	17.0%
Other Financing Sources					
Advance From Funds	\$0	\$0	\$0	\$312,733	100.0%
Subtotal	\$0	\$0	\$0	\$312,733	100.0%
Estimated Cash Forward	\$19,481,089	\$17,811,630	\$18,085,800	\$14,582,103	-19.4%
Total Available Resources	\$42,971,967	\$42,321,182	\$41,761,036	\$42,600,485	2.0%

SOLID WASTE ENTERPRISE FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Physical Environment					
Long-term Care	\$301,132	\$218,842	\$604,613	\$398,414	-34.1%
Facility Operations	8,697,293	9,281,413	10,410,592	11,443,215	9.9%
Residential Collections	8,625,330	9,376,931	10,252,592	11,203,209	9.3%
Recycling Collections	3,240,318	3,430,719	4,071,412	5,084,957	24.9%
Non-Operational					
Debt Service	\$0	\$0	\$0	\$0	0.0%
Depreciation	349,579	375,223	375,000	400,000	6.7%
Salary & Benefit Compensation	7,064	7,785	11,500	11,500	0.0%
Pension Expense Adjustment	58,364	0	0	0	0.0%
Asset Disposition	(1)	11	0	0	0.0%
Amortization	0	0	0	0	0.0%
Transfer to Funds	4,278,125	1,981,646	0	0	0.0%
Advance to Funds	0	0	0	0	0.0%
Reserve	\$0	\$0	\$6,683,507	\$9,946,524	48.8%
Post - Closure Reserve	0	0	4,355,113	4,112,666	-5.6%
MSBU Reserve	0	0	4,950,516	0	-100.0%
Department Reserves	0	0	46,191	0	-100.0%
GRAND TOTAL	\$25,557,204	\$24,672,570	\$41,761,036	\$42,600,485	2.0%

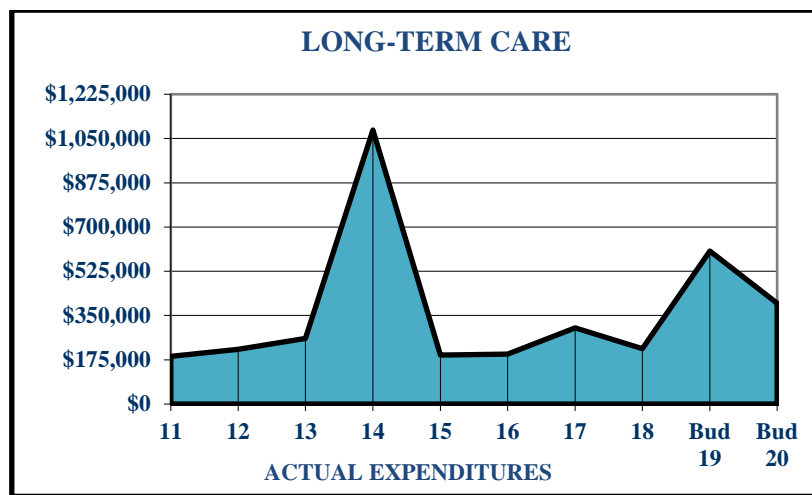
ENTERPRISE FUNDS

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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$93,784	\$66,637	\$95,056	\$105,252	\$118,814
Operating Expenses	82,588	118,382	123,786	268,619	166,440
Capital Outlay	20,865	116,114	0	230,742	113,160
TOTAL	\$197,238	\$301,132	\$218,842	\$604,613	\$398,414

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Continued assessment 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.
- ◆ Continued maintenance of the closed Phase II Landfill in accordance with the FDEP permit.
- ◆ Continued support for secondary use for the public at the closed Phase I landfill including BMX improvements and expansion area for the 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 cleanup 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	1.3	1.3	1.4
	Total Operating and Maintenance Expenditures	\$218,842	\$254,276	\$285,535
O U T P U T	Acres maintained	290	290	290
	Post Closure Reserve	\$4,611,651	\$4,355,113	\$4,112,666
E F F I C	Cost per Acre of Closed Landfill	\$755	\$877	\$985
	Program Cost per Capita (Adjusted for Inflation)	\$0.92	\$1.01	\$1.08
	% Program Cost / Post Closure Reserve	4.7%	5.8%	6.9%
E F F E C T	% of Days that Environmental Standards are Met	100%	100%	100%
	% Customer Complaints Closed within 48 hours	100%	100%	100%
	# of Secondary Use Applications	2	2	2

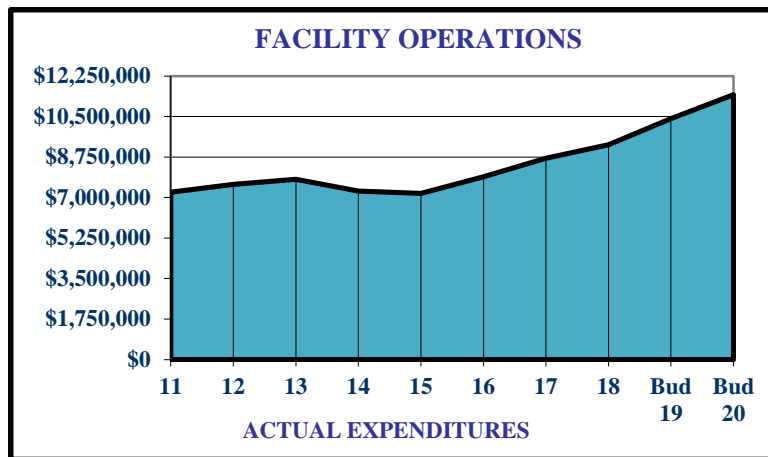
ENTERPRISE FUNDS

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 (30) 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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$463,447	\$712,576	\$673,807	\$607,103	\$743,709
Operating Expenses	\$7,261,542	\$7,772,900	\$8,509,707	\$9,584,489	\$10,138,796
Capital Outlay	\$172,466	\$211,816	\$97,899	\$219,000	\$560,710
TOTAL	\$7,897,455	\$8,697,292	\$9,281,413	\$10,410,592	\$11,443,215

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Continued to hold disposal, collection and recycling fees flat for the eleventh consecutive year.
- ◆ 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.
- ◆ 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.
- ◆ Several field trips were held at the Tillman Ridge facility for organizations and school groups to provide education on current recovery practices, recycling and reducing waste going to the landfills.
- ◆ Continue to develop and configure contract management software to monitor contract compliance which will achieve consistency and tie efficiencies.
- ◆ Installed a security system at the Stratton Road Transfer Station facility as well as updated existing security system at Tillman Ridge.

KEY OBJECTIVES:

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

- Continue to improve response time to customer service needs and increase community outreach.
- Respond to new applications for secondary use of the closed landfill facility.
- 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalent (FTEs)	6.35	6.35	8.00
	Total Operating and Maintenance Expenditures	\$9,183,514	\$9,776,029	\$10,882,505
O U T P U T	Avg. Daily Tons Solid Waste Processed	610	615	620
	Gallons of Leachate Managed	827,024	722,203	697,203
	Tons of Waste Processed	191,029	216,337	241,000
E F F I C	Program Cost Per Ton	\$48.10	\$50.79	\$56.08
	Program Cost per Capita (Adjusted for Inflation)	\$42.13	\$42.54	\$44.93
E F F E C T	Number of Illegal Dumping / Littering Complaints	301	400	450
	% of Days that Environmental Standards are Met	100%	100%	100%
	Assessment per User Parcel	\$74.00	\$74.00	\$57.00
	# Secondary Use Applications	2	2	2

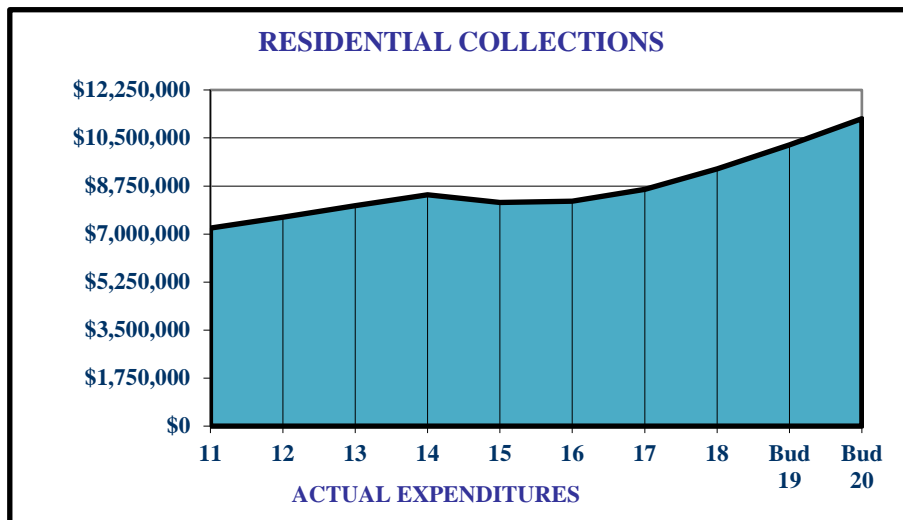
ENTERPRISE FUNDS

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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$344,050	\$302,221	\$355,987	\$398,946	\$446,703
Operating Expenses	\$7,851,395	\$8,323,111	\$9,020,944	\$9,853,646	\$10,756,506
Capital Outlay	0	0	0	0	0
TOTAL	\$8,195,445	\$8,625,332	\$9,376,931	\$10,252,592	\$11,203,209

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 proper information is available to the public. The residential brochure is distributed through the mail, across the scales and during all community collection events.
- ◆ 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 Fall 2019.
- ◆ The extended contracts for collection and transportation of residential waste runs through 2024 with 2 percent reductions, saving \$1.9 million over the contract term.
- ◆ 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.
- ◆ Provided efficient and effective curbside solid waste collection service without a rate increase, marking the eleventh consecutive year of no rate increase.

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	5.6	5.6	6.1
	Total Operating and Maintenance Expenditures	\$9,376,931	\$10,158,789	\$11,203,209
O U T P U T	Number of Parcels Serviced	84,430	88,955	94,003
	Residential Solid Waste Collected (tons)	75,223	76,224	77,324
	Customer Service Requests Per Month	321	366	395
E F F I C I E N C Y	Program Cost per Parcel	\$111.06	\$114.20	\$119.18
	Program Cost per Solid Waste Ton Collected	\$124.66	\$133.28	\$144.89
	Program Cost per Capita (Adjusted for Inflation)	\$43.01	\$44.21	\$46.25
E F F E C T	% Complaints to Parcels Served	1.6%	1.8%	1.9%
	Assessment per User Parcel	\$111.00	\$111.00	\$118.00
	% Change in Assessment	0%	0%	6%

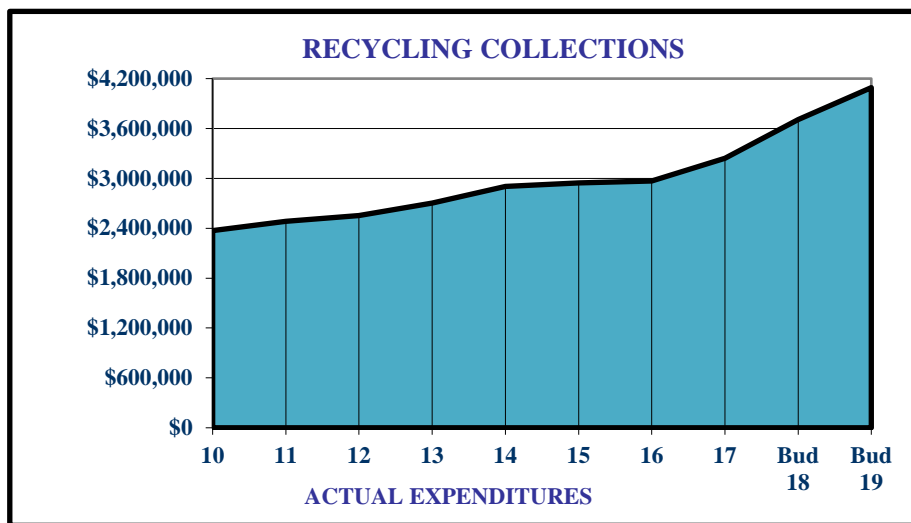
ENTERPRISE FUNDS

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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$185,097	\$176,508	\$196,372	\$230,919	\$235,896
Operating Expenses	\$2,783,873	\$3,063,810	\$3,227,562	\$3,840,493	\$4,849,061
Capital Outlay	0	0	0	0	0
TOTAL	\$2,968,970	\$3,240,318	\$3,423,934	\$4,071,412	\$5,084,957

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 Fall 2019.

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 `18	Estimated FY `19	Adopted FY `20
I N P U T	Number of Full-time Equivalents (FTEs)	3.1	3.1	3.1
	Total Operating and Maintenance Expenditures	\$3,423,934	\$4,666,540	\$5,084,957
O U T P U T	Number of Parcels Serviced	84,430	88,955	94,003
	Recyclable Materials Collected – Residential Tons	20,697	21,938	23,100
E F F I C	Program Cost per Parcel	\$40.63	\$52.46	\$54.09
	Program Cost per Recycling Ton Collected	\$165.76	\$212.71	\$220.13
	Program Cost per Capita (Adjusted for Inflation)	\$15.74	\$20.31	\$20.99
E F F E C T	% Total Participants (Residential) in Recycling	35%	35%	36%
	Residential Recycling (% of Residential Waste)	28%	29%	30%
	Assessment per User Parcel	\$37.00	\$37.00	\$55.00

WHAT DOES MY COUNTY UTILITY BILL PAY FOR?

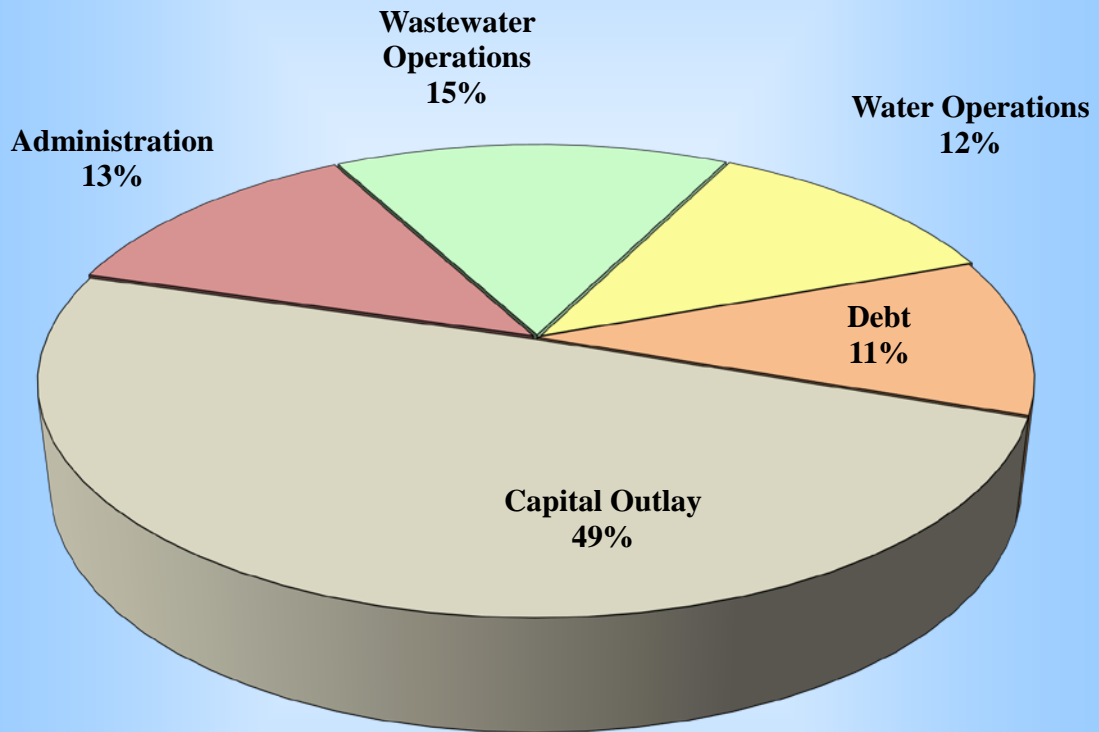


Chart represents Main Utility only and does not include the Ponte Vedra Utility Services operation.

UTILITY SERVICES FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Licenses & Permits					
Plan Check Fees	\$326,942	\$368,188	\$312,000	\$356,700	14.3%
Subtotal	\$326,942	\$368,188	\$312,000	\$356,700	14.3%
Intergovernmental Revenue					
Physical Environment State Grant	\$14,976	\$322,245	\$0	\$0	0.0%
Other Physical Environment Grant	197,881	496,139	300,953	-	-100.0%
Public Safety Federal Grant	0	0	1,021,915	349,065	-65.8%
Public Safety State Grant	0	0	91,787	-	-100.0%
Management Services	1,051,762	1,044,258	1,147,259	1,147,259	0.0%
Subtotal	\$1,264,619	\$1,862,642	\$2,561,914	\$1,496,324	-41.6%
Charges for Services					
Water Sales	\$18,275,064	\$18,226,211	\$17,449,900	\$18,324,096	5.0%
Service Fees	622,274	706,543	622,273	619,200	-0.5%
Meter Installations	663,005	820,533	489,500	489,500	0.0%
Water Unit Connection Fees	2,957,184	3,517,538	2,343,312	2,411,268	2.9%
Sewer Fees	14,889,468	15,636,498	15,840,700	16,542,600	4.4%
Sewer Unit Connection Fees	3,275,979	4,106,869	2,966,772	3,052,812	2.9%
Leachate Treatment	2,387	3,727	2,760	2,760	0.0%
Interdepartment Lab Fees	2,380	1,167	3,000	3,000	0.0%
Oil & Grease Revenue	52,300	50,925	52,250	52,250	0.0%
Reuse Unit Connection Fee	120,678	168,553	210,000	210,000	0.0%
Reuse Water Sales	487,115	527,181	155,100	570,000	267.5%
Filing/Application Fees	9,872	15,335	10,000	10,000	0.0%
Pretreatment Permit Fees	7,625	0	0	7,625	100.0%
Telemetry Fees	81,250	81,250	162,500	162,500	0.0%
Service Charge on Returned Checks	9,782	10,966	9,000	12,000	33.3%
Subtotal	\$41,456,363	\$43,873,296	\$40,317,067	\$42,469,611	5.3%
Miscellaneous Revenue					
Interest Earnings	\$826,107	\$947,425	\$588,500	\$1,174,337	99.5%
Net Increase in FV of Investments	(481,083)	(1,091,415)	0	0	0.0%
Tax Exempt Building Rental	48,447	48,447	48,447	60,143	24.1%
Lease of Communications	20,837	0	20,450	20,450	0.0%
Sale of Surplus Property	69,417	(37,962)	0	0	0.0%
Contributions	14,912,012	13,938,564	0	0	0.0%
Refund Prior Year Expenditures	165,709	52	0	0	0.0%
Other Revenue	83,524	227,031	0	334,962	100.0%
Subtotal	\$15,644,970	\$14,032,142	\$657,397	\$1,589,892	141.8%
Total Revenue	\$58,692,894	\$60,136,268	\$43,848,378	\$45,912,527	4.7%
Est Rev Avail for Appropriation	\$58,692,894	\$60,136,268	\$43,848,378	\$45,912,527	4.7%

UTILITY SERVICES FUND REVENUE SUMMARY, Cont.

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Other Financing Sources					
Bond/Bond Premium Proceeds	\$4,554,385	\$0	\$0	\$0	0.0%
State Revolving Loan Proceeds	0	0	0	9,963,960	100.0%
Transfer From Funds	0	13,429,836	0	0	0.0%
Subtotal	\$4,554,385	\$13,429,836	\$0	\$9,963,960	100.0%
Estimated Cash Forward	\$79,089,173	\$85,296,033	\$84,802,528	\$88,262,068	4.1%
Total Available Resources	\$142,336,452	\$158,862,137	\$128,650,906	\$144,138,555	12.0%

UTILITY SERVICES FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Physical Environment					
Administration	\$7,136,035	\$8,062,740	\$8,416,677	\$8,962,695	6.5%
Water Treatment	3,210,043	3,456,311	4,137,492	4,140,462	0.1%
Transmission & Distribution	2,293,167	2,820,094	2,916,918	2,877,672	-1.3%
Laboratory Services	518,536	572,439	580,338	605,093	4.3%
Wastewater Treatment	4,537,827	4,954,699	5,680,250	6,373,576	12.2%
Lift Stations & Lines	2,192,502	2,387,540	2,780,764	2,653,679	-4.6%
Industrial Pre-Treatment	140,373	152,575	165,525	176,760	6.8%
SCADA	456,766	456,133	612,302	616,312	0.7%
State Revolving Loan Projects	0	0	0	3,326,290	100.0%
Capital Projects	8,667,537	16,833,640	24,849,641	41,026,575	65.1%
Disaster Recovery	99,400	89,901	604,427	0	-100.0%
Non-Operational					
Debt Service	\$8,572,838	\$4,437,414	\$7,405,826	\$7,170,564	-3.2%
Depreciation	12,242,082	14,220,795	13,466,290	15,555,206	15.5%
Salary & Benefit Compensation	12,549	13,461	0	0	0.0%
Bad Debt Expense	0	297,168	0	0	0.0%
Asset Disposition	204,248	61,950	0	0	0.0%
Bond Amortization	215,737	197,955	237,311	218,000	-8.1%
Miscellaneous Expense	465,392	12,798,903	0	0	0.0%
Reserves					
Working Capital Reserve	\$0	\$0	\$6,136,853	\$10,323,009	68.2%
Reserve	0	0	7,950,701	0	-100.0%
Current Account Reserve	0	0	18,476,683	19,645,277	6.3%
Reserve for Capital Outlay	0	0	14,628,949	9,846,878	-32.7%
Customer Deposits	0	0	1,465,962	1,561,235	6.5%
R & R Fund Reserve	0	0	1,664,530	1,743,335	4.7%
Debt Service Reserve	0	0	6,473,467	7,315,937	13.0%
GRAND TOTAL	\$50,965,032	\$71,813,718	\$128,650,906	\$144,138,555	12.0%

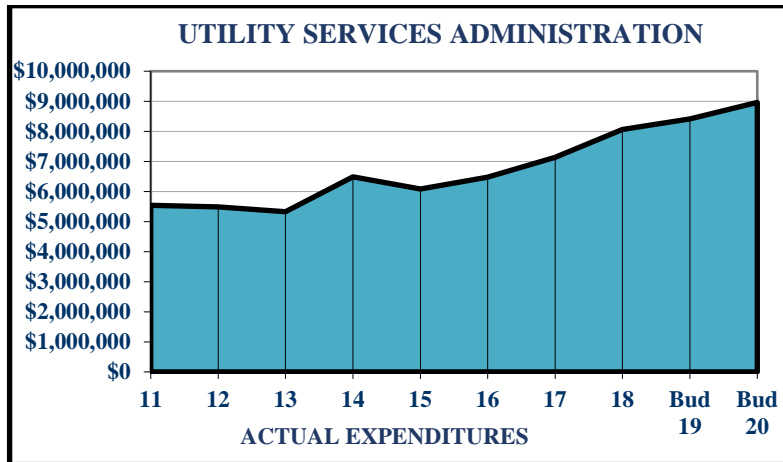
ENTERPRISE FUNDS

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 90,000 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 2020 BUDGET HIGHLIGHTS: The budget primary reflects an increase of 2.5 FTEs.

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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$3,530,550	\$4,072,964	\$4,675,765	\$4,782,967	\$5,054,818
Operating Expenses	2,838,196	2,945,170	3,169,963	3,525,630	3,681,657
Capital Outlay	111,427	117,901	217,012	108,080	226,220
TOTAL	\$6,480,173	\$7,136,035	\$8,062,740	\$8,416,677	\$8,962,695

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Completed a new water booster pump station along A1A to provide sufficient pressure to the Southern end of the County’s system along the coast.
- ◆ Implemented a Social Media campaign to provide timely and beneficial information to the public through Facebook and Twitter.
- ◆ Started a HMGP (Hazard Mitigation Grant Program) project to install emergency generators at existing treatment facilities.
- ◆ Completed construction of two (2) new deep water aquifer wells to help secure future water demand needs for our growing customer base.
- ◆ 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	59.1	58.1	60.6
	Total Operating and Maintenance Expenditures	\$7,845,728	\$7,991,946	\$8,736,475
	Total Utility CIP Budget Managed	\$29,927,087	\$28,556,970	\$44,352,865
O U T P U T	Number of Service Requests Performed	22,576	25,386	27,000
	Number of Work Orders Issued	7,189	7,111	7,250
	Number of Customer Accounts (Water ERC’s)	47,890	50,000	52,000
E F F I C	% Program Cost of Total Utility Budget (excluding Reserves)	8.8%	10.6%	9.3%
	Customer Accounts per Billing/CS Staff	3,990	4,167	4,333
	Number of Meters Read & Billed per Month	37,242	38,663	40,210
E F F E C T	Average Monthly Utility Bill – 5.5k gals. (Water & Sewer)	\$69.90	\$71.92	\$73.24
	Lost Time due to Workplace Accidents (days)	0	0	0
	% of Customers on Credit Card /ACH/Alternative Payment Methods	70%	76%	78%

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

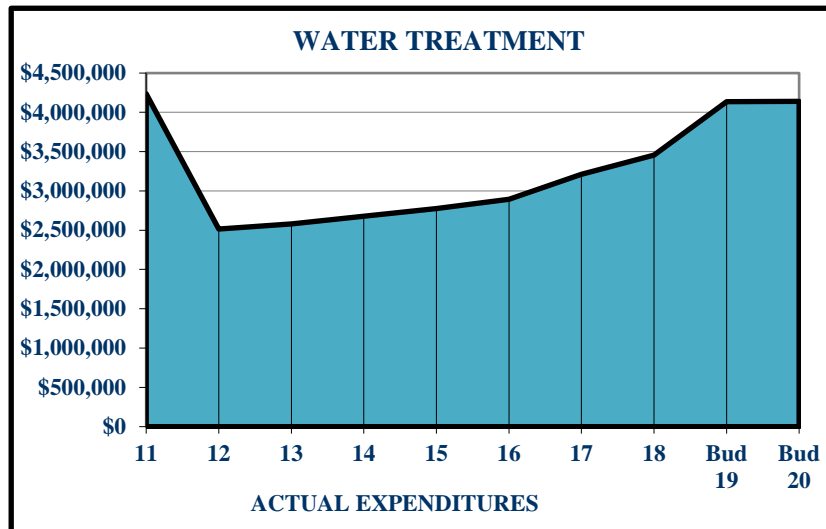
DEPARTMENT: UTILITY SERVICES

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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$784,854	\$833,984	\$925,675	\$1,086,149	\$1,153,665
Operating Expenses	2,104,890	2,376,059	2,528,110	3,049,343	2,939,797
Capital Outlay	2,779	0	2,526	2,000	47,000
TOTAL	\$2,892,523	\$3,210,043	\$3,456,311	\$4,137,492	\$4,140,462

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Completed membrane replacement on CR214 WTP Reverse Osmosis system.
- ◆ Completed construction of two production wells at the Northwest Water Plant.
- ◆ Completed Reverse Osmosis system evaluation at the Hastings water Plant.
- ◆ Initiated design and started construction of the Northeast Booster pump and storage tank upgrades.
- ◆ Completed construction of the new A1A S. Booster station for enhanced fire protection.
- ◆ 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	13	13	13
	Total Operating and Maintenance Expenditures	\$3,453,785	\$3,834,573	\$4,093,462
O U T P U T	Millions of Gallons Pumped and Purchased	3,343.86	3,456.075	3,628.887
	Concentrate Pumped in Millions of Gallons	145.351	157.399	165.268
	Number of Customer Accounts (Water ERC's)	47,890	49,253	51,223
E F F I C	Program Cost / Million Gallons Pumped/Purchased	\$1.03	\$1.11	\$1.13
	Program Cost per Customer Account	\$72.12	\$77.85	\$79.91
	Average Flow (MGD) / FTE	.759	.789	.828
E F F E C T	% of Days in Federal/State Compliance	100%	100%	100%
	% Preventive Maintenance Completed on Schedule	100%	100%	100%
	Number of Certified Operators	9	10	10

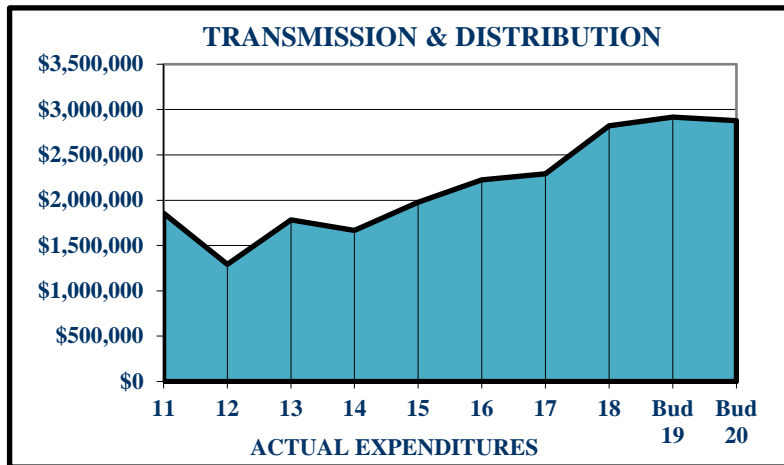
ENTERPRISE FUNDS

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 1,266 miles of water, sewer and reuse mains throughout the utility service area and has approximately 46,000 water/sewer/reuse residential equivalencies connected. This program also maintains approximately 3,427 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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects a slight decrease due to a reduction in capital expenditures.

REVENUE:

The revenue to fund this program is provided by Water and Wastewater Fees and Service Charges.

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$1,084,943	\$1,214,441	\$1,367,513	\$1,518,339	\$1,564,370
Operating Expenses	1,008,990	1,056,497	1,250,277	1,194,629	1,220,857
Capital Outlay	128,890	22,229	202,304	203,950	92,445
TOTAL	\$2,222,823	\$2,293,167	\$2,820,094	\$2,916,918	\$2,877,672

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Replaced 900' of 2" water main in Hastings.
- ◆ Accommodated approximately 1,430 new customers.
- ◆ Processed approximately 18,195 utility locate work orders.
- ◆ Initiated Valve Exercise Program.
- ◆ Continued rehab of Hastings infrastructure including fire hydrants, manholes, gravity lines and force mains.
- ◆ Completed 1,751 work orders for a variety of maintenance issues.
- ◆ Maintained approximately 267 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTE's)	20	22	22
	Total Operating and Maintenance Expenditures	\$2,617,790	\$2,546,121	\$2,785,227
O U T P U T	Length of New Water & Sewer Mains Installed (in feet)	785	1,826	1,900
	# of Taps Installed	164	107	175
	# of Water and Sewer Line Locates	17,647	18,125	19,500
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	85%	67%	85%

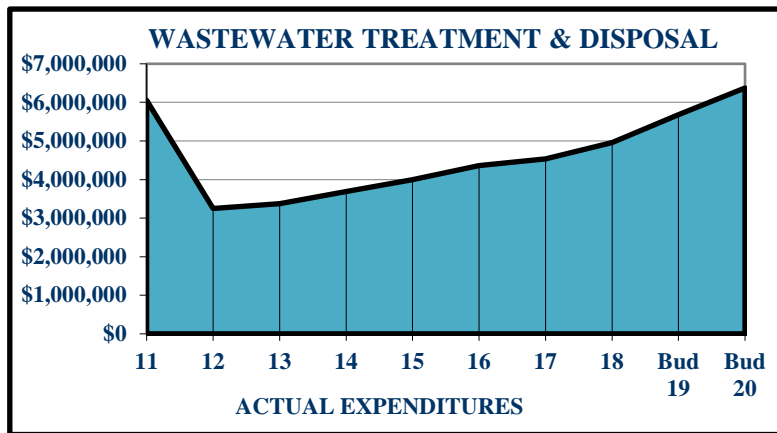
ENTERPRISE FUNDS

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 (1,500,000 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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects an increase of one (1) FTE and increased capital expenditures.

REVENUE:

The revenue to fund this program is provided by Water and Wastewater User Fees.

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$1,245,536	\$1,365,742	\$1,597,183	\$1,908,320	\$2,058,824
Operating Expenses	2,957,695	3,110,095	3,285,463	3,677,430	4,137,484
Capital Outlay	158,294	61,990	72,053	94,500	177,268
TOTAL	\$4,361,525	\$4,537,827	\$4,954,699	\$5,680,250	\$6,373,576

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Installed new cloth filtration system for reclaimed water at the SR16 WWTF.
- ◆ Installed new generator at SR 207 WWTP.
- ◆ Completed annual vibration analysis and follow-up repairs on the motor control panels at all wastewater plants.
- ◆ Continued with Arc Flash upgrades at liftstations.
- ◆ Expanded Wastewater Plant Optimization and Lab software.
- ◆ Initiated Phase 2 of design of SR16 Wastewater Treatment Plant improvements.
- ◆ Initiated design of upgrades at Hastings WWTP to improve in-tank mixing and to improve solids handling
- ◆ 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	23	23	24
	Total Operating and Maintenance Expenditures	\$4,882,646	\$5,670,017	\$6,196,308
O U T P U T	Number of Customer Accounts (Sewer ERCs)	39,154	40,617	42,241
	Million Gallons Treated and or Wholesaled per Year	1,700	1,943	1,700
	Wet Tons of Solids Processed	6,100	6,670	7,058
E F F I C	Cost per Gallons Treated and/or Sold	\$2.87	\$2.92	\$3.64
	Average Flow (MGD) / FTE	0.203	0.231	0.202
	Operating Cost per Customer Account (Sewer ERCs)	\$124.70	\$139.60	\$146.69
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	89%	91%	100%

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

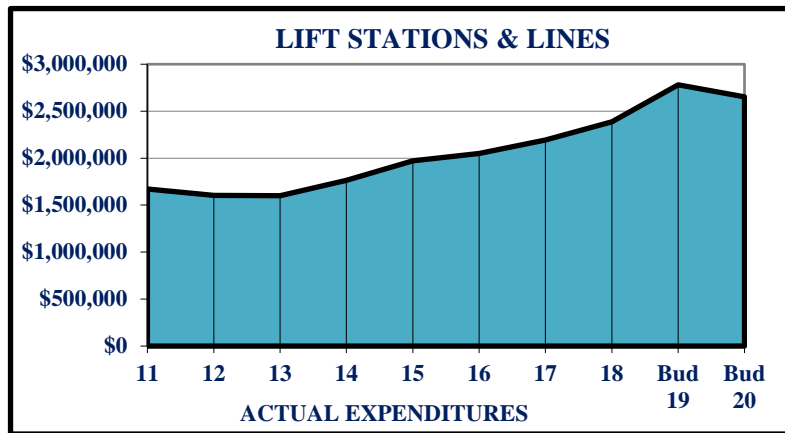
DEPARTMENT: UTILITY SERVICES

PROGRAM: SEWER LIFT STATIONS

PROGRAM DESCRIPTION:

This program is responsible for the operation and maintenance of approximately 292 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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects a slight decrease in operating and capital.

REVENUE:

The revenue to fund this program is provided by Water and Wastewater User Fees and Service Charges.

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$1,020,216	\$1,120,832	\$1,228,865	\$1,407,816	\$1,409,547
Operating Expenses	894,517	941,727	975,675	1,093,772	1,053,432
Capital Outlay	136,729	129,943	183,000	279,176	190,700
TOTAL	\$2,051,462	\$2,192,502	\$2,387,540	\$2,780,764	\$2,653,679

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Completed the rehabilitation to 14 lift stations to County Standards.
- ◆ Completed 20 telemetry installations for remote monitoring and control. These installations now provide full coverage for lift station monitoring throughout the southern system.
- ◆ Installed six (6) Hi-Vent odor control units.
- ◆ Completed the installation of bypass pump piping at 30 lift stations and purchased three (3) new portable bypass pumps.
- ◆ Six (6) employees received certifications from FWPCOA for collections.

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-Time Equivalents (FTE's)	20	21	21
	Total Operating and Maintenance Expenditures	\$2,204,540	\$2,270,866	\$2,462,979
	Total Number of Lift Stations	284	298	302
O U T P U T	Number of Lift Stations Rebuilt	14	14	9
	Number of Wetwells Refurbished	13	14	9
E F F I C	Average Hours per Employee per Call Out	3	3	3
	Average # of Call Outs per Month	26	28	30
	Lift Stations / Program Employee	14.2	14.2	14.4
E F F E C T	% Response Time Within 60 minutes	100%	100%	100%
	Time Loss Due to Workplace Accidents (days)	3	0	0
	% of Employees Licensed and/or Certified	88%	95%	95%

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

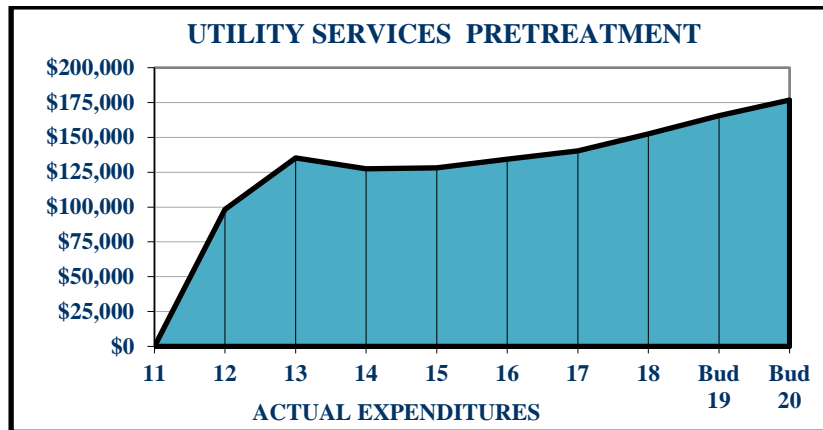
DEPARTMENT: UTILITY SERVICES

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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating increases.

REVENUE: The Pretreatment Program is funded through user permit fees, inspection fees and fines.

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$121,915	\$131,253	\$142,780	\$141,827	\$147,638
Operating Expenses	12,344	9,120	9,795	23,698	29,122
Capital Outlay	0	0	0	0	0
TOTAL	\$134,259	\$140,373	\$152,575	\$165,525	\$176,760

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.
- 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTE's)	2	2	2
	Total Operating and Maintenance Expenditures	\$152,575	\$165,589	\$176,760
O U T P U T	Number of Establishment Permits	370	378	380
	Revenue generated by other Establishments	\$50,925	\$52,250	\$53,000
	Other revenue generated	\$3,681	\$3,440	\$3,500
E F F I C	# of Inspections Performed per Inspector	705	700	720
	Program Cost per Establishment Permit	\$412	\$438	\$465
	# of Grease Traps/ Interceptors Approved for New Food Establishments	52	75	70
E F F E C T	\$ of Revenue Generated from Violations	\$300	\$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

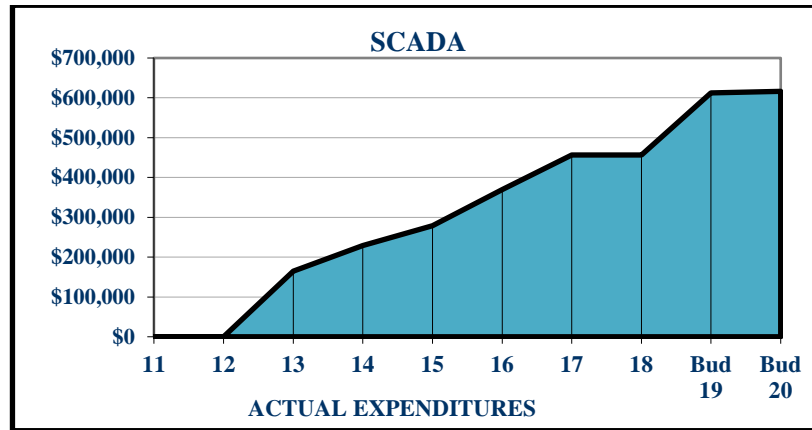
DEPARTMENT: UTILITY SERVICES

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, Security and 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 and Security 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 2020 BUDGET HIGHLIGHTS: The budget reflects primarily normal operating conditions.

REVENUE: This program is funded through water and wastewater fees.

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$238,849	\$289,423	\$341,252	\$408,560	\$417,898
Operating Expenses	103,289	136,003	114,881	174,042	174,814
Capital Outlay	27,225	31,340	0	29,700	23,600
TOTAL	\$369,363	\$456,766	\$456,133	\$612,302	\$616,312

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ VTSCADA (DCR Layer removal) work continues on the conversion. Some delays due to so many new SJCU startup's utilizing the Curry Controls programmers. Completion expected in early FY20. We are currently utilizing the partially completed application to monitor Players Club WRF.
- ◆ New Filter RTU online at AI WWTP. Bringing the AT&T fiber into the generator backed up WWTP facility as opposed to the Parks and Recreation facility.
- ◆ New 4RF master located at the Flagler Estates tower. To serve the Town of Hastings with SCADA connectivity when needed.
- ◆ Installed a TGB at Summer Island L/S. At the same time we upgraded the RTU to a Motorola ACE on the 4RF network. Also installed a new 30' antenna mast to support both antennas.
- ◆ Successful startup of the new A1A Booster station. Utilizing a Pressure signal relayed through the Watson Rd Master from Summer House Lift station.
- ◆ Abandoned the very expensive monthly cost of the hard wired Data link from Lewis Point Lift Station to CR-214. Supplying a water pressure reference to the water plant PID control loop, it now travels via 4RF Digital Radio to the new CR-214 tower. With a much greater reliability than the AT&T circuit.

KEY OBJECTIVES:

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

- If funding is approved. Add SCADA to the Hastings Water and Waste Water Facilities.
- Verify all 243 lift stations for compatibility with the new County Wide SCADA software
- Convert all of the Tillman Ridge wells radio links to communicate with the new GE MDS TransNet 900 digital radio master on the CR-214 tower.
- Continue to startup new and upgrade lift station RTU's to the new 4RF Digital system.

PERFORMANCE MEASURES		Actual FY '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTE's)	4	5	5
	Total Operating and Maintenance Expenditures	\$456,133	\$535,335	\$592,712
	Total Number of RTU's	255	261	271
O U T P U T	# of RTU's Upgraded / Replaced	20	20	20
	# of Antenna Systems Refurbished / Replaced	20	20	20
	# of Work Orders Completed	275	409	500
E F F I C	RTU's / FTE	64	52	55
	% Program Cost of Total Utility Budget (excluding Reserves)	0.5%	0.7%	0.6%
	Work Orders Completed / Program Employee	68	53	55
E F F E C T	Time Loss Due to Workplace Accident (days)	27	0	0

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

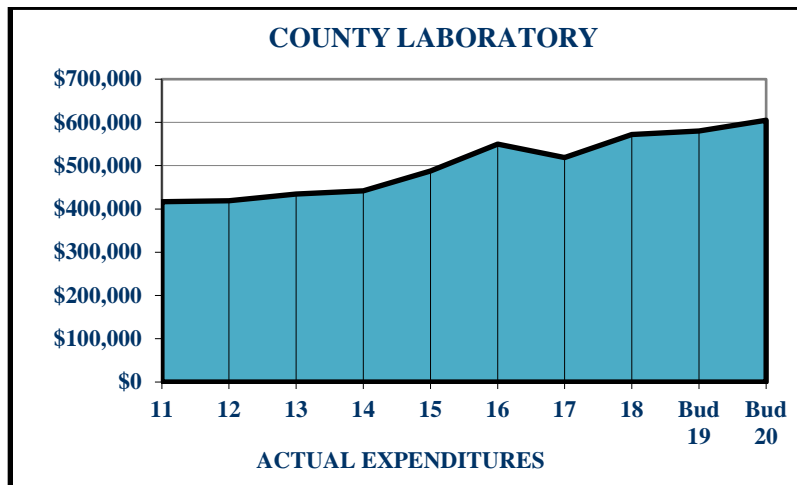
DEPARTMENT: UTILITY SERVICES

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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$348,353	\$376,270	\$414,778	\$413,692	\$437,468
Operating Expenses	136,999	121,508	145,280	154,246	158,640
Capital Outlay	64,740	20,758	12,381	12,400	8,985
TOTAL	\$550,092	\$518,536	\$572,439	\$580,338	\$605,093

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.
- ◆ Laboratory began testing for enterococci at Sawgrass WWTP to meet new permit requirements. Also the lab will be testing the new Players Club Reclamation facility for enterococci once it comes online.
- ◆ Lab 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).

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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTE's)	5	5	5
	Total Operating and Maintenance Expenditures	\$560,058	\$562,536	\$596,108
	Number of Samples Received	10,258	11,000	11,250
O U T P U T	# of Reports Issued	2,960	2,990	3,100
	Number of Parameters Requested	18,858	20,251	21,000
	Total Lab Fee Revenue	\$2,380	\$1,955	\$2,000
E F F I C	# of Analytical Tests Conducted Per Analyst	4,714	5,062	5,250
	% Reports Provided on Time	100%	100%	100%
	Program Cost as a % of Total Utilities Expense	1.0%	0.7%	0.8%
E F F E C T	% Accuracy on Water Standards Testing	98%	99%	97%
	% Accuracy on Water Pollution Testing	99%	100%	98%
	% Accuracy on Discharge Monitoring Reporting	100%	100%	100%

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

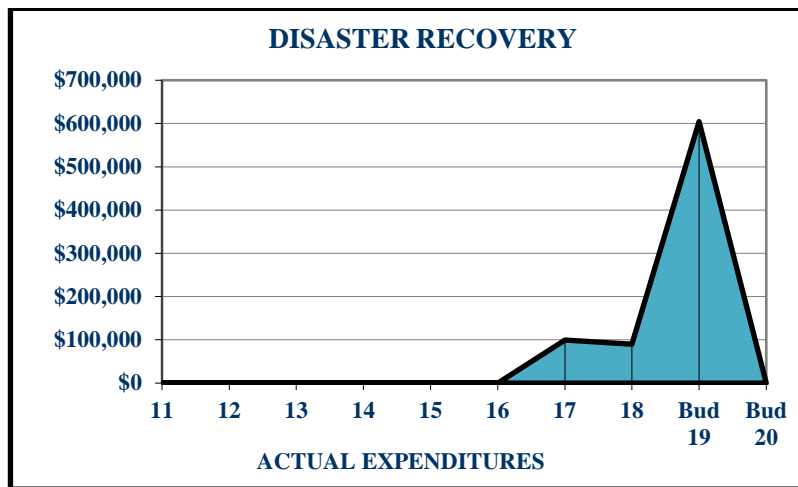
DEPARTMENT: UTILITY SERVICES

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 2020 BUDGET HIGHLIGHTS: The budget reflects no carryforwards from FY 2019.

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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	0	99,400	19,371	229,196	0
Capital Outlay	0	0	70,530	375,231	0
TOTAL	\$0	\$99,400	\$89,901	\$604,427	\$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.

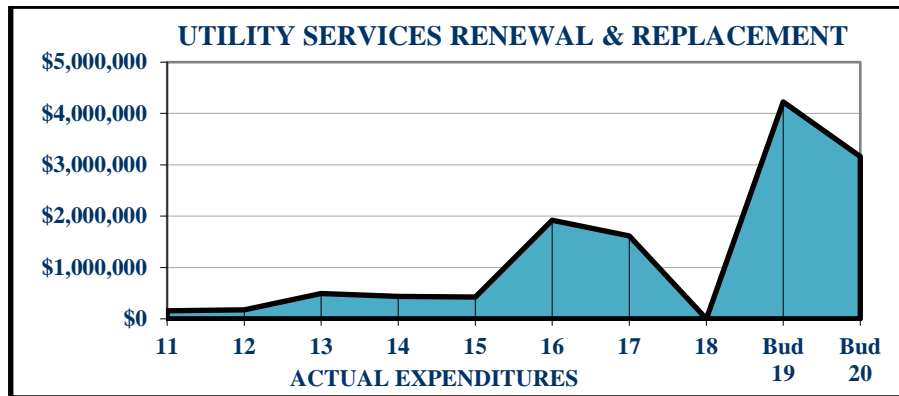
Sewage Lift Stations: R&R program within sewage lift stations including FDEP requirements.

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.

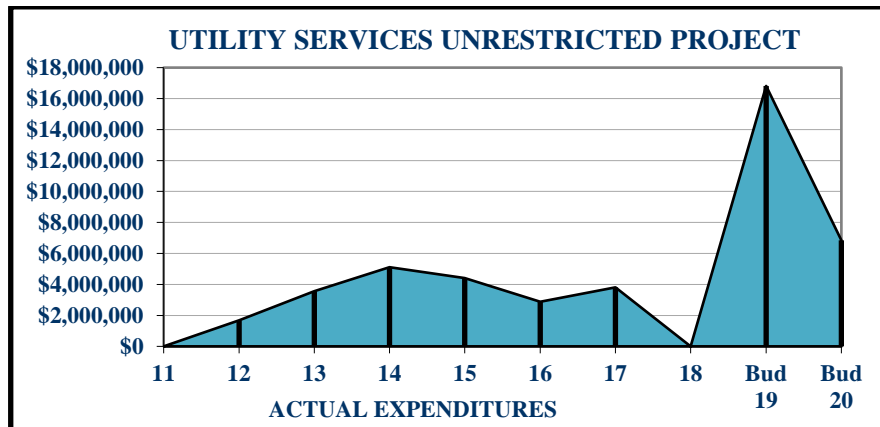
EXPENDITURES:

R&R Projects	Actual Expense FY '16	Actual Expense FY '17	Actual Expense FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Anastasia Island WWTP	\$25,664	\$0	\$0	\$1,400	\$776,400
Countywide Force Mains	0	0	0	0	500,000
CR 214 Water Plant Well Field	0	0	0	0	85,000
CR 214 WTP	0	0	0	0	0
Infiltration Inflow	0	0	0	292,473	792,473
Northwest Plant Well Field	0	0	0	0	0
Northwest WTP	0	0	0	758	758
Sewage Lift Stations	1,896,079	1,615,215	1,937,217	3,927,015	3,054,669
SR 16 WWTP	0	0	0	3,530	3,530
SR 207 WWTP	0	0	0	0	0
Water Booster Stations	0	0	0	467	467
Water Mains	17	0	0	47	300,047
TOTAL	\$1,921,760	\$1,615,215	\$1,937,217	\$4,225,690	\$5,513,344

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.

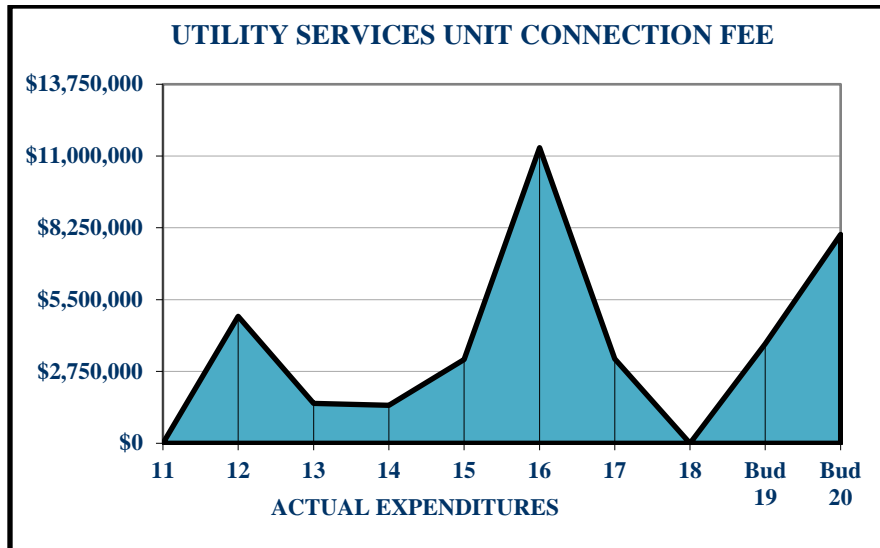
EXPENDITURES:

Unrestricted Revenue Projects	Actual Expense FY '16	Actual Expense FY '17	Actual Expense FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Administrative Building & Warehouse	\$0	\$236,069	\$1,252,592	\$811,339	\$965,529
AI Wastewater Treatment Plant	348,475	69,865	1,109,118	3,423,426	3,304,545
Countywide Force Mains	252,610	471,984	1,287,926	853,039	2,566,768
CR 214 Well Field	65,302	0	0	179,837	1,419,686
CR 214 Water Treatment Plant	0	33,601	378,072	914,152	831,486
Engineering Studies	114,131	165,143	239,900	675,600	791,757
GIS Mapping	331,967	259,251	287,427	1,082,205	1,022,934
Hastings	0	0	377,263	622,736	877,768
Infiltration Inflow	0	151,100	139,798	255,717	199,995
Misc. Labor and Vehicle Credits	0	0	0	0	0
Northwest Plant Well Field	15,499	163,605	1,430,886	634,786	250,496
Northwest Wastewater Treatment Plant	2,924	0	0	139,441	139,441
Northwest Water Treatment Plant	0	0	28,491	87,688	75,188
Reuse Force Mains	166	122,849	199,518	261,967	261,967
Sewage Lift Stations	893,600	1,268,200	1,763,923	1,760,199	1,926,680
SR 16 Wastewater Treatment Plant	11,180	81,040	189,940	4,352,632	3,391,720
SR 207 Wastewater Treatment Plant	0	95,226	0	12,328	12,328
Telemetry	0	328,943	109,676	323,551	363,450
Water Booster Stations	287,807	0	0	192,034	150,483
Water Mains	552,327	373,477	570,963	232,319	683,981
TOTAL	\$2,875,988	\$3,820,353	\$9,365,493	\$16,814,996	\$19,236,202

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 '16	Actual Expense FY '17	Actual Expense FY '18	Adopted Budget FY '19	Adopted Budget FY '20
AI Wastewater Treatment Plant	\$1,333,393	\$133,427	\$0	\$649	\$649
CR 214 Water Plant Improvements	1,966,475	1,689,283	267,441	2,451	2,451
Building Office Expansion	0	0	0	0	2,000,000
CR 214 Wellfield	0	0	0	0	0
Engineering Studies	0	0	0	0	0
Force Mains	1,519,030	0	0	507,022	507,022
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	0	102,439	19,562	1,009,839
Northwest Water Treatment Plant	0	0	294,822	852,178	7,234,335
Northwest Wastewater Treatment Plant	1,761,173	219,089	0	1,078	1,078
Reuse Force Mains	2,603,962	0	0	25,774	25,774
SR 16 Wastewater Treatment Plant	981,598	103,372	0	126,440	3,311
SR 207 Wastewater Treatment Plant	0	0	0	0	0
Sewage Lift Stations	834,924	296,650	0	386	386
Telemetry System	0	0	0	0	0
Water Booster Stations	176,914	310,547	3,010,908	2,047,467	491,549
Water Mains	143,367	479,601	1,855,320	225,948	5,000,635
TOTAL	\$11,320,836	\$3,231,969	\$5,530,930	\$3,808,955	\$16,277,029

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	\$537,773
Balance Forward	<u>0</u>
Grand Total	\$537,773

APPROPRIATION CATEGORY	
Principal	\$366,825
Interest	170,948
Paying Agent Fees	<u>0</u>
Grand Total	\$537,773

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	366,825	170,948	537,773
2021	371,618	161,110	532,728
2022	376,473	151,014	527,487
2023	381,392	140,652	522,044
2024	386,375	130,017	516,392
2025	391,423	119,103	510,526
2026-2034	<u>3,761,139</u>	<u>530,828</u>	<u>4,291,967</u>
Total Outstanding Debt	\$6,035,245	\$1,403,672	\$7,438,917

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	\$896,074
Balance Forward	<u>0</u>
Grand Total	\$896,074

APPROPRIATION CATEGORY	
Principal	\$493,688
Interest	402,386
Paying Agent Fees	<u>0</u>
Grand Total	\$896,074

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	493,688	402,386	896,074
2021	<u>460,629</u>	<u>170,749</u>	<u>631,378</u>
Total Outstanding Debt	\$954,317	\$573,135	\$1,527,452

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	\$26,431	Principal	\$21,981
		Interest	4,450
		Paying Agent Fees	0
Balance Forward	<u>0</u>	Reserve	<u>0</u>
Grand Total	\$26,431	Grand Total	\$26,431

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	21,981	4,450	26,431
2021	22,547	3,836	26,382
2022	23,128	3,254	26,381
2023	23,724	2,657	26,380
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>13,188</u>
Total Outstanding Debt	\$179,329	\$18,569	\$197,894

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	\$3,174,930
Balance Forward	<u>0</u>
Grand Total	\$3,174,930

APPROPRIATION CATEGORY	
Principal	\$820,000
Interest	2,354,930
Paying Agent Fees	<u>0</u>
Grand Total	\$3,174,930

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	820,000	2,354,930	3,174,930
2021	830,000	2,377,826	3,207,826
2022	3,337,058	2,375,214	5,712,272
2023	3,200,738	2,243,607	5,444,345
2024	3,088,333	2,228,674	5,317,007
2025	2,971,393	2,136,939	5,108,332
2026-2042	<u>37,262,752</u>	<u>15,318,429</u>	<u>52,581,181</u>
Total Outstanding Debt	\$51,510,274	\$29,035,619	\$80,545,893

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	\$2,029,843
Balance Forward	<u>0</u>
Grand Total	\$2,029,843

APPROPRIATION CATEGORY	
Principal	\$985,000
Interest	1,044,843
Paying Agent Fees	<u>0</u>
Grand Total	\$2,029,843

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	985,000	1,044,843	2,029,843
2021	1,040,000	994,676	2,034,676
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	\$25,525,000	\$8,959,906	\$34,484,906

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	\$505,513
Balance Forward	<u>0</u>
Grand Total	\$505,513

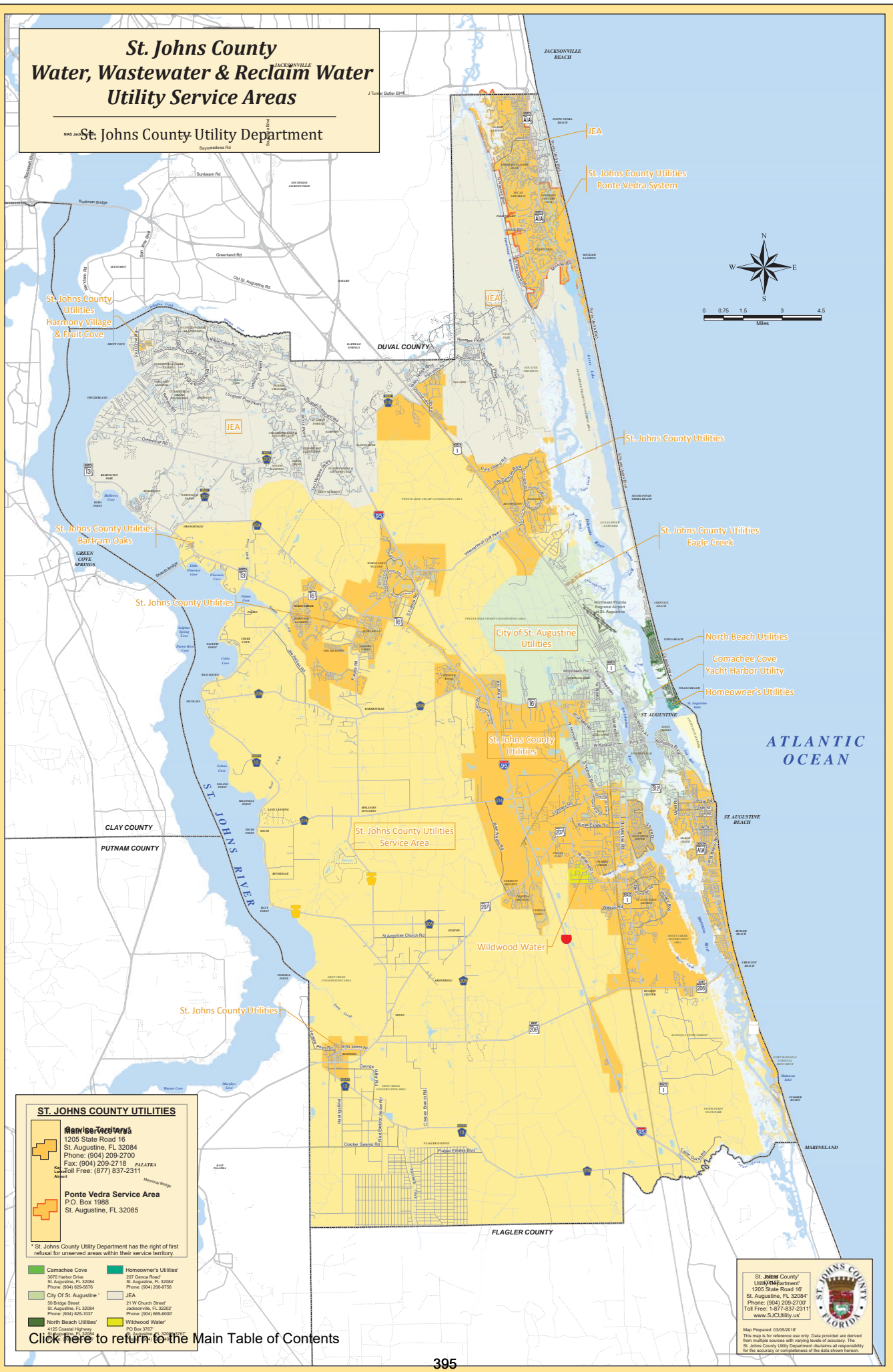
APPROPRIATION CATEGORY	
Principal	\$375,000
Interest	130,513
Paying Agent Fees	<u>0</u>
Grand Total	\$505,513

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	375,000	130,513	505,513
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	\$3,005,000	\$540,453	\$3,545,453

St. Johns County Water, Wastewater & Reclaim Water Utility Service Areas

St. Johns County Utility Department



ST. JOHNS COUNTY UTILITIES

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.

- Camachee Cove
3370 Harbor Drive
St. Augustine, FL 32084
Phone: (904) 828-5676
- Homeowner's Utilities
207 Geneva Road
St. Augustine, FL 32084
Phone: (904) 209-4766
- City Of St. Augustine
50 Bridge Street
St. Augustine, FL 32084
Phone: (904) 825-1037
- North Beach Utilities
4125 Coastal Highway
PO Box 3707
St. Augustine, FL 32084
Phone: (904) 865-6007
- JEA
- Wildwood Water

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St. Johns County
Utility Department
 1205 State Road 16
 St. Augustine, FL 32084
 Phone: (904) 209-2700
 Toll Free: 1-877-837-2311
 www.SJCUtility.us

Map Prepared: 03/05/2018
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.



PONTE VEDRA UTILITY SERVICES FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Intergovernmental Revenue					
Other Federal Grant	\$0	\$0	\$0	\$0	0%
Other Physical Environment Grant	0	828,820	1,593,155	542,685	-66%
Subtotal	\$0	\$828,820	\$1,593,155	\$542,685	-65.9%
Charges for Services					
Water Sales	\$6,512,998	\$6,056,111	\$6,593,300	\$6,747,000	2.3%
Service Fees	131,445	133,602	120,000	120,000	0.0%
Meter Installations	27,515	20,317	13,500	13,500	0.0%
Water Unit Connection Fees	149,511	106,198	91,440	91,440	0.0%
Sewer Fees	5,743,389	6,200,267	6,606,300	7,187,496	8.8%
Sewer Unit Connection Fees	266,477	151,732	115,776	115,776	0.0%
Filing/Application Fees	418	0	0	0	0.0%
Oil & Grease Revenue	11,025	11,250	10,625	10,625	0.0%
Telemetry Fees	32,500	16,250	16,250	16,250	0.0%
Returned Check Service Charges	2,798	2,665	2,000	2,000	0.0%
Subtotal	\$12,878,076	\$12,698,392	\$13,569,191	\$14,304,087	5.4%
Miscellaneous Revenue					
Interest Earnings	\$181,876	\$431,635	\$121,500	\$221,500	82.3%
Net Increase in FV of Investments	(77,499)	(207,359)	0	0	0.0%
Sale of Surplus Property	1,620	6,120	0	0	0.0%
Insurance Proceeds	0	0	0	0	0.0%
Contributions	1,795,448	194,703	0	0	0.0%
Miscellaneous Revenue	2,167	40	0	0	0.0%
Subtotal	\$1,903,612	\$425,139	\$121,500	\$221,500	82.3%
Total Revenue	\$14,781,688	\$13,952,351	\$15,283,846	\$15,068,272	-1.4%
Est Rev Avail for Appropriation	\$14,781,688	\$13,952,351	\$15,283,846	\$15,068,272	-1.4%
Other Financing Sources					
State Revolving Loan Proceeds	\$0	\$10,442,180	\$30,634,608	\$7,614,141	-75.1%
Bond/Bond Premium Proceeds	61,271,643	0	0	0	0.0%
Transfers from Funds	0	12,778,000	0	0	0.0%
Subtotal	\$61,271,643	\$23,220,180	\$30,634,608	\$7,614,141	-75.1%
Estimated Cash Forward	\$11,075,846	\$17,828,121	\$17,435,214	\$18,113,059	3.9%
Total Available Resources	\$87,129,177	\$55,000,652	\$63,353,668	\$40,795,472	-35.6%

PONTE VEDRA UTILITY SERVICES FUND EXPENDITURE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Physical Environment					
Administration	\$1,995,766	\$2,137,656	\$2,333,045	\$2,411,032	3.3%
Water Treatment	732,232	757,310	978,672	879,868	-10.1%
Wastewater Treatment	1,911,653	1,973,068	2,118,953	2,312,259	9.1%
Transmission & Distribution	558,686	556,135	677,284	712,696	5.2%
Lift Stations & Lines	582,001	779,228	682,990	1,092,620	60.0%
SCADA	14,297	16,025	24,408	26,561	8.8%
Unrestricted Revenue Capital Projects	790,505	413,769	3,939,202	4,265,218	8.3%
Unit Connection Fee Capital Projects	500,000	0	0	0	0.0%
SRL Capital Projects	180,040	14,023,874	21,767,515	4,821,354	-77.9%
DSRF Projects	0	365,481	3,784,263	3,646,505	-3.6%
Bond Capital Projects	2,393,232	761,198	4,845,571	2,853,035	-41.1%
Subtotal	\$9,658,412	\$21,783,744	\$41,151,903	\$23,021,148	-44.1%
Non-Operational					
Debt Service	\$3,827,770	\$1,812,501	\$3,810,233	\$3,807,633	-0.1%
Trane Lease Debt Service	18,749	3,904	18,781	18,781	0.0%
SRL Debt Service	288,438	108,373	429,850	429,850	0.0%
Depreciation	1,446,437	1,617,771	1,591,080	1,700,784	6.9%
Salary & Benefit Compensation	20,163	9,208	0	0	0.0%
Bad Debt Expense	0	17,096	0	0	0.0%
Asset Disposition	0		0		0.0%
Bond Amortization	49,481	51,747	54,429	57,000	4.7%
Transfer to Funds	0	12,810,088	0	0	0.0%
Other	88,277	0	0	0	0.0%
Subtotal	\$5,739,315	\$16,430,688	\$5,904,373	\$6,014,048	1.9%
Reserves					
Reserve	\$0	\$0	\$8,776,133	\$0	-100.0%
Reserve for Capital Outlay	0	0	453,226	4,424,669	876.3%
Debt Service Reserve	0	0	2,510,093	1,436,540	-42.8%
Contingency Reserve	0	0	1,673,134	2,142,745	28.1%
Customer Deposit Reserve	0	0	303,040	284,395	-6.2%
Renewal & Replacement	0	0	659,980	696,725	5.6%
Current Account Reserve	0	0	1,921,786	2,775,202	44.4%
Subtotal	\$0	\$0	\$16,297,392	\$11,760,276	-27.8%
GRAND TOTAL	\$15,397,727	\$38,214,432	\$63,353,668	\$40,795,472	-35.6%

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

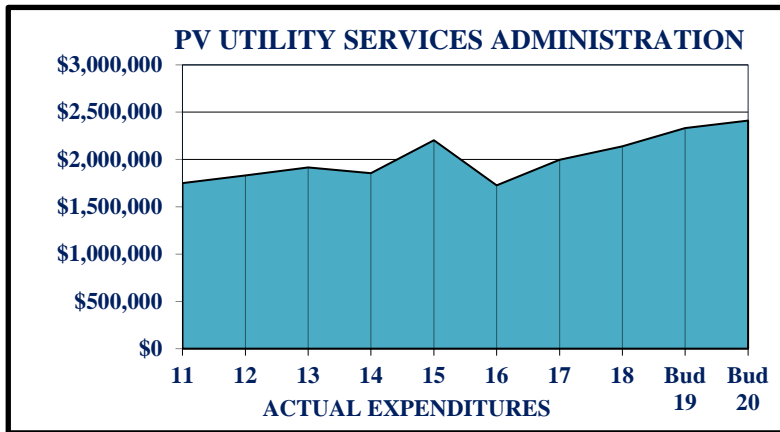
DEPARTMENT: UTILITY SERVICES

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 10,275 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 2020 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 '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$366,546	\$362,716	\$427,447	\$451,673	\$446,378
Operating Expenses	1,400,583	1,633,046	1,672,378	1,876,372	1,959,654
Capital Outlay	(41,037)	0	37,828	5,000	5,000
Other Expense	4	4	3	0	0
TOTAL	\$1,726,096	\$1,995,766	\$2,137,656	\$2,333,045	\$2,411,032

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Implemented a Utility Social Media campaign to provide timely and beneficial information to the public through Facebook and Twitter.
- ◆ Completed a majority of construction on 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, and are in the process to repair another 50 by the close of the 2019 calendar year.
- ◆ 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 continued design and construction for the rehabilitation of 20+ 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	8	8	8
	Total Operating and Maintenance Expenditures	\$1,767,129	\$2,250,898	\$2,406,032
	Total Ponte Vedra Utility CIP Budget Managed	\$15,564,323	\$17,864,635	\$15,586,112
O U T P U T	Number of Customer Accounts (Water ERC's)	14,013	14,160	14,250
	Number of Service Requests Performed	4,594	4,388	4,500
	Number of Work Orders Issued	1,416	1,016	1,200
E F F I C	% Program Cost of Total Utility Budget (excluding Reserves)	4.6%	7.9%	8.3%
	Number of Meters Read & Billed per Month	10,226	10,267	10,325
	Customer Accounts per Billing/CS Staff	2,336	2,360	2,375
E F F E C T	Lost Time Due to Workplace Accidents (days)	0	0	0
	Average Monthly Utility Bill – 8k gals. (Water & Sewer)	\$77.10	\$81.91	\$86.18
	% of Customers on Credit Card /ACH/Alternative Payment Methods	71%	73%	75%

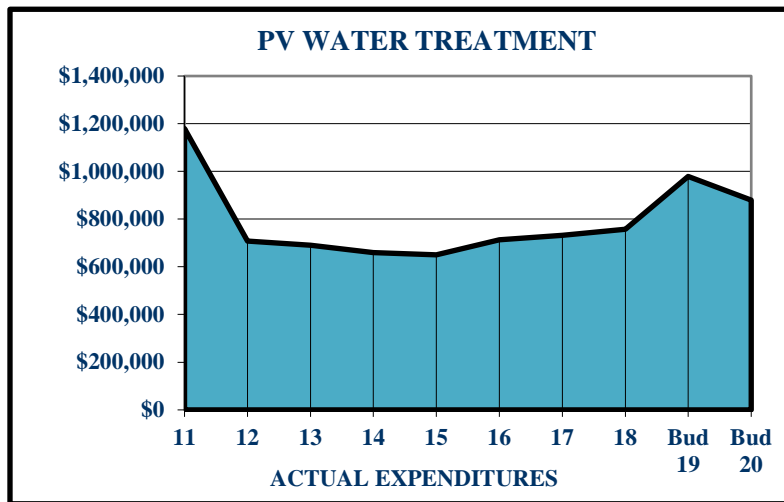
ENTERPRISE FUNDS

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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects a decrease in personal and operating expenses.

REVENUE:

The revenue to fund this Program is provided by Water and Wastewater Fees and Service Charges.

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$241,398	\$259,107	\$286,512	\$336,423	\$308,584
Operating Expenses	472,232	436,302	445,569	642,249	540,984
Capital Outlay	0	36,823	25,229	0	30,300
TOTAL	\$713,630	\$732,232	\$757,310	\$978,672	\$879,868

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Completed well assessment and rehab on Innlet Beach Well #3.
- ◆ Completed well assessment and rehab on Plantations Well #4.
- ◆ Replaced cathodic protection anodes on Plantations Ground Storage Tank.
- ◆ Completed rehab on concrete dome of Innlet Beach Ground storage Tank.
- ◆ Replaced aerator structure on Innlet Beach Ground Storage Tank.
- ◆ 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTEs)	4	4	4
	Total Operating and Maintenance Expenditures	\$732,081	\$882,175	\$849,568
O U T P U T	Number of Customer Accounts (Water ERC's)	14,013	14,060	14,125
	Millions of Gallons Pumped and Purchased	1,475.326	1,531.243	1,561.867
E F F I C	% Program Cost of Total Utility Budget (excluding Reserves)	1.9%	3.1%	2.9%
	Program Cost per Customer Account	52.24	62.74	60.15
	Average Flow (MGD) / FTE	1.010	1.048	1.069
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

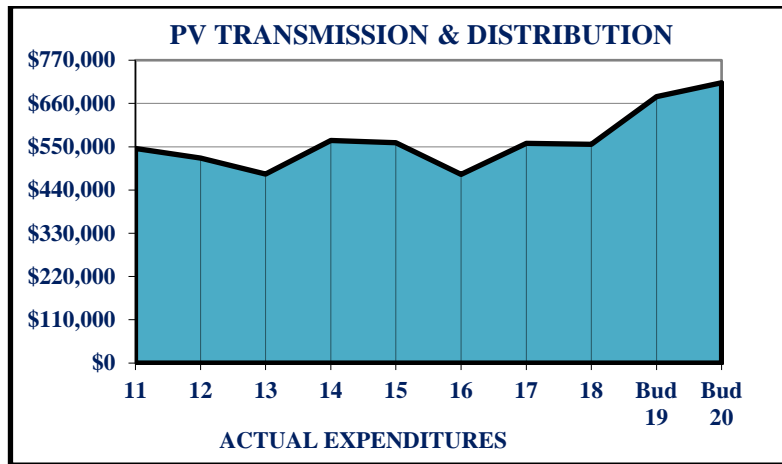
ENTERPRISE FUNDS

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 340 miles of water, sewer and reuse mains throughout the utility service area and has approximately 14,000 water/sewer/reuse services connected. This program also maintains and repairs 940 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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating increases.

REVENUE:

The revenue to fund this program is provided by Water and Wastewater Fees and Service Charges.

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$293,419	\$326,568	\$314,071	\$309,354	\$325,971
Operating Expenses	186,237	210,688	161,671	350,680	319,725
Capital Outlay	0	21,430	80,393	17,250	67,000
TOTAL	\$479,656	\$558,686	\$556,135	\$677,284	\$712,696

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Processed approximately 3,894 utility locate work orders.
- ◆ Completed approximately 769 work orders for a variety of maintenance issues.
- ◆ Responded to approximately 61 after normal work hour emergency call outs.
- ◆ Maintained and repaired approximately 340 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTE's)	4	4	4
	Total Operating and Maintenance Expenditures	\$475,742	\$606,368	\$645,696
O U T P U T	Length of Water & Sewer Mains/ Maintained (miles)	340	343	346
	# of Taps Installed	16	17	20
	# of Water and Sewer Line Locates	4,019	3,894	4,000
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%

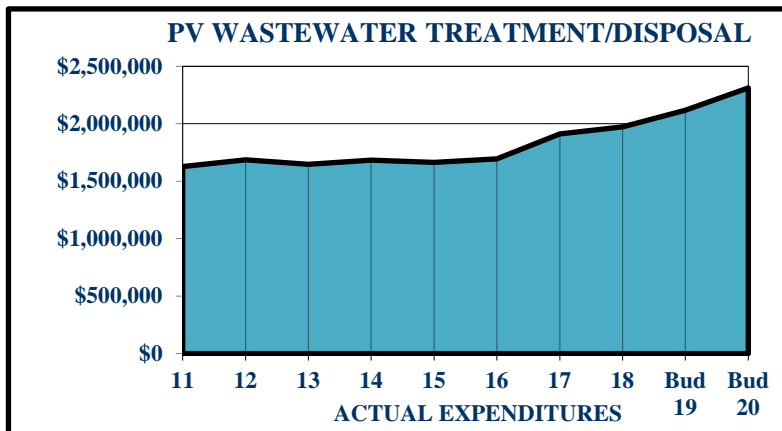
ENTERPRISE FUNDS

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, Innlet Beach, Players Club and Sawgrass. Class “B” aerobically digested sludge is disposed of by land spreading after dewatering by centrifuge. These four facilities comprise a total capacity of 3.5 million gallons per day (Marsh Landing-800,000, Innlet Beach-500,000, Players Club-700,000 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 2020 HIGHLIGHTS: The budget primarily reflects normal operating increases.

REVENUE:

The revenue to fund this Program is provided by Water and Wastewater User Fees.

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$696,963	\$756,895	\$877,435	\$907,994	\$900,464
Operating Expenses	998,477	1,136,269	1,057,449	1,208,359	1,346,795
Capital Outlay	0	18,489	38,184	2,600	65,000
TOTAL	\$1,695,440	\$1,911,653	\$1,973,068	\$2,118,953	\$2,312,259

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.
- ◆ Completed necessary repairs of all electrical at the wastewater treatment plants.
- ◆ Completed vibration analysis and necessary repairs on all blowers/motors at all wastewater treatment plants.
- ◆ Completing construction of the Ponte Vedra Water Reclamation Facility (2.4 MGD) to replace the aging Sawgrass, Players Club, and Inlet Beach WWTF's. The PV WRF has been placed into service.
- ◆ 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTE's)	11	11	11
	Total Operating and Maintenance Expenditures	\$1,934,884	\$2,082,124	\$2,247,259
O U T P U T	Number of Samples Collected & Analyzed	12,800	12,800	12,800
	Number of Customer Accounts (Sewer ERC's)	12,310	12,347	12,593
	Million Gallons Treated or Wholesaled per Year	1,100	1,111	763
	Wet Tons Solids processed	1,440	1,542	1,550
E F F I C	% Program Cost of Total Utility Budget (excluding Reserves)	5.1%	7.3%	7.7%
	% of Samples in Compliance	99.9%	99.9%	99.0%
	Average Flow (MGD) / FTE	0.274	0.277	0.19
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	91%	82%	91%

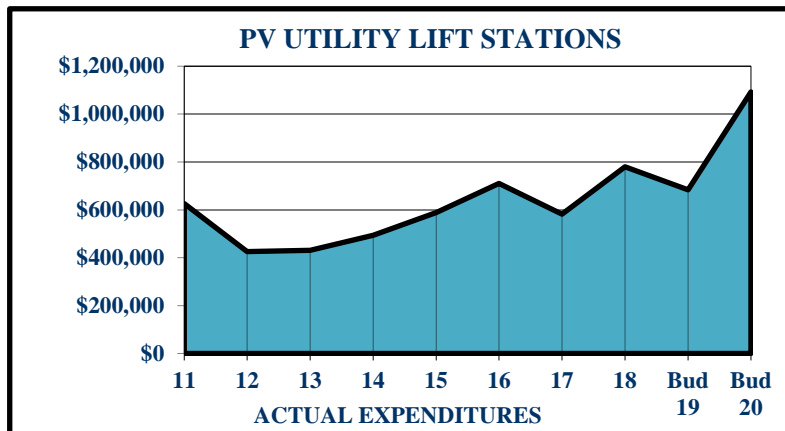
ENTERPRISE FUNDS

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 84 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 2020 HIGHLIGHTS: The budget reflects an increase primarily due to an increase in Capital Outlay for a VACCON truck.

REVENUE:

The revenue to fund this program is provided by Water and Wastewater User Fees and Service Charges.

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$222,698	\$229,885	\$238,457	\$253,243	\$243,241
Operating Expenses	269,296	308,212	289,804	381,247	409,379
Capital Outlay	218,723	43,904	250,967	48,500	440,000
TOTAL	\$710,717	\$582,001	\$779,228	\$682,990	\$1,092,620

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Rehabilitated nine (9) lift stations.
- ◆ Pumped out 10 Step Tanks for preventative maintenance.
- ◆ Replaced mechanical pumping equipment at four (4) lift stations and replaced electronic level controllers at three (3) other lift stations.
- ◆ Installed suction pipes for bypassing on twenty-nine (29) lift stations for maintenance and emergency pump outs.
- ◆ Installed for (4) High-Vent odor control 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 '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTE's)	4	4	4
	Total Operating and Maintenance Expenditures	\$528,261	\$581,303	\$652,620
	Total Number of Lift Stations / Step Tanks	84/193	84/193	86/195
O U T P U T	Number of Lift Stations Rebuilt	2	9	15
	Number of Wetwells Refurbished	2	4	13
	Number of Step Tanks Replaced	16	18	20
E F F I C	% Program Cost of Total Utility Budget less Reserves	1.4%	2.0%	2.2%
	Average Hours per Employee per Call Out	2.5	2.5	2.5
	Average # of Call Outs per Month	16	15	16
E F F E C T	% Response Time Within 60 minutes	100%	100%	100%
	Time Loss Due to Workplace Accidents (days)	0	2	0
	% of Employees Licensed and/or Certified	75%	100%	100%

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

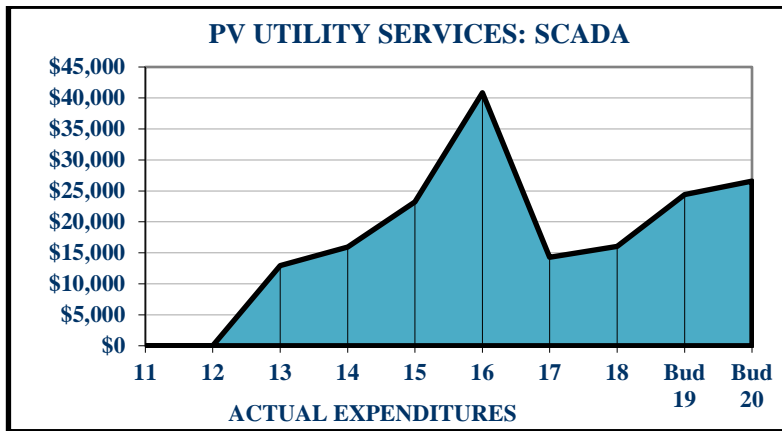
DEPARTMENT: PONTE VEDRA UTILITY SERVICES

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 Vedra Service Area to include Water, Wastewater and Lift Station facilities. Management and staff oversee daily operations related to SCADA, Security and 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 and Security 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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects normal operating increases.

REVENUE: This program is funded through water and wastewater fees.

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	40,847	14,297	16,025	24,408	26,561
Capital Outlay	0	0	0	0	0
TOTAL	\$40,847	\$14,297	\$16,025	\$24,408	\$26,561

ENTERPRISE FUNDS

MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ All of Ponte Vedra SCADA systems are now either directly connected to the hardwired county Network or connected through the 4RF digital radio system. No more slow analog radio system.
- ◆ Supporting the Players Club WRF SCADA and I&C vendors. Making sure that everything interfaces correctly by controlling and assigning IP address information to the vendor PLC's and associated equipment.
- ◆ Supported the integration of Cranes Lake, Remington, Merganzer and Landrum Lift stations into the SCADA system
- ◆ Rewrote the RTU application for Sawgrass WTP.

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
- Complete all of the testing for Players Club WRF and integrate the TPC Pond level receiver into the new ICP-500 cabinet.
- Complete the Ground Halo and coax connections in the PC WRF Storage buildings data room. Including the completion of the fiber optic loop from ICP-200 cabinet.
- Complete the RTU verification testing for compatibility with the new VTSCADA application.

PERFORMANCE MEASURES		Actual FY '18	Estimated FY '19	Adopted FY '20
I N P U T	Number of Full-time Equivalents (FTE's) *	0	0	0
	Total Operating and Maintenance Expenditures	\$16,025	\$23,358	\$26,561
	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 *	7	7	8
	% Program Cost of Total Utility Budget	0.0%	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

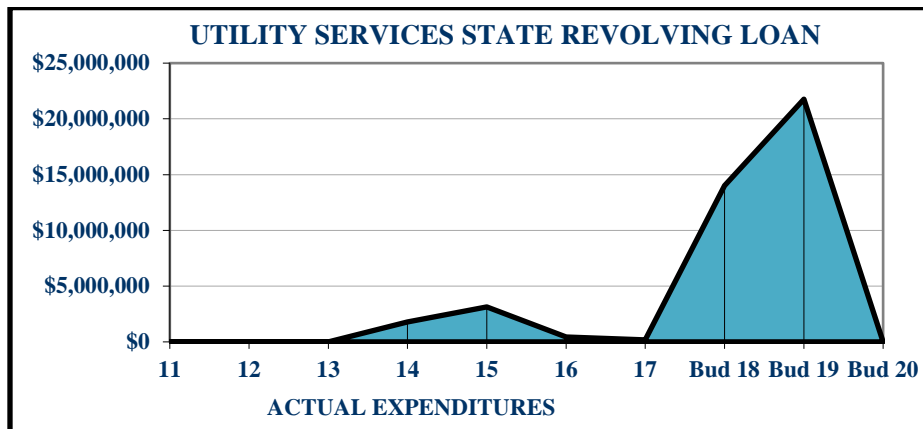
Innlet Beach Water Treatment Plant: SRF Loan funded construction of well #1 rehabilitation including a new casing sleeve and pump.

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 '16	Actual Expense FY '17	Actual Expense FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Inlet Beach Water Treatment Plant	\$0	\$0	\$0	\$0	\$0
Lift Stations	0	0	0	1,300,000	697,673
Marsh Landing Water Treatment Plant	0	0	0	0	0
Plantation Water Treatment Plant	0	0	0	0	0
Water Meter Replacement	448,791	180,040	0	0	0
Players Club WW Treatment Plant	0	0	14,023,875	20,467,515	4,123,681
TOTAL	\$448,791	\$180,040	\$14,023,875	\$21,767,515	\$4,821,354

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.

Innlet Beach Water Treatment Plant: Improvements to enhance or expand the treatment capability of the plant.

Innlet 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.

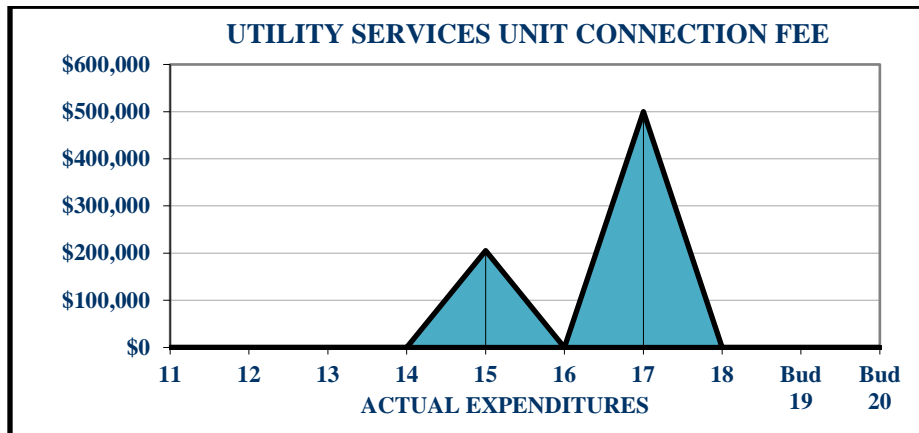
EXPENDITURES:

Unrestricted Revenue	Actual Expense FY '16	Actual Expense FY '17	Actual Expense FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Engineering Services	\$31,097	\$0	\$0	\$182,272	\$182,272
Force Mains	4,237	0	13,793	258,522	333,666
GIS Mapping	0	0	0	125,000	125,000
Gravity Sewer Rehabilitation	59,258	10,415	0	90,640	190,640
Inlet Beach WTP	0	129,400	63,445	170,999	70,999
Inlet Beach WWTP	0	0	0	175,000	175,000
Marsh Landing WTP	18,001	49,800	0	175,421	75,421
Marsh Landing WWTP	775	33,607	69,884	245,975	185,864
Plantation WTP	17,657	53,559	0	254,368	104,368
Players Club WWTP	990	7,496	2,999	408,628	404,988
Pump Stations	474,911	360,258	208,554	615,662	867,690
Sawgrass WTP	0	10,272	0	443,854	793,854
Sawgrass WWTP	72,851	0	0	253,743	253,743
Telemetry	0	37,548	0	204,737	204,737
Water Mains	20,706	98,150	55,094	334,381	296,976
TOTAL	\$700,483	\$790,505	\$413,770	\$3,939,202	\$4,265,218

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.
Other Unrestricted Revenue Projects: Miscellaneous unrestricted revenue projects to address needed expansion.



REVENUES:
 The listed Utility Services Projects are funded from Ponte Vedra Utility water and sewer unit connection fees.

EXPENDITURES:

Unrestricted Revenue	Actual Expense FY '16	Actual Expense FY '17	Actual Expense FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Players Club WWTP	\$0	\$500,000	\$0	\$0	\$0
Other Unrestricted Revenue Projects	0	0	0	0	0
TOTAL	\$0	\$500,000	\$0	\$0	\$0

ENTERPRISE FUNDS

SERVICE AREA: PHYSICAL ENVIRONMENT

DEPARTMENT: UTILITY SERVICES

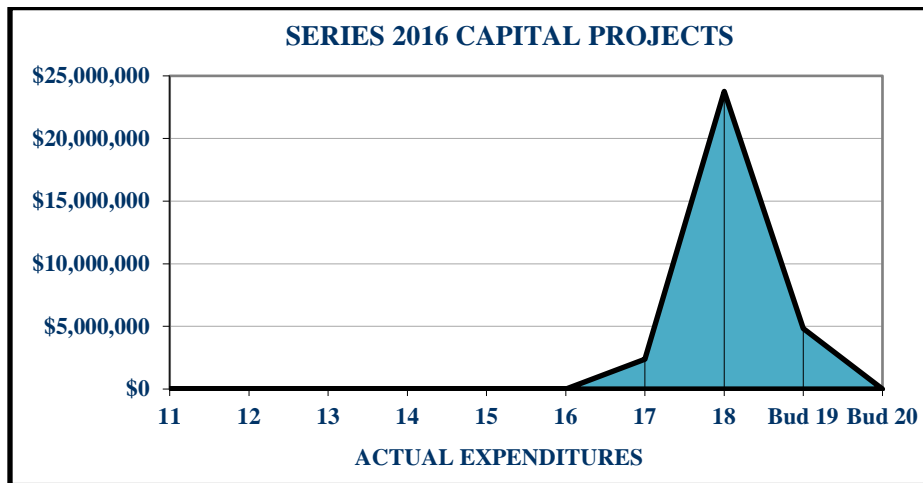
PROGRAM: SERIES 2016 CAPITAL PROJECTS

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 '16	Actual Expense FY '17	Actual Expense FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Players Club WW Treatment Plant	\$0	\$1,822,225	\$859	\$301,917	\$123,713
Lift Stations	0	264,285	486,214	3,399,501	2,398,393
Gravity Sewer Rehab	0	306,722	274,125	1,144,153	330,929
TOTAL	\$0	\$2,393,232	\$761,198	\$4,845,571	\$2,853,035

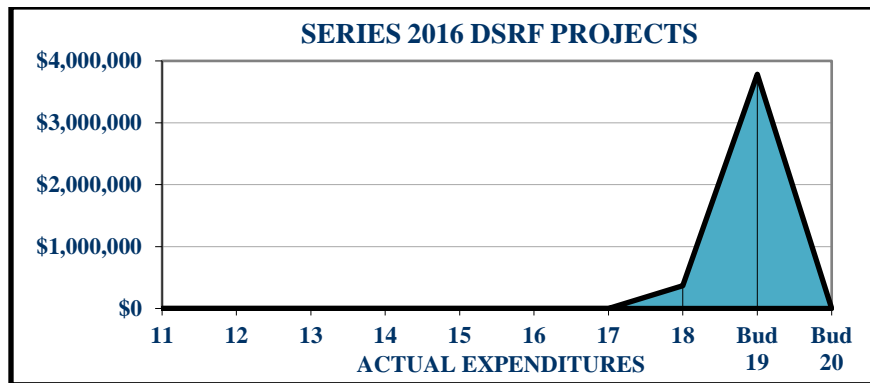
ENTERPRISE FUNDS

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 '16	Actual Expense FY '17	Actual Expense FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Marsh Landing WW Treatment Plant	\$0	\$0	\$0	\$2,000,000	\$1,862,242
Series 2016 DSRF Projects	0	0	\$0	149,744	149,744
Players Club WW Treatment Plant	0	0	365,481	1,634,519	1,634,519
TOTAL	\$0	\$0	\$365,481	\$3,784,263	\$3,646,505

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	\$18,781
Balance Forward	<u>0</u>
Grand Total	\$18,781

APPROPRIATION CATEGORY	
Principal	\$15,619
Interest	3,162
Reserve	<u>0</u>
Grand Total	\$18,781

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	15,619	3,162	18,781
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	\$127,423	\$13,195	\$140,618

DEBT SERVICE FUNDS

PONTE VEDRA UTILITY SERVICES DEBT SERVICE, State Revolving Loan

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	\$429,850	Principal	\$324,227
		Interest	105,623
Balance Forward	<u>0</u>	Paying Agent Fees	<u>0</u>
Grand Total	\$429,850	Grand Total	\$429,850

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	324,227	105,623	429,850
2021	245,436	96,686	342,122
2022	250,667	91,455	342,122
2023	256,009	86,112	342,121
2024	261,465	80,656	342,121
2025	267,038	75,084	342,122
2026-2036	<u>3,341,039</u>	<u>422,290</u>	<u>3,763,329</u>
Total Outstanding Debt	\$4,945,881	\$957,906	\$5,903,787

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	\$3,807,633
Balance Forward	<u>0</u>
Grand Total	\$3,807,633

APPROPRIATION CATEGORY	
Principal	\$1,600,000
Interest	2,207,633
Paying Agent Fees	<u>0</u>
Grand Total	\$3,807,633

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	1,600,000	2,207,633	3,807,633
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	\$46,660,000	\$22,785,383	\$69,445,383

CONVENTION CENTER FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Special Assessments					
Non-Ad Valorem Assessment	\$583,036	\$632,720	\$604,670	\$656,679	8.6%
Charges for Services					
Recording Fees	\$95	\$0	\$0	\$0	0.0%
Event Revenue	0	0	0	0	0.0%
Attorney Fees	525	0	0	0	0.0%
Legal Settlements	0	0	0	0	0.0%
Minimum Revenue Guarantee	16,210	46,206	10,402	50,864	389.0%
Operating Fees	100,000	100,000	100,000	100,000	0.0%
Occupancy Fees	244,573	230,068	272,857	244,339	-10.5%
Hall of Fame Admissions	15,808	17,816	16,078	18,021	12.1%
Hotel Guaranteed Payments	184,129	175,728	175,728	170,739	-2.8%
Subtotal	\$561,340	\$569,818	\$575,065	\$583,963	1.5%
Miscellaneous					
Interest Earnings	\$1,177	\$0	\$0	\$0	0.0%
Interest Earnings - SBA	8,890	22,534	6,925	9,972	44.0%
Interest - Short Term	5,437	569	569	0	-100.0%
FEIT Earnings	337	2,771	1,063	3,533	232.4%
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	0	2,357	0	0	0.0%
Subtotal	\$15,841	\$28,231	\$8,557	\$13,505	57.8%
Total Revenue	\$1,160,217	\$1,230,769	\$1,188,292	\$1,254,147	5.5%
Est Rev Avail for Appropriation	\$1,160,217	\$1,230,769	\$1,188,292	\$1,254,147	5.5%
Other Financing Sources					
Transfer from Funds	\$268,055	\$287,640	\$271,760	\$229,096	-15.7%
Estimated Cash Forward	\$1,867,528	\$1,883,096	\$1,987,761	\$1,976,669	-0.6%
Total Available Resources	\$3,295,800	\$3,401,505	\$3,447,813	\$3,459,912	0.4%

CONVENTION CENTER FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Non-Operational					
Debt Service	\$1,412,608	\$1,422,813	\$1,428,288	\$1,432,067	0.3%
Net Escrow Agent Payments	0	0	0	0	0.0%
Cost of Issuance	0	0	0	0	0.0%
Depreciation	220,741	220,741	220,000	220,000	0.0%
Bad Debt Expense	0	0	0	0	0.0%
Refund P/Y Revenues	2	0	0	0	0.0%
Amortization	244,791	244,791	244,792	40,799	-83.3%
Contractual Services	0	30,000	50,000	20,000	-60.0%
Clerk of Court Services	95	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Reserve	0	0	1,504,733	1,747,046	16.1%
GRAND TOTAL	\$1,878,237	\$1,918,345	\$3,447,813	\$3,459,912	0.4%

ENTERPRISE FUNDS

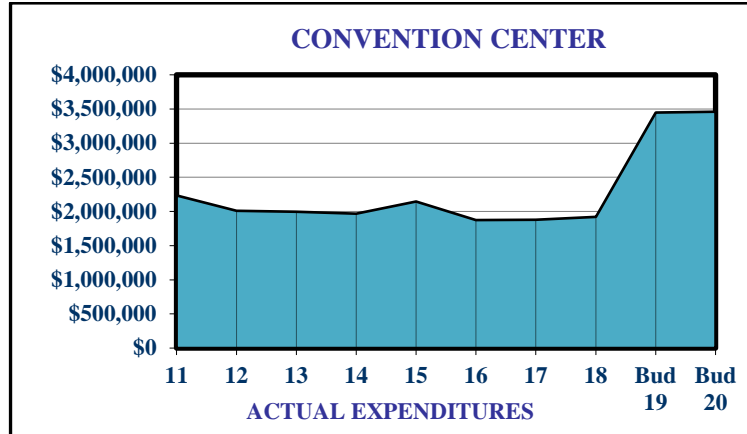
SERVICE AREA: ECONOMIC ENVIRONMENT

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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects the refunding of the 2003 Gulf Breeze Capital Improvement Bond in FY 2014 and lower Debt Service payments.

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.

EXPENDITURES:

Category	Actual Expenditures FY '16	Actual Expenditures FY '17	Actual Expenditures FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Operating Expense	\$474	\$95	\$30,000	\$50,000	\$20,000
Amortization	244,791	244,791	244,791	244,792	40,799
Depreciation	220,741	220,741	220,741	220,000	220,000
Debt Service	1,408,633	1,412,608	1,422,813	1,428,288	1,432,067
Other Expense	0	0	0	0	0
Reserve	0	0	0	1,504,733	1,747,046
TOTAL	\$1,874,639	\$1,878,235	\$1,918,345	\$3,447,813	\$3,459,912

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.

REVENUE CATEGORY	
Convention Center Revenue	\$1,418,562
Interest	13,505
Balance Forward	<u>0</u>
Grand Total	\$1,432,067

APPROPRIATION CATEGORY	
Principal	\$1,397,000
Interest	35,067
Paying Agent Fees	<u>0</u>
Grand Total	\$1,432,067

DEBT SERVICE SCHEDULE			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	1,397,000	35,067	1,432,067
2021	<u>1,437,000</u>	<u>5,030</u>	<u>1,442,030</u>
Total Outstanding Debt	\$2,834,000	\$40,097	\$2,874,097

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 \$3,139,661

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 \$42,550,758

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 \$1,030,560/171,133

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.

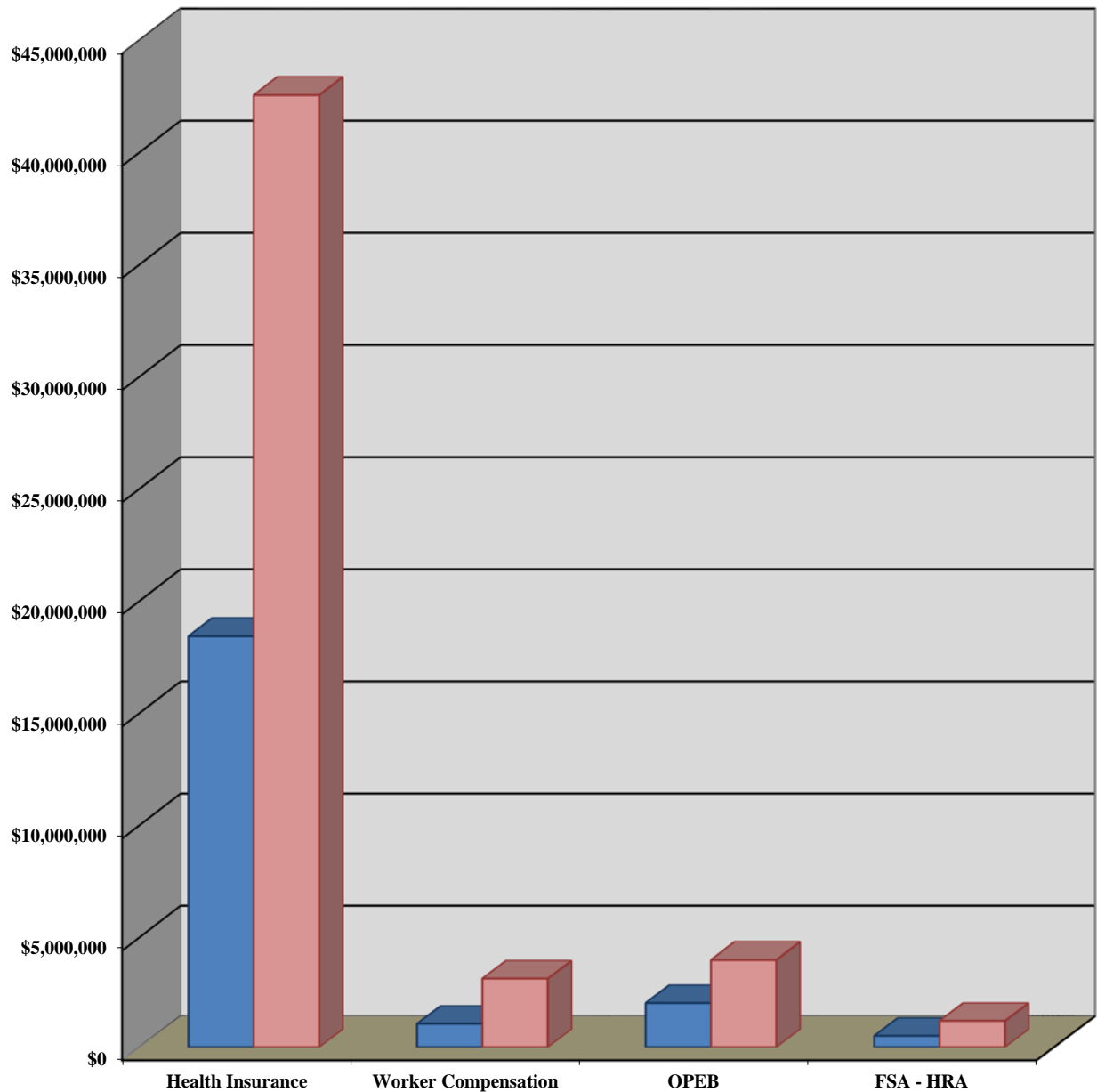
HRA – MEDICAL FUND \$0

This Health Reimbursement Account (HRA) Fund is technically a Trust and Agency Fund for the purpose of accounting for the County’s funded contribution for employees that elect high deductible healthcare coverage. These accounts reimburse such employees for incurred medical expenses not covered under their healthcare plan.

OPEB TRUST FUND \$3,987,883

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 FY2010 and FY2020



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 '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Charges for Service					
Board of County Commission Payroll	\$1,267,942	\$2,099,292	\$2,073,992	\$2,381,269	14.8%
Property Appraiser Payroll	6,331	10,460	9,962	9,050	-9.2%
Supervisor of Elections Payroll	1,159	1,743	1,317	1,994	51.4%
Tax Collector Payroll	4,551	7,314	6,688	8,307	24.2%
Clerk of Courts Payroll	6,124	10,372	9,504	11,404	20.0%
Subtotal	\$1,286,107	\$2,129,181	\$2,101,463	\$2,412,024	14.8%
Miscellaneous Revenue					
Interest Earnings	\$1,004	\$57	\$1,000	\$1,000	0.0%
Net Increase in FV of Investments	0	0	0	0	0.0%
Refund - Prior Year Expense	0	0	0	0	0.0%
Subtotal	\$1,004	\$57	\$1,000	\$1,000	0.0%
Total Estimated Revenues	\$1,287,111	\$2,129,238	\$2,102,463	\$2,413,024	14.8%
Less Statutory Reduction	0	0	(50)	(50)	0.0%
Est Rev Available for Approp	\$1,287,111	\$2,129,238	\$2,102,413	\$2,412,974	14.8%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$499,398	\$28,650	\$178,445	\$726,687	307.2%
Total Available Resources	\$1,786,509	\$2,157,888	\$2,280,858	\$3,139,661	37.7%

WORKER COMPENSATION FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
General Government					
Worker Compensation	\$275,207	\$284,582	\$299,958	\$308,554	2.9%
Minimum Premium	1,482,652	1,666,989	1,837,066	1,737,152	-5.4%
Non-Operational					
Reserve	\$0	\$0	\$0	\$0	0.0%
Salary Adjustments	0	0	0	0	0.0%
Claims Reserve	0	0	143,834	1,093,955	660.6%
GRAND TOTAL	\$1,757,859	\$1,951,571	\$2,280,858	\$3,139,661	37.7%

HEALTH INSURANCE FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Actual FY '20	% Change
Charges for Service					
Board of County Commission Payroll	\$14,069,787	\$14,425,962	\$15,001,874	\$15,713,716	4.7%
Sheriff Payroll	7,388,659	7,883,565	8,381,020	8,681,139	3.6%
Property Appraiser Payroll	608,542	584,752	571,122	506,228	-11.4%
Supervisor of Elections Payroll	119,840	122,083	120,720	129,126	7.0%
Tax Collector Payroll	802,363	824,570	855,795	851,246	-0.5%
Clerk of Courts Payroll	1,124,544	1,122,432	1,178,914	1,228,915	4.2%
Subtotal	\$24,113,735	\$24,963,363	\$26,109,445	\$27,110,370	3.8%
Miscellaneous Revenue					
Interest Earnings	\$39,980	\$196,599	\$33,000	\$75,000	127.3%
Insurance Proceeds	325,616	232,652	100,000	100,000	0.0%
Contributions	50,000	100,000	50,000	0	-100.0%
Refund- Prior Year Expense	26,470	4,146	0	0	0.0%
Subtotal	\$442,066	\$533,396	\$183,000	\$175,000	-4.4%
Total Estimated Revenues	\$24,555,801	\$25,496,759	\$26,292,445	\$27,285,370	3.8%
Less Statutory Reduction	0	0	(9,150)	(8,750)	-4.4%
Est Rev Available for Approp	\$24,555,801	\$25,496,759	\$26,283,295	\$27,276,620	3.8%
Other Financing Sources					
Transfers from Funds	\$5,829,445	\$3,601,244	\$3,712,883	\$3,712,883	0.0%
Subtotal	\$5,829,445	\$3,601,244	\$3,712,883	\$3,712,883	0.0%
Estimated Cash Carryforward	\$1,676,351	\$9,590,410	\$10,101,018	\$11,561,255	14.5%
Total Available Resources	\$32,061,597	\$38,688,413	\$40,097,196	\$42,550,758	6.1%

HEALTH INSURANCE FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Actual FY '20	% Change
General Government					
Administration Fees & Claims	\$18,275,067	\$19,582,143	\$21,744,866	\$23,531,450	8.2%
Standard Life Insurance	233,744	242,311	258,000	258,000	0.0%
Re-insurance / Stop Loss	735,614	933,943	950,000	950,000	0.0%
Prescription Drugs	5,178,566	5,744,308	7,646,578	6,950,625	-9.1%
Program Operating Expenses	395,749	164,578	229,950	119,580	-48.0%
Program Events	28,554	28,774	50,000	50,000	0.0%
HRA Medical Claims	17,472	649,901	1,093,000	1,093,000	0.0%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$16,000	100.0%
Unpaid Claims Liability	0	0	3,391,808	4,126,090	21.6%
Reserve	0	0	4,732,994	5,456,013	15.3%
GRAND TOTAL	\$24,864,766	\$27,345,958	\$40,097,196	\$42,550,758	6.1%

FSA MEDICAL FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Charges for Service					
Board of County Commission Payroll	\$392,982	\$381,194	\$379,742	\$423,284	11.5%
Sheriff Payroll	252,224	254,891	256,846	279,921	9.0%
Property Appraiser Payroll	45,092	9,502	9,821	10,764	9.6%
Supervisor of Elections Payroll	0	0	0	0	0.0%
Tax Collector Payroll	29,325	31,663	29,573	31,726	7.3%
Clerk of Courts Payroll	20,491	20,891	20,111	27,025	34.4%
Subtotal	\$740,114	\$698,141	\$696,093	\$772,720	11.0%
Miscellaneous Revenue					
Interest Earnings	\$1,580	\$2,422	\$1,000	\$2,500	150.0%
Subtotal	\$1,580	\$2,422	\$1,000	\$2,500	150.0%
Total Estimated Revenues	\$741,694	\$700,563	\$697,093	\$775,220	11.2%
Less Statutory Reduction	0	0	0	(125)	0.0%
Est Rev Available for Approp	\$741,694	\$700,563	\$697,093	\$775,095	11.2%
Estimated Cash Carryforward	\$157,209	\$206,167	\$143,432	\$255,465	78.1%
Total Available Resources	\$898,903	\$906,729	\$840,525	\$1,030,560	22.6%

FSA MEDICAL FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
General Government					
FSA Medical Claims	\$692,735	\$713,226	\$840,525	\$1,030,560	22.6%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$692,735	\$713,226	\$840,525	\$1,030,560	22.6%

FSA DEPENDENT FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Charges for Service					
Board of County Commission Payroll	\$67,155	\$80,280	\$76,149	\$95,222	25.0%
Sheriff Payroll	18,657	25,070	25,070	25,300	0.9%
Property Appraiser Payroll	200	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	0	501	501	1,200	139.5%
Subtotal	\$86,012	\$105,852	\$101,720	\$121,722	19.7%
Miscellaneous Revenue					
Interest Earnings	\$358	\$627	\$521	\$750	44.0%
Subtotal	\$358	\$627	\$521	\$750	44.0%
Total Estimated Revenues	\$86,370	\$106,479	\$102,241	\$122,472	19.8%
Less Statutory Reduction	0	0	0	-38	0.0%
Est Rev Available for Approp	\$86,370	\$106,479	\$102,241	\$122,434	19.8%
Estimated Cash Carryforward	\$28,899	\$37,988	\$43,753	\$48,699	11.3%
Total Available Resources	\$115,269	\$144,467	\$145,994	\$171,133	17.2%

FSA DEPENDENT FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
General Government					
FSA Dependent Claims	\$79,280	\$102,791	\$145,994	\$171,133	17.2%
Non-Operational					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$79,280	\$102,791	\$145,994	\$171,133	17.2%

HRA MEDICAL FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Charges for Service					
Board of County Commission Payroll	\$63,625	\$0	\$0	\$0	0.0%
Sheriff Payroll	0	0	0	0	0.0%
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	3,000	0	0	0	0.0%
Subtotal	\$66,625	\$0	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earnings	\$551	\$0	\$0	\$0	0.0%
Subtotal	\$551	\$0	\$0	\$0	0.0%
Total Estimated Revenues	\$67,176	\$0	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$67,176	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$28,727	\$40,788	\$0	\$0	0.0%
Total Available Resources	\$95,903	\$40,788	\$0	\$0	0.0%

HRA MEDICAL FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
General Government					
FSA Dependent Claims	\$55,115	\$0	\$0	\$0	0.0%
Non-Operational					
Transfer to Funds	\$0	\$40,788	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$55,115	\$40,788	\$0	\$0	0.0%

OPEB TRUST FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Charges for Service					
Board of County Commission Payroll	\$1,352,281	\$1,492,828	\$1,219,824	\$990,379	-18.8%
Sheriff Payroll	702,138	749,766	591,336	489,876	-17.2%
Property Appraiser Payroll	59,100	58,072	45,408	31,542	-30.5%
Supervisor of Elections Payroll	11,090	12,276	9,288	8,000	-13.9%
Tax Collector Payroll	74,458	82,548	61,920	50,154	-19.0%
Clerk of Courts Payroll	106,750	119,144	87,720	78,441	-10.6%
Self Pay Insurers	1,569,653	1,597,644	1,612,139	1,662,115	3.1%
Subtotal	\$3,875,470	\$4,112,278	\$3,627,635	\$3,310,507	-8.7%
Miscellaneous Revenue					
Interest Earnings	\$3,437,042	\$2,435,764	\$9,738	\$10,000	2.7%
Returned Check Service Charge	65	0	0	0	0.0%
Subtotal	\$3,437,107	\$2,435,764	\$9,738	\$10,000	2.7%
Total Estimated Revenues	\$7,312,577	\$6,548,042	\$3,637,373	\$3,320,507	-8.7%
Less Statutory Reduction	0	0	(487)	(500)	-1000.0%
Est Rev Available for Approp	\$7,312,577	\$6,548,042	\$3,636,886	\$3,320,007	-8.7%
Other Financing Sources					
Transfers from Funds	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$0	\$0	\$1,183,957	\$667,876	-43.6%
Total Available Resources	\$7,312,577	\$6,548,042	\$4,820,843	\$3,987,883	-17.3%

OPEB TRUST FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '19	% Change
General Government					
Retiree Benefits (Transfer)	\$5,829,445	\$3,571,231	\$3,712,883	\$3,712,883	0.0%
Contractual Services	\$18,000	\$6,000	\$25,000	\$25,000	0.0%
Non-Operational					
Net Contribution to OPEB Trust Fund	\$0	\$0	\$1,082,960	\$250,000	-76.9%
GRAND TOTAL	\$5,847,445	\$3,577,231	\$4,820,843	\$3,987,883	-17.3%

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 \$2,017,375

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 \$1,661,494

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 \$3,638,419

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 \$3,926,525

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 \$1,622,456

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

\$1,890,313

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

\$516,879

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

\$1,163,907

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

\$412,294

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

\$1,279,456

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

\$1,450,000

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.

**12 TRANSPORTATION REFUNDING BONDS DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Intergovernmental Revenue					
Local Option Gas Tax	\$1,384,617	\$1,052,630	\$1,096,186	\$1,098,655	0.2%
Subtotal	\$1,384,617	\$1,052,630	\$1,096,186	\$1,098,655	0.2%
Miscellaneous Revenue					
Interest Earnings - SBA	\$11,892	\$21,451	\$500	\$500	0.0%
Interest Earnings - Money Market	0	0	0	0	0.0%
Refund PY Expenditures	0	330,338	0	0	0.0%
Subtotal	\$11,892	\$351,789	\$500	\$500	0.0%
Total Estimated Revenues	\$1,396,509	\$1,404,419	\$1,096,686	\$1,099,155	0.2%
Less Statutory Reduction	0	0	(25)	(25)	0.0%
Est Rev Available for Approp	\$1,396,509	\$1,404,419	\$1,096,661	\$1,099,130	0.2%
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	625,000	900,000	900,000	0.0%
Estimated Cash Carryforward	\$7,466	\$16,000	\$16,714	\$18,245	9.2%
Total Available Resources	\$2,028,975	\$2,045,419	\$2,013,375	\$2,017,375	0.2%

**12 TRANSPORTATION REFUNDING BONDS DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Non-Operational					
Debt Service	\$2,012,975	\$2,016,575	\$2,013,375	\$2,017,375	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	\$2,012,975	\$2,016,575	\$2,013,375	\$2,017,375	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	\$1,098,655
Interest	500
5% Statutory Reduction	-25
Transfer from Funds	900,000
Balance Forward	<u>18,245</u>
Grand Total	\$2,017,375

APPROPRIATION CATEGORY	
Principal	\$1,180,000
Interest	837,375
Paying Agent Fees	0
Reserve	<u>0</u>
Grand Total	\$2,017,375

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	1,180,000	837,375	2,017,375
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	\$19,750,000	\$6,443,538	\$26,193,538

**15 TRANSPORTATION REFUNDING BONDS DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Intergovernmental Revenue					
Local Option Gas Tax	\$772,379	\$783,661	\$1,048,054	\$1,047,196	-0.1%
Subtotal	\$772,379	\$783,661	\$1,048,054	\$1,047,196	-0.1%
Miscellaneous Revenue					
Interest Earnings - SBA	\$8,521	\$15,092	\$500	\$500	0.0%
Subtotal	\$8,521	\$15,092	\$500	\$500	0.0%
Total Estimated Revenues	\$780,900	\$798,753	\$1,048,554	\$1,047,696	-0.1%
Less Statutory Reduction	0	0	(25)	(25)	0.0%
Est Rev Available for Approp	\$780,900	\$798,753	\$1,048,529	\$1,047,671	-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	875,000	875,000	600,000	600,000	0.0%
Estimated Cash Carryforward	\$18,586	\$8,693	\$11,465	\$13,823	20.6%
Total Available Resources	\$1,674,486	\$1,682,446	\$1,659,994	\$1,661,494	0.1%

**15 TRANSPORTATION REFUNDING BONDS DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Non-Operational					
Debt Service	\$1,665,794	\$1,660,794	\$1,659,994	\$1,661,494	0.1%
Payment to Escrow Agent	0	0	0		0.0%
Cost of Issuance	0	0	0		0.0%
Reserves	0	0	0		0.0%
GRAND TOTAL	\$1,665,794	\$1,660,794	\$1,659,994	\$1,661,494	0.1%

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	\$ 1,047,196
Interest	500
5% Statutory Reduction	-25
Transfer from Funds	600,000
Balance Forward	<u>13,823</u>
Grand Total	\$ 1,661,494

APPROPRIATION CATEGORY	
Principal	\$ 705,000
Interest	956,494
Paying Agent Fees	0
Reserve	<u>0</u>
Grand Total	\$ 1,661,494

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	705,000	956,494	1,661,494
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	\$22,815,000	\$10,071,728	\$32,886,728

**09 SALES TAX BONDS DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Intergovernmental Revenue					
Half Cent Sales Tax	\$931,872	\$886,181	\$991,237	\$0	-100.0%
Subtotal	\$931,872	\$886,181	\$991,237	\$0	-100.0%
Miscellaneous Revenue					
Interest Earnings	\$32,732	\$23,058	\$1,000	\$0	-100.0%
Interest Surplus Funds	\$0	\$24,193	\$2,000	\$0	-100.0%
Net Inc in FV of Investment	(\$13,454)	(\$24,807)	\$0	\$0	0.0%
Subtotal	\$19,278	\$22,444	\$3,000	\$0	-100.0%
Total Estimated Revenues	\$951,150	\$908,625	\$994,237	\$0	-100.0%
Less Statutory Reduction	0	0	(150)	0	-100.0%
Est Rev Available for Approp	\$951,150	\$908,625	\$994,087	\$0	-100.0%
Other Financing Sources					
Debt Proceeds	\$0	\$0	\$0	\$0	0.0%
Transfers from Funds	967,147	983,462	889,013	0	-100.0%
Subtotal	\$967,147	\$983,462	\$889,013	\$0	-100.0%
Estimated Cash Carryforward	\$1,938,169	\$1,945,661	\$1,939,687	\$0	-100.0%
Total Available Resources	\$3,856,466	\$3,837,748	\$3,822,787	\$0	-100.0%

**09 SALES TAX BONDS DEBT SERVICE
DEBT SERVICE EXPENDITURE SUMMARY**

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Non-Operational					
Debt Service	\$1,910,805	\$1,907,662	\$1,907,023	\$0	-100.0%
Reserves	0	0	1,915,764	0	-100.0%
GRAND TOTAL	\$1,910,805	\$1,907,662	\$3,822,787	\$0	-100.0%

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>
2020	0	0	0
Total Outstanding Debt	\$0	\$0	\$0

**09A SALES TAX REFUNDING BONDS DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Intergovernmental Revenue					
Half Cent Sales Tax	\$1,570,032	\$1,562,790	\$1,557,377	\$0	-100.0%
Subtotal	\$1,570,032	\$1,562,790	\$1,557,377	\$0	-100.0%
Miscellaneous Revenue					
Interest Earnings	\$0	\$20,486	\$0	\$0	0.0%
Interest Earnings - SBA	11,401		500	0	-100.0%
Subtotal	\$11,401	\$20,486	\$500	\$0	-100.0%
Total Estimated Revenues	\$1,581,433	\$1,583,276	\$1,557,877	\$0	-100.0%
Less Statutory Reduction	0	0	(25)	0	-100.0%
Est Rev Available for Approp	\$1,581,433	\$1,583,276	\$1,557,852	\$0	-100.0%
Other Financing Sources					
Transfers from Funds	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$7,601	\$16,272	\$11,111	\$0	-100.0%
Total Available Resources	\$1,589,034	\$1,599,548	\$1,568,963	\$0	-100.0%

**09A SALES TAX REFUNDING BONDS DEBT SERVICE
DEBT SERVICE EXPENDITURE SUMMARY**

Department/Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Non-Operational					
Debt Service	\$1,572,763	\$1,571,963	\$1,568,963	\$0	-100.0%
Reserves	0	0	0	0	0.0%
GRAND TOTAL	\$1,572,763	\$1,571,963	\$1,568,963	\$0	-100.0%

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	00
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>
2020	<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 '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Intergovernmental Revenue					
Half Cent Sales Tax	\$1,527,282	\$1,527,089	\$1,526,413	\$3,239,547	112.2%
Subtotal	\$1,527,282	\$1,527,089	\$1,526,413	\$3,239,547	112.2%
Miscellaneous Revenue					
Interest Earnings - SBA	\$8,994	\$16,055	\$250	\$250	0.0%
Subtotal	\$8,994	\$16,055	\$250	\$250	0.0%
Total Estimated Revenues	\$1,536,276	\$1,543,144	\$1,526,663	\$3,239,797	112.2%
Less Statutory Reduction	0	0	(13)	(13)	-100.0%
Est Rev Available for Approp	\$1,536,276	\$1,543,144	\$1,526,650	\$3,239,784	112.2%
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	\$5,921	\$12,567	\$9,081	\$15,747	73.4%
Total Available Resources	\$1,925,085	\$1,938,599	\$1,918,619	\$3,638,419	89.6%

**12 SALES TAX REFUNDING BONDS DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Non-Operational					
Debt Service	\$1,912,619	\$1,918,419	\$1,918,619	\$3,638,419	89.6%
Payment to Escrow Agent	0	0	0		0.0%
Cost of Issuance	0	0	0		0.0%
Reserves	0	0	0		0.0%
GRAND TOTAL	\$1,912,619	\$1,918,419	\$1,918,619	\$3,638,419	89.6%

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	\$3,239,547
Interest	250
5% Statutory Reduction	-13
Transfer from Funds	382,888
Balance Forward	<u>15,747</u>
Grand Total	\$3,638,419

APPROPRIATION CATEGORY	
Principal	\$1,985,000
Interest	1,653,419
Paying Agent Fees	0
Reserve	<u>0</u>
Grand Total	\$3,638,419

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	1,985,000	1,653,419	3,638,419
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	\$39,440,000	\$14,325,395	\$53,765,395

**15 SALES TAX BONDS DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Intergovernmental Revenue					
Half Cent Sales Tax	\$1,876,068	\$1,868,856	\$1,864,918	\$1,852,556	-0.7%
Subtotal	\$1,876,068	\$1,868,856	\$1,864,918	\$1,852,556	-0.7%
Miscellaneous Revenue					
Interest Earnings - SBA	\$17,313	\$34,293	\$500	\$500	0.0%
Interest - Short Term	\$2,035	(\$6)	\$0	\$0	0.0%
FEIT Earnings	\$0	\$168	\$0	\$0	0.0%
Refund Prior Year Expenditures	\$2	\$0	\$0	\$0	0.0%
Net Incr In FV of Investment	0	0	0	0	0.0%
Subtotal	\$19,350	\$34,455	\$500	\$500	0.0%
Total Estimated Revenues	\$1,895,418	\$1,903,311	\$1,865,418	\$1,853,056	-0.7%
Less Statutory Reduction	0	0	(25)	(25)	0.0%
Est Rev Available for Approp	\$1,895,418	\$1,903,311	\$1,865,393	\$1,853,031	-0.7%
Other Financing Sources					
Transfer from Funds	\$2,042,157	\$2,042,778	\$2,042,463	\$2,040,913	-0.1%
Bond Proceeds	0	0	0	0	0.0%
Bond Premium Proceeds	0	0	0	0	0.0%
Subtotal	\$2,042,157	\$2,042,778	\$2,042,463	\$2,040,913	-0.1%
Estimated Cash Carryforward	\$13,905	\$22,706	\$19,919	\$32,581	63.6%
Total Available Resources	\$3,951,480	\$3,968,795	\$3,927,775	\$3,926,525	0.0%

**15 SALES TAX BONDS DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Non-Operational					
Debt Service	\$3,928,775	\$3,925,025	\$3,927,775	\$3,926,525	0.0%
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	\$3,928,775	\$3,925,025	\$3,927,775	\$3,926,525	0.0%

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	\$ 1,852,556
Interest	500
5% Statutory Reduction	-25
Transfer from Funds	2,040,913
Balance Forward	<u>32,581</u>
Grand Total	\$ 3,926,525

APPROPRIATION CATEGORY	
Principal	\$ 1,705,000
Interest	2,221,525
Paying Agent Fees	0
Reserve	<u>0</u>
Grand Total	\$ 3,926,525

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	1,705,000	2,221,525	3,926,525
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	\$47,195,000	\$22,799,275	\$69,994,275

**PONTE VEDRA MSD SEWER DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Special Assessments					
Non- Ad Valorem Assessment	\$359,331	\$354,256	\$355,000	\$355,000	0.0%
Subtotal	\$359,331	\$354,256	\$355,000	\$355,000	0.0%
Miscellaneous Revenue					
Interest Earnings	\$1,015	\$1,018	\$25	\$25	0.0%
Interest Earnings - Tax Col	62	246	0	0	0.0%
Interest Earnings - SBA	9,521	15,163	250	250	0.0%
Subtotal	\$10,598	\$16,428	\$275	\$275	0.0%
Total Estimated Revenues	\$369,929	\$370,684	\$355,275	\$355,275	0.0%
Less Statutory Reduction	0	0	(17,764)	(17,764)	0.0%
Est Rev Available for Approp	\$369,929	\$370,684	\$337,511	\$337,511	0.0%
Other Financing Sources					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$1,272,341	\$1,277,550	\$1,279,623	\$1,284,945	0.4%
Total Available Resources	\$1,642,270	\$1,648,234	\$1,617,134	\$1,622,456	0.3%

**PONTE VEDRA MSD SEWER DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Physical Environment					
Contractual Services	\$10,250	\$13,263	\$10,700	\$10,700	0.0%
Tax Collector Fees	6,917	6,878	7,200	7,200	0.0%
Non-Operational					
Debt Service	\$347,554	\$347,554	\$347,555	\$347,555	0.0%
Reserves	0	0	161,713	162,246	0.3%
Restricted Debt Service Reserve	0	0	1,089,966	1,094,755	0.4%
GRAND TOTAL	\$364,721	\$367,694	\$1,617,134	\$1,622,456	0.3%

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	275
Transfer From Funds	0
5% Statutory Deduction	-17,764
Balance Forward	<u>1,284,945</u>
Grand Total	\$ 1,622,456

APPROPRIATION CATEGORY	
Principal	\$ 289,432
Interest	58,123
Contractual Services	10,700
Tax Collector Fees	7,200
Reserves	<u>1,257,001</u>
Grand Total	\$ 1,622,456

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	289,432	58,123	347,555
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	\$2,042,088	\$217,019	\$2,259,107

**COMMERCIAL PAPER DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Miscellaneous Revenue					
Interest Earnings	\$75	\$315	\$100	\$100	0.0%
Interest Earnings - SBA	\$8,323	2,719	\$0	\$250	100.0%
Refund PY Expenditures	0	0		0	0.0%
Subtotal	\$8,398	\$3,034	\$100	\$350	250.0%
Total Estimated Revenues	\$8,398	\$3,034	\$100	\$350	250.0%
Less Statutory Reduction	0	0	(5)	(18)	260.0%
Est Rev Available for Approp	\$8,398	\$3,034	\$95	\$332	249.5%
Other Financing Sources					
Line of Credit Proceeds	\$17,000	9,000	\$0	\$0	0.0%
Transfers from Funds	2,176,428	2,083,126	2,056,861	1,889,981	-8.1%
Subtotal	\$2,193,428	\$2,092,126	\$2,056,861	\$1,889,981	-8.1%
Estimated Cash Carryforward	\$4,093	9,033	\$9,033	\$0	-100.0%
Total Available Resources	\$2,205,919	\$2,104,193	\$2,065,989	\$1,890,313	-8.5%

**COMMERCIAL PAPER DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Non-Operational					
Debt Service	\$2,101,294	\$2,031,846	\$2,002,760	\$1,846,133	-7.8%
Paying Agent Fees	78,592	61,494	63,229	44,180	-30.1%
Issuance Costs	17,000	6,000	0	0	0.0%
Reserves	0	0	0	0	0.0%
GRAND TOTAL	\$2,196,886	\$2,099,340	\$2,065,989	\$1,890,313	-8.5%

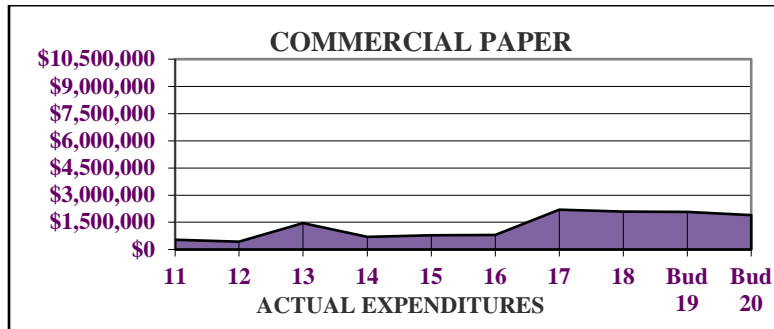
DEBT SERVICE FUNDS

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 2020 BUDGET HIGHLIGHTS: The budget primarily reflects the payoff of the borrowing for the E-911 Communications Equipment and Fire Rescue Cardiac Monitors.

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 '16	Actual Expense FY '17	Actual Expense FY '18	Adopted Budget FY '19	Adopted Budget FY '20
Fire Rescue: Self-Contained Breathing (SCBA) Equipment	351,380	80,171		0	0
Supervisor of Elections Voting Equipment	0	0	0	0	0
E-911 Communications Equipment	222,490	293,490	288,448	67,529	0
Fire Rescue Cardiac Monitors	223,248	294,533	289,556	67,934	0
Beach Renourishment	0	493,995	495,255	483,566	465,717
Sheriff Projects	0	1,017,697	1,020,080	312,035	959,553
Jax Port land	0	0	0	451,015	465,043
Cost of Issuance	7,000	17,000	6,000	0	0
Reserve	0	0	0	0	0
TOTAL	\$804,118	\$2,196,886	\$2,099,340	\$2,065,989	\$1,890,313

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	\$ 1,889,981
Interest Income	350
5% Statutory Reduction	-18
Line of Credit Proceeds	0
Balance Forward	<u>0</u>
Grand Total	\$ 1,890,313

APPROPRIATION CATEGORY	
Principal	\$ 1,800,000
Interest*	46,133
Paying Agent Fees	44,180
Cost of Issuance	0
Reserve	<u>0</u>
Grand Total	\$ 1,890,313

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	1,800,000	46,133	1,846,133
2021	1,746,000	27,591	1,773,591
2022	404,000	670	404,670
2023	<u>393,000</u>	<u>174</u>	<u>393,174</u>
Total Outstanding Debt	\$4,343,000	\$74,568	\$4,417,568

FLAGLER ESTATES DEBT SERVICE REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Miscellaneous Revenue					
Interest Earnings - SBA	\$2,531	\$4,203	\$100	\$100	0.0%
Interest Earnings - Money Market	0	0	0	0	0.0%
Subtotal	\$2,531	\$4,203	\$100	\$100	0.0%
Total Estimated Revenues	\$2,531	\$4,203	\$100	\$100	0.0%
Less Statutory Reduction	0	0	(5)	(5)	0.0%
Est Rev Available for Approp	\$2,531	\$4,203	\$95	\$95	0.0%
Other Financing Sources					
Transfers from Funds	\$508,922	\$510,514	\$522,373	\$505,133	-3.3%
Line of Credit Proceeds	0	0	0	0	0.0%
Subtotal	\$508,922	\$510,514	\$522,373	\$505,133	-3.3%
Estimated Cash Carryforward	\$1,516	\$3,356	(\$4,968)	\$11,651	-1000.0%
Total Available Resources	\$512,969	\$518,073	\$517,500	\$516,879	-0.1%

FLAGLER ESTATES DEBT SERVICE EXPENDITURE SUMMARY

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Non-Operational					
Debt Service	\$509,614	\$512,652	\$517,500	\$516,879	-0.1%
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	\$509,614	\$512,652	\$517,500	\$516,879	-0.1%

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	\$505,133
Interest	100
5% Statutory Reduction	-5
Balance Forward	<u>-11,651</u>
Grand Total	\$516,879

APPROPRIATION CATEGORY	
Principal	\$495,000
Interest	21,879
Paying Agent Fees	0
Reserve	<u>0</u>
Grand Total	\$516,879

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	495,000	21,879	516,879
2021	<u>504,000</u>	<u>11,038</u>	<u>515,038</u>
Total Outstanding Debt	\$999,000	\$32,917	\$1,031,917

14 REVENUE SHARING BONDS DEBT SERVICE REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Intergovernmental Revenue					
State Revenue Sharing	\$1,154,066	\$1,166,338	\$1,158,334	\$1,147,043	-1.0%
Subtotal	\$1,154,066	\$1,166,338	\$1,158,334	\$1,147,043	-1.0%
Miscellaneous Revenue					
Interest Earnings-SBA	\$2,878	\$9,598	\$250	\$250	0.0%
Subtotal	\$2,878	\$9,598	\$250	\$250	0.0%
Total Estimated Revenues	\$1,156,944	\$1,175,936	\$1,158,584	\$1,147,293	-1.0%
Less Statutory Reduction	0	0	0	(13)	0.0%
Est Rev Available for Approp	\$1,156,944	\$1,175,936	\$1,158,584	\$1,147,280	-1.0%
Other Financing Sources					
Transfers From Funds	\$0	\$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	14,637	2,425	4,723	16,627	252.0%
Total Available Resources	\$1,171,581	\$1,178,361	\$1,163,307	1,163,907	0.1%

14 REVENUE SHARING BONDS DEBT SERVICE EXPENDITURE SUMMARY

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Non-Operational					
Debt Service	\$1,169,156	\$1,166,906	\$1,163,307	\$1,163,907	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	\$1,169,156	\$1,166,906	\$1,163,307	\$1,163,907	0.1%

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	\$1,147,043
SBA Interest	250
5% Statutory Reduction	-13
Transfers from Funds	0
Balance Forward	<u>16,627</u>
Grand Total	\$1,163,907

APPROPRIATION CATEGORY	
Principal	\$635,000
Interest	528,907
Paying Agent Fees	0
Reserve	<u>0</u>
Grand Total	\$1,163,907

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	635,000	528,907	1,163,907
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	\$12,970,000	\$4,818,571	\$17,788,571

**TRANE CAPITAL LEASE DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY 20	% Change
Miscellaneous Revenue					
Interest Earnings	\$1,190	\$1,069	\$0	\$0	0.0%
Subtotal	\$1,190	\$1,069	\$0	\$0	0.0%
Total Estimated Revenues	\$1,190	\$1,069	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$1,190	\$1,069	\$0	\$0	0.0%
Other Financing Sources					
Transfer from Funds	\$155,077	\$239,823	\$240,768	\$240,401	-0.2%
Note Proceeds	0	0	0	0	0.0%
Estimated Cash Carryforward	87,121	1,829	793	1,160	46.3%
Total Available Resources	\$243,388	\$242,721	\$241,561	\$241,561	0.0%

**TRANE CAPITAL LEASE DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY 20	% 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	\$240,401
Interest Earnings	0
5% Statutory Reduction	0
Balance Forward	<u>1,160</u>
Grand Total	\$241,561

APPROPRIATION CATEGORY	
Principal	\$200,897
Interest	40,664
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>
2020	200,897	40,664	241,561
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	\$1,638,967	\$172,742	\$1,811,708

**PUBLIC FACILITIES NOTE DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Miscellaneous Revenue					
Interest Earnings - SBA	\$2,030	\$3,605	\$0	\$0	0.0%
Subtotal	\$2,030	\$3,605	\$0	\$0	0.0%
Total Estimated Revenues	\$2,030	\$3,605	\$0	\$0	0.0%
Less Statutory Reduction	0	0			0.0%
Est Rev Available for Approp	\$2,030	\$3,605	\$0	\$0	0.0%
Other Financing Sources					
Transfer from Funds	\$406,785	\$412,390	\$411,226	\$408,438	-0.7%
Note Proceeds	0	0	0	0	0.0%
Estimated Cash Carryforward	3,456		2,240	3,856	72.1%
Total Available Resources	\$412,271	\$415,995	\$413,466	\$412,294	-0.3%

**PUBLIC FACILITIES NOTE DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Non-Operational					
Debt Service	\$409,385	\$414,182	\$413,466	\$412,294	-0.3%
Cost of Issuance	0	0	0	0	0.0%
Reserve	0	0	0	0	0.0%
GRAND TOTAL	\$409,385	\$414,182	\$413,466	\$412,294	-0.3%

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 (15 years).

REVENUE CATEGORY	
Transfer from Funds	\$408,438
Interest Earnings	0
5% Statutory Reduction	0
Balance Forward	<u>3,856</u>
Grand Total	\$412,294

APPROPRIATION CATEGORY	
Principal	\$290,000
Interest	122,294
Paying Agent Fees	0
Issuance Costs	0
Reserve	<u>0</u>
Grand Total	\$412,294

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	290,000	122,294	412,294
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	\$3,065,000	\$642,992	\$3,707,992

**2012 CHASE NOTE DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Miscellaneous Revenue					
Interest Earnings	\$7,582	\$12,683	\$0	\$0	0.0%
Subtotal	\$7,582	\$12,683	\$0	\$0	0.0%
Total Estimated Revenues	\$7,582	\$12,683	\$0	\$0	\$0
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$7,582	\$12,683	\$0	\$0	0.0%
Other Financing Sources					
Transfer from Funds	\$1,209,157	\$1,272,540	\$1,272,014	\$1,266,150	-0.5%
Note Proceeds	0	0	0	0	0.0%
Estimated Cash Carryforward	73,589	10,696	7,620	13,306	74.6%
Total Available Resources	\$1,290,328	\$1,295,919	\$1,279,634	\$1,279,456	0.0%

**2012 CHASE NOTE DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Non-Operational					
Debt Service	\$1,279,632	\$1,279,353	\$1,279,634	\$1,279,456	0.0%
Reserves	0	0	0	0	0.0%
Cost of Issuance	0	0	0	0	0.0%
GRAND TOTAL	\$1,279,632	\$1,279,353	\$1,279,634	\$1,279,456	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	\$ 1,266,150
Interest Earnings	0
5% Statutory Reduction	0
Balance Forward	<u>13,306</u>
Grand Total	\$ 1,279,456

APPROPRIATION CATEGORY	
Principal	\$ 1,182,000
Interest	97,456
Paying Agent Fees	0
Issuance Costs	0
Reserve	<u>0</u>
Grand Total	\$ 1,279,456

DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	1,182,000	97,456	1,279,456
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	\$ 4,873,000	\$246,070	\$5,119,070

**2019 SPECIAL OBLIGATION REFUNDING BONDS DEBT SERVICE
REVENUE SUMMARY**

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% 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	1,450,000	100.0%
Subtotal	\$0	\$0	\$0	\$1,450,000	100.0%
Estimated Cash Carryforward	\$0	-	\$0	\$0	0.0%
Total Available Resources	\$0	\$0	\$0	\$1,450,000	100.0%

**2019 SPECIAL OBLIGATION REFUNDING BONDS DEBT SERVICE
EXPENDITURE SUMMARY**

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Non-Operational					
Debt Service	\$0	\$0	\$0	\$1,450,000	100.0%
Reserves	0	0	0	0	0.0%
GRAND TOTAL	\$0	\$0	\$0	\$1,450,000	100.0%

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.

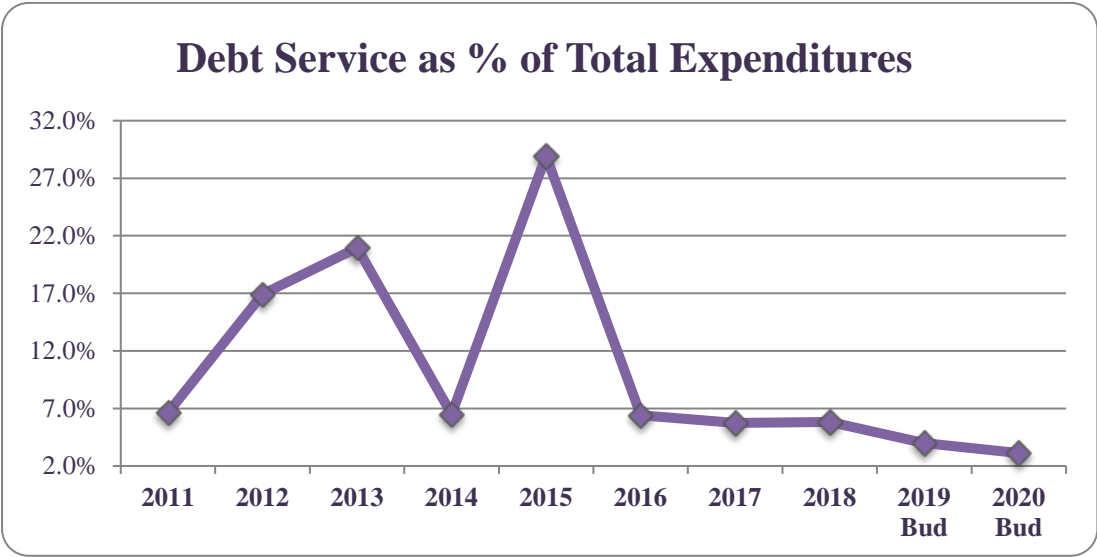
REVENUE CATEGORY	
Transfer from Funds	\$1,450,000
Interest	0
5% Statutory Reduction	0
Balance Forward	<u>0</u>
Grand Total	\$1,450,000

APPROPRIATION CATEGORY	
Principal	\$935,000
Interest	515,000
Issuance Costs	0
Debt Service Reserve	<u>0</u>
Grand Total	\$1,450,000

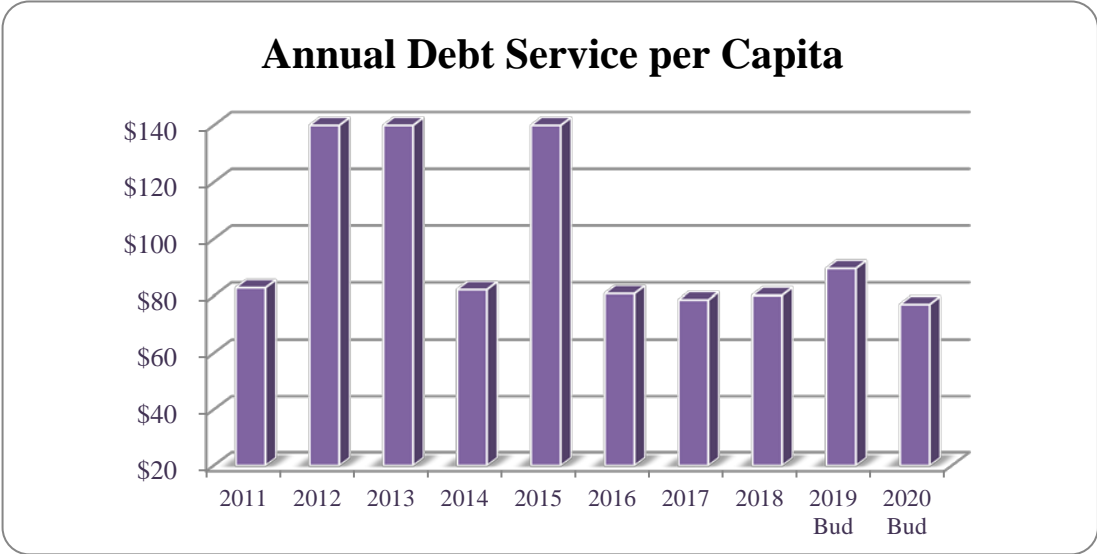
DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	935,000	515,000	1,450,000
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	\$10,300,000	\$2,741,500	\$13,041,500

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 \$3,817,325

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. Other area beaches are also being considered for beach re-nourishment through feasibility studies by the U.S. Army Corps of Engineers.

SR 207 CIG DEVELOPMENT AGREEMENT PROJECTS FUND \$162,441

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 \$62,189

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 \$4,156,416

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 \$17,495,255

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.

**BEACH RE-NOURISHMENT PROJECT FUND
REVENUE SUMMARY**

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Intergovernmental Revenue					
Culture / Recreation State Grant	\$0	\$1,469,539	\$1,074,516	\$0	-100.0%
Subtotal	\$0	\$1,469,539	\$1,074,516	\$0	-100.0%
Miscellaneous Revenue					
Interest Earnings	\$17,924	\$15,216	\$2,500	\$2,500	0.0%
Contributions	0	0	0	0	0.0%
Subtotal	\$17,924	\$15,216	\$2,500	\$2,500	0.0%
Total Estimated Revenues	\$17,924	\$1,484,755	\$1,077,016	\$2,500	1000.0%
Less Statutory Reduction	0	0	(125)	(125)	0.0%
Est Rev Available for Approp	\$17,924	\$1,484,755	\$1,076,891	\$2,375	1000.0%
Other Financing Sources					
Transfers from Funds	\$663,726	\$475,000	\$1,475,000	\$475,000	-67.8%
Line of Credit Proceeds	\$2,269,000	\$0	\$0	\$0	0.0%
Subtotal	\$2,932,726	\$475,000	\$475,000	\$475,000	0.0%
Estimated Cash Carryforward	\$103,251	\$519,100	\$1,114,668	\$3,339,950	199.6%
Total Available Resources	\$3,053,901	\$2,478,855	\$2,666,559	\$3,817,325	43.2%

**BEACH RE-NOURISHMENT PROJECT FUND
EXPENDITURE SUMMARY**

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Culture and Recreation					
Beach Re-Nourishment	\$2,534,801	\$186,135	\$3,456,752	\$3,224,412	-6.7%
Non-Operational					
Transfers to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	91,862	592,913	545.4%
GRAND TOTAL	\$2,534,801	\$186,135	\$2,666,559	\$3,817,325	43.2%

**SR 207 CIG DEVELOPMENT AGREEMENT PROJECTS
REVENUE SUMMARY**

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Miscellaneous Revenue					
Proportionate Share Contributions	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	1,709	2,723	0	0	0.0%
Subtotal	\$1,709	\$2,723	\$0	\$0	-100.0%
Total Estimated Revenues	\$1,709	\$2,723	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
Est Rev Available for Approp	\$1,709	\$2,723	\$0	\$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	\$155,009	\$156,718	\$158,718	\$162,441	2.3%
Total Available Resources	\$156,718	\$159,441	\$158,718	\$162,441	2.3%

**SR 207 CIG DEVELOPMENT AGREEMENT PROJECTS
EXPENDITURE SUMMARY**

Department/Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Transportation					
Land	\$0	\$0	\$0	\$0	0.0%
Transportation Improvements	0	0	158,718	158,718	0.0%
Non-Operational					
Reserve for Capital Outlay	\$0	\$0	\$0	\$3,723	100.0%
GRAND TOTAL	\$0	\$0	\$158,718	\$162,441	2.3%

15 SALES TAX BOND FUND REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Intergovernmental Revenue					
Federal Grant	\$0	\$0	\$0	\$0	0.0%
Subtotal	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue					
Interest Earnings	\$92,386	\$57,944	\$0	\$0	0.0%
Net Inc FV of Bond Investment	(23,017)	19,757	0	0	0.0%
Subtotal	\$69,369	\$77,701	\$0	\$0	0.0%
Total Estimated Revenues	\$69,369	\$77,701	\$0	\$0	0.0%
Less Statutory Reduction		0	0	0	0.0%
Est Rev Available for Approp	\$69,369	\$77,701	\$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	\$14,933,465	\$8,280,852	\$4,750,767	\$62,189	-98.7%
Total Available Resources	\$15,002,834	\$8,358,553	\$4,750,767	\$62,189	-98.7%

15 SALES TAX BOND FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Transportation					
Public Works Facility	\$6,650,654	\$3,499,141 3,476,240	\$16,004	\$0	-100.0%
Public Safety					
Combined Fire Station #5 & #11	\$71,330	\$849,813	\$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	62,189	-91.4%
GRAND TOTAL	\$6,721,984	\$7,825,194	\$4,750,767	\$62,189	-98.7%

PUBLIC FACILITIES PROJECTS REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Miscellaneous Revenue					
Interest Earnings	\$43,541	\$34,356	\$0	\$31,063	100.0%
Subtotal	\$43,541	\$34,356	\$0	\$31,063	100.0%
Total Estimated Revenues	\$43,541	\$34,356	\$0	\$31,063	100.0%
Less Statutory Reduction	0	0	0	(1,553)	-100.0%
Est Rev Available for Approp	\$43,541	\$34,356	\$0	\$29,510	100.0%
Other Financing Sources					
Sale of Surplus Property	\$0	\$0	\$0	\$0	0.0%
Note Proceeds	4,640,000	0	0	0	0.0%
Transfers from Funds	0	0	0	1,135,183	100.0%
Subtotal	\$4,683,541	\$34,356	\$0	\$1,164,693	100.0%
Estimated Cash Carryforward	\$0	\$4,683,191	\$3,493,750	\$2,991,723	-14.4%
Total Available Resources	\$4,683,541	\$4,717,547	\$3,493,750	\$4,156,416	19.0%

PUBLIC FACILITIES PROJECTS EXPENDITURE SUMMARY

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Public Safety					
HHS Facility	\$0	\$0	\$0	\$0	0.0%
Jail Controls	\$0	\$0	\$3,000,000	\$4,156,416	
5/11 Combined Fire Station	\$350	\$1,475,685	\$241,862	\$0	
Non-Operational					
Transfer To Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	23,962	251,888	0	-100.0%
GRAND TOTAL	\$350	\$1,499,647	\$3,493,750	\$4,156,416	19.0%

SHERIFF TRAINING FACILITY REVENUE SUMMARY

Category	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Miscellaneous Revenue					
Interest Earnings	\$0	\$0	\$0	\$223,155	100.0%
Subtotal	\$0	\$0	\$0	\$223,155	100.0%
Total Estimated Revenues	\$0	\$0	\$0	\$223,155	100.0%
Less Statutory Reduction	0	0	0	0	-100.0%
Est Rev Available for Approp	\$0	\$0	\$0	\$223,155	100.0%
Other Financing Sources					
Sale of Surplus Property	\$0	\$0	\$0	\$0	0.0%
Federal Grant Revenue	\$0	\$0	\$0	\$2,000,000	100.0%
Note Proceeds	0	0	0	0	0.0%
Transfers from Funds	0	0	0	0	0.0%
Subtotal	\$0	\$0	\$0	\$2,223,155	100.0%
Estimated Cash Carryforward	\$0	\$0	\$0	\$15,236,100	100.0%
Total Available Resources	\$0	\$0	\$0	\$17,459,255	100.0%

SHERIFF TRAINING FACILITY EXPENDITURE SUMMARY

Department / Program	Actual FY '17	Actual FY '18	Adopted FY '19	Adopted FY '20	% Change
Public Safety					
Sheriff Training Facility	\$0	\$0	\$0	\$17,031,755	100.0%
Non-Operational					
Transfer To Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	427,500	100.0%
GRAND TOTAL	\$0	\$0	\$0	\$17,459,255	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 2020-2024. The employee ranking team members represent a cross-section of County departments. The ranking team has determined a uniform scoring methodology and ranked over 235 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.

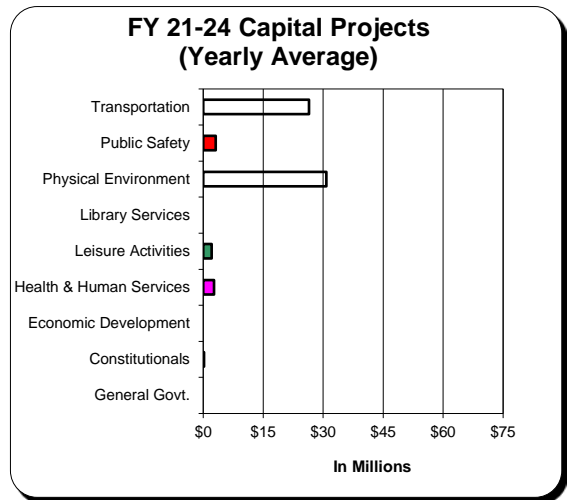
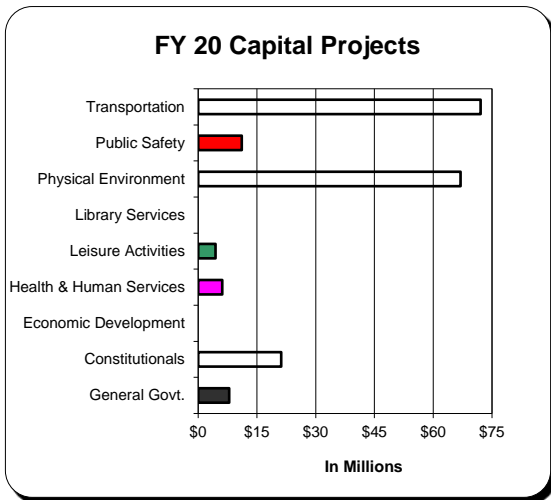
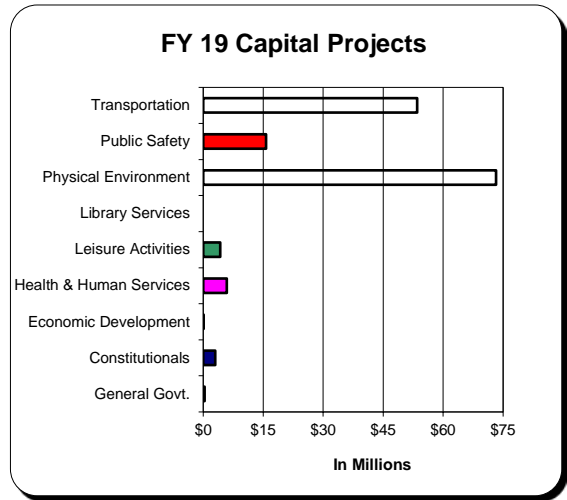
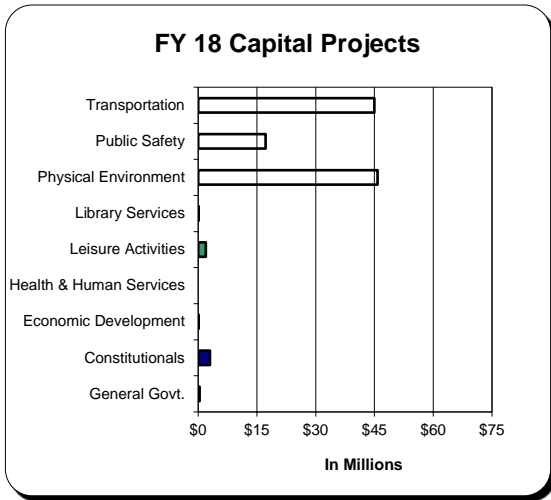
In addition to the CIP, the capital budget includes all other capital expenditures such as vehicles, furniture, and computer or other equipment. A **capital expenditure or outlay** is defined by the County as the purchase of equipment, land, buildings, fixtures or other permanent improvements with a 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 2020 County budget follows in this section. In addition, CIP projects requested for FY 2020-2024 are also summarized. It is important to point out that CIP projects identified for FY 2020-2024 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 2019	FY 2020	Incr (Decr)
CIP	\$156,019,819	\$189,796,473	\$33,776,654
Capital Outlay	2,916,928	2,682,438	(234,490)
County Vehicles	3,096,147	4,043,122	946,975
Computer Hardware/Software	1,716,757	1,607,548	(109,209)
Subtotal Capital Budget	\$163,749,651	\$198,129,581	\$34,379,930
Remaining County Budget	676,860,107	718,952,843	42,092,736
Total County Budget	\$840,609,758	\$917,082,424	\$76,472,666



Comment: Capital Improvement Projects for the County currently reflect two primary service areas: Transportation and Physical Environment. Requested Transportation projects may not be able to be fully funded with present 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 21-24 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 2020-2024 CIP Significant Project Highlights

General Government **\$7,910,259**

The General Government CIP is primarily comprised of 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 **\$21,188,171**

The Constitutional Officers CIP for FY 2020 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 2020 reflects an ongoing jail door control system replacement.

Health & Human Services **\$6,140,373**

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 2020 for drainage infrastructure projects.

Leisure Activities **\$4,422,528**

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.

St. Johns County

FY 2020-2024 CIP Significant Project Highlights

Library Services

\$0

While the County's Library Services master plan has identified branch libraries throughout the County, the FY 2020 CIP does not reflect funding toward these initiatives.

Physical Environment

\$66,968,130

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

\$11,119,160

The Public Safety CIP includes a new station, which will be outfit with new apparatus, under construction on CR 223, funded through impact fees to address significant growth in the Northwest sector of the County. Additional 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. Additionally an upgrade to the Computer Aided Dispatch system was funded to support the day to day operation of the department and enhance public safety and support efficient use of resources and effective tactical deployment of apparatus and personnel. 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

\$72,047,852

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 there 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, Old Moultrie Road drainage and roadway improvements, SR 16 and International Golf Parkway intersection improvements and Wildwood Drive corridor 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 2020 - 2024

FY 2020 Final Budget

Category / Project	FY 19	FY 20	FY 21 - 24	Candidate
Constitutional Officers				
Jail Door Control System Replacement	76,700	4,156,416	-	-
Sheriff Criminal Justice Training Facility	547,105	17,031,755	-	-
Sheriff North Regional Command Center	-	-	-	6,000,000
Voting Equipment	-	-	600,000	-
Constitutional Officers Total	623,805	21,188,171	600,000	6,000,000
Economic Environment				
West Augustine Sewer Connections	-	-	-	14,694,685
Economic Environment Total	-	-	-	14,694,685
General Government				
Building Services: Electronic Plan Review	-	7,002,837	-	-
Building Services: First Floor Renovation	1,047,353	692,852	-	-
Hastings Storage Facility HVAC Controls	-	-	-	58,800
Hastings Storage Facility Restroom Improvements	-	-	-	238,000
Information Systems for Finance, OMB, Purchasing, Personnel, Benefits, Payroll	-	-	-	1,075,000
Security Enhancements-Courthouse	-	-	-	83,685
Web-Based Budgeting / Automated Payroll	138,000	214,570	-	-
General Government Total	1,185,353	7,910,259	-	1,455,485
Health & Human Services				
CDBG: West King Drainage Improvements - Area 1	-	508,269	-	-
CDBG: West King Drainage Improvements - Area 3	181,275	-	-	-
CDBG-DR: Supportive Housing & Unified Service Center	139,340	5,632,104	8,094,650	-
Health & Human Services Total	320,615	6,140,373	8,094,650	-
Leisure Activities				
Athletic Field Expansion: Collier Blocker Puryear Park	-	-	-	550,000
Athletic Field Expansion: Davis Park	39,871	10,129	-	825,000
Athletic Field Expansion: De Leon Shores	-	-	-	115,000
Athletic Field Expansion: Treaty Park	-	-	-	550,000
Countywide Beach Access	296,924	403,375	400,000	-
Countywide Field and Park Maximization	-	1,174,360	1,600,000	-
Countywide Nature Trails	-	25,000	100,000	-
Countywide Safety & ADA Accessibility	-	265,000	500,000	-
Countywide Waterway Access Management Program	39,693	79,199	240,000	-
Cultural Events: St. Augustine Amphitheatre Parking Lot Restrooms	-	-	-	190,000
Cultural Events: St. Augustine Amphitheatre Breezeways	-	-	-	65,000
Cultural Events: St. Augustine Amphitheatre Restroom Expansion	-	-	-	250,000
Cultural Events: St. Augustine Amphitheatre Vendor Cut Outs	140,134	127,916	-	-
Cultural Events: St. Augustine Amphitheatre: Choice Seating Restrooms	171,799	48,201	-	-
Entry Corridors/Parks Beautification	10,974	355,000	-	-
Golf Course Improvements	-	-	-	4,045,000
Mickler's Landing Improvements	333,820	102,852	-	-

St. Johns County Capital Improvement Projects 2020 - 2024

FY 2020 Final Budget

Category / Project	FY 19	FY 20	FY 21 - 24	Candidate
Nocatee Preserve - Kayak Launch	699,504	25,000	-	-
Ocean Pier Improvements	-	-	-	7,800,000
Other Amenity Expansion: Alpine Groves Farmhouse	3,088	204,226	150,000	-
Other Amenity Expansion: Artificial Reef	-	50,000	-	-
Other Amenity Expansion: Flagler Estates Community Bldg and Park	4,451	258,282	-	-
Other Amenity Expansion: Hastings Master Plan	-	-	-	50,000
Other Amenity Expansion: Ocean Pier Public Facility Renovation and Expansion	25,396	-	950,000	-
Other Amenity Expansion: Ocean Pier Shop Expansion	-	50,000	-	-
Other Amenity Expansion: Skate Park Expansion	-	-	-	500,000
Other Amenity Expansion: Vilano FCT Grant Obligation	-	-	125,000	-
Other Amenity Expansion: Beluthahatchee Improvements	3,078	95,522	-	430,000
Regional Park: Northwest Helo Park	-	-	-	8,200,000
Regional Park: Pacetti Bay Neighborhood Park	1,151	198,849	-	-
Regional Park: Veterans Park Court Facility	-	-	-	250,000
Regional Park: Villages Outdoor Court Facilities	-	-	-	800,000
Regional Park: Villages Regional Park East	-	52,500	-	5,525,000
Regional Park: Villages Regional Park West	9,400	9,117	-	1,550,000
Regional Park: Nocatee Athletic Facility	-	-	-	7,100,000
Trail Projects: Shore Drive Trail	-	-	1,400,000	1,500,000
Trail Projects: St. Augustine Ampitheatre Arboretum	-	-	185,000	-
Waterway Access: Canopy Shores Kayak Launch	-	-	-	65,000
Waterway Access: Doug Crane Boat Ramp Expansion	-	150,000	-	-
Waterway Access: Palm Valley Boat Ramp West	7,282	103,000	-	700,000
Waterway Access: Palmetto Boat Ramp/Pier Design	-	40,000	-	250,000
Waterway Access: Riverdale Park & Boat Ramp Re-Design	-	-	-	265,000
Waterway Access: Vilano Landing	-	500,000	-	-
Waterway Access: Palm Valley Boat Ramp East	-	50,000	-	500,000
West Augustine District Park Fitness Trail	-	45,000	-	-
Leisure Activities Total	1,786,565	4,422,528	5,650,000	42,075,000
Library Services				
New Hastings Branch Library	-	-	-	3,479,730
Nocatee Branch Library	-	-	-	5,831,505
North Central Branch Library	-	-	-	5,831,505
Rivertown Branch Library	-	-	-	5,831,505
World Golf Village Branch Library	-	-	-	5,831,505
Library Services Total	-	-	-	26,805,750
Physical Environment				
Beach Renourishment: Beach Access Improvements	104,510	1,595,490	-	-
Beach Renourishment: Ponte Vedra Sand Source MSTU	159,249	1,035,448	-	-
Beach Renourishment: Sand Placement Permit	172,069	220,607	-	-

St. Johns County Capital Improvement Projects 2020 - 2024

FY 2020 Final Budget

Category / Project	FY 19	FY 20	FY 21 - 24	Candidate
Beach Renourishment: St. Aug. Beach Current Funding (16SJ1)	77,579	186,726	150,000	-
Beach Renourishment: St. Aug. Beach Future Funding	475,000	475,000	800,000	-
Coastal Highway Dune & Beach Restoration	-	100,000	-	-
PV Utility: Engineering Studies & Planning (Countywide)	-	182,272	170,000	-
PV Utility: Force Main Systems	24,856	333,666	150,000	-
PV Utility: GIS Mapping (Countywide)	-	125,000	100,000	-
PV Utility: Gravity Sewer Rehab Program (Countywide)	813,224	521,569	200,000	-
PV Utility: Inlet Beach Water Treatment Plant	-	70,999	150,000	-
PV Utility: Inlet Beach WWTP	-	175,000	150,000	-
PV Utility: Lift Station Improvements (Countywide)	1,651,407	3,963,756	1,000,000	-
PV Utility: Marsh Landing Water Treatment Plant	-	75,421	150,000	-
PV Utility: Marsh Landing WWTP	197,870	2,048,106	150,000	-
PV Utility: Plantation WTP	-	104,368	150,000	-
PV Utility: Players Club WWTP	16,525,678	6,286,901	150,000	-
PV Utility: Reuse Force Mains	-	-	725,000	-
PV Utility: Sawgrass WTP	-	793,854	75,000	-
PV Utility: Sawgrass WWTP	-	253,743	150,000	-
PV Utility: Telemetry System (Countywide)	-	204,737	200,000	-
PV Utility: Water Transmission Mains (Countywide)	137,405	296,976	615,000	-
PV Utility-Series 2016 DSRF Projects	-	149,744	-	-
SJC Main Utility: Anastasia Island WWTP Improvements	118,881	4,081,594	5,300,000	-
SJC Main Utility: CR 214 Water Plant Well Field	60,151	1,504,686	1,360,000	-
SJC Main Utility: CR 214 Water Treatment Plant Improvements	82,666	833,937	1,800,000	-
SJC Main Utility: Engineering Studies & Planning (Countywide)	133,843	791,757	1,480,000	-
SJC Main Utility: Force Main Systems (Countywide)	278,830	3,573,790	17,850,000	-
SJC Main Utility: GIS Mapping (Countywide)	309,271	1,022,934	2,120,000	-
SJC Main Utility: Hastings Utility Improvements	244,968	877,768	2,000,000	-
SJC Main Utility: Hastings Utility Improvements CDBG-DR Funding	60,578	2,966,696	-	-
SJC Main Utility: Infiltration Inflow Program (Countywide)	255,722	992,468	4,600,000	-
SJC Main Utility: Northwest Plant Well Field	484,012	1,260,335	2,360,000	-
SJC Main Utility: Northwest Water Treatment Plant	797,143	7,310,281	4,550,000	-
SJC Main Utility: Northwest WWTP	-	140,519	40,360,000	-
SJC Main Utility: Office Expansion	345,810	2,965,529	5,250,000	-
SJC Main Utility: Reuse Force Mains (Countywide)	-	287,741	2,500,000	-
SJC Main Utility: Sewage Lift Station Improvements (Countywide)	3,155,864	4,981,735	12,300,000	-
SJC Main Utility: SR 16 WWTP Improvements	804,041	3,398,561	2,400,000	-
SJC Main Utility: SR 207 WWTP Improvements	-	12,328	2,500,000	-
SJC Main Utility: Telemetry System (Countywide)	60,101	363,450	400,000	-
SJC Main Utility: Water Booster Stations	2,047,470	3,968,789	4,150,000	-
SJC Main Utility: Water Transmission Mains (Countywide)	311,093	5,984,663	4,200,000	-

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St. Johns County Capital Improvement Projects 2020 - 2024

FY 2020 Final Budget

Category / Project	FY 19	FY 20	FY 21 - 24	Candidate
South Ponte Vedra Blvd. Dune & Beach Restoration	814	449,186	-	-
Physical Environment Total	29,890,105	66,968,130	122,715,000	-
Public Safety				
Animal Control: HMPG Wind Retrofit & Generator	121,655	12,996	-	-
Animal Control: Pet Center Isolation Building	-	-	-	501,000
Animal Control: Pet Center Office Space Expansion	-	-	-	500,000
Emergency Management: ARES Radio Communications	-	35,000	-	-
Emergency Management: Hurricane Shelter Upgrades for New Schools	-	-	-	800,000
Emergency Management: Nocatee DRI Countywide Evacuation Shelter Program	-	-	1,028,616	-
Fire/EMS: Ambulance Replacement Schedule	396,234	830,400	2,352,795	-
Fire/EMS: Combined Stations #5 & #11	5,035,270	34,861	-	-
Fire/EMS: Computer Aided Dispatch (CAD)	629,644	2,518,579	-	-
Fire/EMS: Fire Engine Replacement Schedule	1,800,425	2,299,203	5,073,705	-
Fire/EMS: Flagler Estates New Sub-Station	-	-	-	600,000
Fire/EMS: Marine Rescue Vessel Dock Facility	6,282	-	-	-
Fire/EMS: New Ambulance North County	396,234	-	-	-
Fire/EMS: Northwest CR 223 New Ambulance	-	415,200	-	-
Fire/EMS: Northwest CR 223 New Engine	-	1,486,250	-	-
Fire/EMS: Northwest CR 223 New Station	645,874	3,061,671	-	-
Fire/EMS: Southwest SR 207 New Station	-	335,000	4,022,000	-
Fire/EMS: St. Augustine Beach New Station	-	-	-	4,183,146
Fire/EMS: Station #10 (Ponte Vedra) Improvements	-	-	-	1,062,000
Medical Examiner: Office Renovation	-	90,000	-	-
Public Safety Total	9,031,618	11,119,160	12,477,116	7,646,146
Public Works				
Bishop Estates Rd. Signs & Pavement Markings	636	3,140	178,245	-
Butler Beach Regional Drainage Study	118,651	-	-	-
CDBG-DR: Armstrong Road Drainage Improvements	21,781	867,710	-	-
CDBG-DR: Avenue D Road Drainage Improvements	76,415	917,113	-	-
CDBG-DR: Cypress Rd and St Augustine Blvd Drainage Improvements	17,613	1,600,070	-	-
CDBG-DR: Orange Street South Drainage Improvements	16,634	976,895	-	-
CDBG-DR: Oyster Creek Basin Drainage (aka: Rodriguez N. Street Drainage Improvements)	6,052	675,294	-	-
Countywide Contour Mapping	85,000	265,000	-	550,000
Countywide Drainage Easement Mapping	87,727	-	-	-
Countywide Drainage Infrastructure	2,978,661	4,150,000	16,000,000	5,000,000
Countywide Safety & Striping Improvements	423,899	537,391	1,800,000	-
Countywide Sidewalk Construction	277,622	250,000	1,000,000	1,000,000
Countywide Stormwater Maintenance	22,799	-	-	-
Countywide Stormwater Modeling	403,482	635,638	400,000	-
Countywide TMDLs - Stormwater Quality Drainage Improvements	7,771	50,000	200,000	-
Countywide Traffic Calming Program	-	136,275	300,000	-

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St. Johns County Capital Improvement Projects 2020 - 2024

FY 2020 Final Budget

Category / Project	FY 19	FY 20	FY 21 - 24	Candidate
Countywide Vegetation Management	42,055	60,000	240,000	-
CR 13 Moccasin Branch Bridge Replacement #784012	43,741	656,259	-	-
CR 13 N Drainage Improvements	-	-	-	2,000,000
CR 13 Signs & Marking	4,463	24,177	1,043,656	-
CR 13A Roadway and Drainage Improvements	-	-	-	5,700,000
CR 16A Four Laning	-	-	-	42,000,000
CR 208 Shoulders	-	-	-	5,300,000
CR 208 Town Branch Bridge #784023	-	-	-	2,380,000
CR 210 Access Management	-	-	-	250,000
CR 210 Corridor Improvements	284,791	5,723,250	-	46,547,274
CR 210, Mickler Road & Palm Valley Improvements	15,839	184,970	-	-
CR 2209 & CR 244 (Longleaf Pine Parkway) Improvements	840,111	-	-	-
CR 2209 (Central) from CR210 to CR208	-	-	5,950,000	12,000,000
CR 2209 South Segment (North/South Corridor)	11,934	13,683	-	2,000,000
CR 305 Shoulders and Drainage	-	-	-	300,000
CR-244 Improvements	-	-	3,000,000	-
Deep Creek Dredging	65,489	1,589,113	-	-
Equipment Storage Buildings	-	120,000	120,000	-
FEMA: 16th Street and A1A Beach Blvd.	414,065	50,000	-	-
Fountain of Youth/Rio Del Mar drainage	50,438	699,562	-	-
Fox Creek Holmes Blvd Regional Drainage	38,822	-	-	-
Fuel Tank and Pumps Replacement at SR 16 and Mizell Rd.	2,560	550,000	-	-
GIS Orthophotography Update	86,000	54,000	280,000	-
Hastings Area Drainage	71,759	-	-	300,000
Hazmat Area Improvements	-	200,000	-	-
HMGP: CR210 & US 1 Signal Replacement	30,523	448,344	-	-
HMGP: Kings Estate Road Drainage Improvements	54,891	295,109	-	-
HMGP: Kings Road Drainage Improvements	65,216	289,784	-	-
HMGP: North Beach Drainage 22nd and 23rd St.	134,276	2,366,948	-	-
HMGP: US 1 & Lewis Point Rd Signal Replacement	37,756	478,702	-	-
HMGP: US 1 & Shore Drive Signal Replacement	39,600	474,007	-	-
Holmes Boulevard Corridor Study	101,909	38,091	-	-
International Golf Parkway Drainage Improvements	-	-	-	2,200,000
Joe Ashton Road Shoulders and Drainage	-	-	-	3,100,000
Julieta Court and Domenico Circle Drainage	-	-	500,000	-
Julington Creek Drainage Study	115,962	34,038	-	5,000,000
Kings Estate Road Corridor Improvements	144,014	-	3,000,000	4,550,000
Leachate System Improvements	-	113,160	-	-
Long Leaf Pine & Durbin Pkwy Signal	-	700,000	-	-
Longleaf Pine Pkwy 4-Laning: Roberts Road to Oxford Estates	-	-	-	2,251,249
Masters Drive Drainage Improvements	-	-	-	300,000
Master's Tract Regional Stormwater Treatment Facility	29	-	-	-
Mickler Weir	-	299,023	-	800,000
Middleton Ave Drainage	-	-	-	760,000
Moultrie Trails Drainage	2,972	1,997,028	-	-

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St. Johns County Capital Improvement Projects 2020 - 2024

FY 2020 Final Budget

Category / Project	FY 19	FY 20	FY 21 - 24	Candidate
NPDES Permit	29,167	110,000	490,000	-
Old A1A North (aka Summerhaven North)	-	8,569,337	-	-
Old A1A South (aka Summerhaven South)	35,658	1,434,808	-	-
Old Moultrie Rd Roadway and Drainage Improvements	846,161	3,476,807	-	5,335,532
Oyster Creek Basin Drainage Study	13,000	77,000	-	-
Pacetti Road at Meadowlark Lane Signalization	26,748	573,252	-	-
Pacetti Road Improvement Study	30,560	169,440	-	5,150,000
Palm Dr. & Tangerine Dr. Drainage	60,000	485,000	-	-
Palm Valley Road at Mickler Road Intersection Improvements	-	1,650,000	-	-
Palm Valley Road Sidewalk Phase I	-	500,000	-	-
Palm Valley Road, from A1A to Canal Boulevard	-	-	200,000	-
Pavement Mgt. - Capital & Maintenance	11,009,950	10,000,000	50,000,000	25,000,000
Ponte Vedra Boulevard Drainage Improvements	-	-	-	2,000,000
Ponte Vedra Lakes Blvd & Marsh Landing Parkway A1A Intersection Improvements	-	-	-	2,000,000
Ponte Vedra SRA1A Corridor Intersection Improvements (PV5)	-	-	-	3,000,000
Porpoise Point Infrastructure	142,737	1,172,263	-	-
Public Works Complex	36,850	341,950	-	-
Racetrack Road Improvements	1,500,511	1,228,675	12,000,000	-
Racy Point Bridge #784040 Structural Evaluation	57,235	142,765	-	-
Ravenswood Drive Ditch Drainage Improvements	196,636	418,055	-	-
Ray Road Turn Lane at Nease High School	922,988	-	-	-
Regalo Rd (aka Shannon Rd)	-	-	-	500,000
Remington Forest Drainage Improvements	3,799	450,317	-	-
Road & Bridge Staging Areas	-	-	-	2,000,000
Roberts Road from CR 244 to Greenfield Drive	-	-	-	5,913,389
Roberts Road from Greenfield Drive to Lige Branch Ln	-	-	-	5,628,861
Roberts Road from Lige Branch Ln to SR 13	-	-	-	4,586,258
ROMA Basin 8 Improvements	28,799	11,201	-	-
Russell Sampson Road from St Johns Forest to Liberty Pines Academy	-	-	-	3,000,000
San Diego Road Drainage Improvements	60,748	1,230,820	-	-
San Sebastian Tributary Drainage Study	77,936	132,064	-	-
Santa Maria Boulevard Drainage Improvements	16,850	2,183,150	-	-
Sidewalk Priorities Study	-	50,000	-	-
SR 16 / IGP Intersection Improvements	1,147	5,798,543	-	1,500,000
SR 16 and Stratton Blvd Traffic Signal	-	-	-	239,869
SR 16 from CR-16A to St. James Avenue (west entrance to King & Bear)	-	-	3,750,000	-
SR313 from Cordova Palms to US1	-	-	5,500,000	-
St. Johns River to Sea Loop Trail Multi-Use Path	287,313	446,674	-	-
W King Street Corridor Study update	141,314	-	-	-
Wildwood Drive Corridor Improvements	3,619	2,101,247	-	8,430,500
Winton Circle Drainage	121,658	770,710	-	-
Woodlawn Road Improvements	376	-	-	3,750,000
Public Works Total	22,895,718	72,047,852	105,951,901	222,322,932
Grand Total	65,733,779	189,796,473	255,488,667	320,999,998

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Capital Improvement Projects 2020-2024

Source of Funds

<u>Source of Funds:</u>	<u>Fiscal Year 2020</u>	<u>Fiscal Year 2021</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2024</u>	<u>Project Total</u>
General Fund	\$1,886,676	\$1,810,000	\$2,073,300	\$1,205,695	\$1,181,800	\$8,157,471
Transportation Fund	\$29,960,744	\$16,258,000	\$17,305,000	\$18,648,000	\$19,115,000	\$101,286,744
Fire District Fund	\$4,395,167	\$1,247,001	\$1,255,621	\$1,296,734	\$1,306,348	\$9,500,871
Tourist Development Fund	\$539,016	\$300,000	\$300,000	\$300,000	\$300,000	\$1,739,016
Tree Bank Fund	\$355,000	\$0	\$0	\$0	\$0	\$355,000
Impact Fees Funds	\$35,607,824	\$12,062,000	\$500,000	\$1,635,000	\$16,500,000	\$66,304,824
Boating Improvement Fund	\$175,699	\$0	\$0	\$0	\$0	\$175,699
Cultural Events	\$48,201	\$0	\$0	\$0	\$0	\$48,201
Coastal Highway Dune & Beach MSTU	\$100,000	\$0	\$0	\$0	\$0	\$100,000
South Ponte Vedra Blvd. Dune & Beach MSTU	\$449,186	\$0	\$0	\$0	\$0	\$449,186
Utility Services Fund	\$24,749,546	\$25,560,000	\$17,870,000	\$9,700,000	\$64,350,000	\$142,229,546
Ponte Vedra Utility	\$7,911,723	\$1,585,000	\$1,510,000	\$1,190,000	\$0	\$12,196,723
Pier Fund	\$50,000	\$950,000	\$0	\$0	\$0	\$1,000,000
Northwest Recreation Project Fund	\$119,993	\$0	\$0	\$0	\$0	\$119,993
Grants	\$38,738,378	\$8,272,895	\$6,543,656	\$1,875,000	\$0	\$55,429,929
Debt Proceeds	\$15,157,095	\$0	\$0	\$0	\$0	\$15,157,095
Developer Contributions	\$0	\$0	\$0	\$0	\$1,028,616	\$1,028,616
Beach Renourishment	\$3,513,271	\$150,000	\$0	\$0	\$0	\$3,663,271
SR 207 Corridor Improvement Fund	\$158,718	\$0	\$0	\$0	\$0	\$158,718
Sidewalk Fund	\$48,012	\$0	\$0	\$0	\$0	\$48,012
Solid Waste Fund	\$313,160	\$32,000	\$0	\$32,000	\$0	\$377,160
Sheriff Training Facility Fund	\$17,031,755	\$0	\$0	\$0	\$0	\$17,031,755
Waterway Access Fund	\$0	\$600,000	\$600,000	\$600,000	\$600,000	\$2,400,000
Building Services Fund	\$8,487,309	\$0	\$0	\$0	\$0	\$8,487,309
Grand Total	\$189,796,473	\$68,826,896	\$47,957,577	\$36,482,429	\$104,381,764	\$419,526,075

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FY 2020 Capital Improvement Projects By Fund

Fund / Project	FY 2020 Adopted
General Fund	
Countywide Nature Trails	\$ 25,000
Fire/EMS: Ambulance Replacement Schedule	830,400
Fire/EMS: Combined Station #5 & #11	34,861
Countywide Safety & ADA Accessibility	230,000
Countywide Field & Park Maximization	400,000
Web-Based Budgeting / Automated Payroll	214,570
Medical Examiner Office Renovation	90,000
Emergency Management: ARES Radio Communication	35,000
Animal Control: HMGP Wind Retrofit & Generator	12,996
Regional Park: Pacetti Bay Neighborhood Park	13,849
Waterway Access: Doug Crane Boat Ramp Expansion	75,000
Total General Fund	\$ 1,961,676
Transportation Trust Fund	
Countywide Drainage Infrastructure	4,150,000
Countywide Safety & Striping Improvements	537,391
Countywide Sidewalk Construction	201,988
Countywide Stormwater Modeling	215,531
Countywide TMDLs-Stormwater Quality Drainage Improvemnt	50,000
Countywide Traffic Calming Program	136,275
Countywide Vegetation Management	60,000
CR 13 Moccasin Branch Bridge Replacement #784012	656,259
CR 210 Mickler Road & Palm Valley Improvements	184,970
Deep Creek Dredging	464,113
Equipment Storage Buildings	120,000
FEMA: 16th Street & A1A Beach Blvd	50,000
Fountain of Youth/Rio Del Mar Drainage	699,562
Fuel Tank & Pumps Replacement at SR 16 & Mizell Rd.	550,000
HMGP: Kings Estate Road Drainage Improvements	73,777
HMGP: Kings Road Drainage Improvements	72,446
HMGP: North Beach Drainage 22nd and 23rd St.	591,737
Holmes Blvd Corridor Study	38,091
Julington Creek Drainage Study	34,038
Mickler Weir	299,023
Moultrie Trails Drainage	1,997,028
Old A1A North (aka Summerhaven North)	1,071,167
Old A1A South (aka Summerhaven South)	57,331
Oyster Creek Basin Drainage Study	77,000
NPDES Permit	110,000
Pacetti Road Improvement Study	169,440
Palm Dr. & Tangerine Dr. Drainage	485,000
Pavement Management - Capital & Maintenance Projects	10,000,000
Porpoise Point Infrastructure	1,172,263
Racetrack Rd. Improvements	117,714
Public Works Complex	341,950
Racy Point Bridge #784040 Structural Evaluation	142,765
ROMA Basin 8 Improvements	11,201
San Diego Road Drainage Improvements	940,420
San Sebastian Tributary Drainage Study	79,551
Santa Maria Blvd Drainage Improvements	2,183,150
Sidewalk Priorities Study	50,000
SR 16 / IGP Intersection Improvements	998,853
Winton Circle Drainage	770,710
Total Transportation Trust Fund	\$ 29,960,744
Fire District Fund	
Fire Services: Fire Engine Replacement Schedule	\$ 1,876,588

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FY 2020 Capital Improvement Projects By Fund

Fund / Project	FY 2020 Adopted
Computer Aided Dispatch	\$ 2,518,579
Total Fire District Fund	\$ 4,395,167
Impact Fee Funds	
Fire/EMS: Northwest CR 223 New Station	Fire / EMS 3,061,671
Fire/EMS: Northwest CR 223 New Ambulance	Fire / EMS 415,200
Fire/EMS: Northwest CR 223 New Engine	Fire / EMS 1,486,250
Fire/EMS: Fire Engine Replacement Schedule	Fire / EMS 422,615
Fire/EMS: Southwest SR 207 New Station	Fire / EMS 335,000
CR 210 Corridor Improvements	Road B 3,071,435
CR 2209 South Segment (North/South Corridor)	Road D 13,683
HMGP: CR210 & US 1 Signal Replacement	Road B 112,088
HMGP: US 1 & Lewis Point Rd Signal Replacement	Road C 119,675
HMGP: US 1 & Shore Drive Signal Replacement	Road C 118,501
Long Leaf Pine & Durbin Pkwy Signal	Road A 700,000
Old Moultrie Rd Roadway and Drainage Improvements	Road C 3,476,807
Pacetti Road at Meadowlark Lane Signalization	Road A 573,252
Palm Valley Road at Mickler Road Intersection Improvements	Road B 1,650,000
Palm Valley Road Sidewalk Phase I	Road B 300,000
Racetrack Road Improvements	Road A 529,455
Ravenswood Drive Ditch Drainage Improvements	Road C 418,055
Remington Forest Drainage Improvements	Road A 450,317
SR 16 / IGP Intersection Improvements	Road A 414,536
Athletic Field Expansion: Davis Park	Parks B 10,129
Countywide Beach Access	Parks B/C 292,275
Countywide Field & Park Maximization	Parks A/C 774,360
Countywide Safety & ADA Accessibility	Parks A 35,000
Mickler's Landing Improvements	Parks B 102,852
Nocatee Preserve Kayak Launch	Parks B 25,000
Other Amenity Expansion: Alpine Groves Farmhouse	Parks A 35,500
Other Amenity Expansion: Beluthahatchee Improvements	Parks A 95,522
Regional Park Pacetti Bay Neighborhood Park	Parks A 185,000
Regional Park: Villages Regional Park East	Parks A 52,500
West Augustine District Park Fitness Trail	Parks C 45,000
Regional Park: Villages Regional Park West	Parks A 9,117
Total Impact Fee Funds	\$ 19,330,795
Enterprise Funds	
PV Utility: Engineering Studies & Planning (Countywide)	Ponte Vedra Utilities Fund \$ 182,272
PV Utility: Force Main Systems	Ponte Vedra Utilities Fund 333,666
PV Utility: GIS Mapping (Countywide)	Ponte Vedra Utilities Fund 125,000
PV Utility: Gravity Sewer Rehab Program (Countywide)	Ponte Vedra Utilities Fund 190,640
PV Utility: Innlet Beach Water Treatment Plant	Ponte Vedra Utilities Fund 70,999
PV Utility: Innlet Beach Wastewater Treatment Plant	Ponte Vedra Utilities Fund 175,000
PV Utility: Lift Station Improvements (Countywide)	Ponte Vedra Utilities Fund 867,690
PV Utility: Marsh Landing Water Treatment Plant	Ponte Vedra Utilities Fund 75,421
PV Utility: Marsh Landing WWTP	Ponte Vedra Utilities Fund 2,048,106
PV Utility: Plantation WTP	Ponte Vedra Utilities Fund 104,368
PV Utility: Players Club WWTP	Ponte Vedra Utilities Fund 2,039,507
PV Utility: Sawgrass WTP	Ponte Vedra Utilities Fund 793,854
PV Utility: Sawgrass WWTP	Ponte Vedra Utilities Fund 253,743
PV Utility: Telemetry System (Countywide)	Ponte Vedra Utilities Fund 204,737
PV Utility: Water Transmission Mains (Countywide)	Ponte Vedra Utilities Fund 296,976
PV Utility: Series 2016 DSRF Projects	Ponte Vedra Utilities Fund 149,744
SJC Main Utility: Anastasia Island WWTP Improvements	Utilities Fund 4,081,594
SJC Main Utility: Building Office Expansion	Utilities Fund 2,965,529
SJC Main Utility: CR 214 Water Plant Well Field	Utilities Fund 1,504,686
SJC Main Utility: CR 214 Water Treatment Plant Improvements	Utilities Fund 833,937

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FY 2020 Capital Improvement Projects By Fund

Fund / Project	FY 2020 Adopted
SJC Main Utility: Engineering Studies & Planning (Countywide)	791,757
SJC Main Utility: Force Main Systems (Countywide)	3,573,790
SJC Main Utility: GIS Mapping (Countywide)	1,022,934
SJC Main Utility: Hastings Utility Improvements	877,768
SJC Main Utility: Infiltration Inflow Program (Countywide)	992,468
SJC Main Utility: Northwest Plant Well Field	1,260,335
SJC Main Utility: Northwest Water Treatment Plant	7,310,281
SJC Main Utility: Northwest WWTP	140,519
SJC Main Utility: Reuse Force Mains (Countywide)	287,741
SJC Main Utility: Sewage Lift Station Improvements (Countywide)	4,981,735
SJC Main Utility: SR 16 WWTP Improvements	3,398,561
SJC Main Utility: SR 207 WWTP Improvements	12,328
SJC Main Utility: Telemetry System (Countywide)	363,450
SJC Main Utility: Water Booster Stations	642,499
SJC Main Utility: Water Transmission Mains (Countywide)	5,984,663
Leachate System Improvements	113,160
Hazmat Area Improvements	200,000
Total Enterprise Funds	\$ 49,251,458
Grants and Other Funds	
Racetrack Road Improvements	\$ 581,506
Bishop Estates Rd. Signs & Pavement Marking	3,140
CR 210 Widening from Greenbriar Road to Cimarrone Blvd.	2,651,815
Jail Door Control System Replacement	4,156,416
Beach Renourishment - St. Augustine Beach	1,595,490
Building Services Permit Center Upgrades	692,852
Coastal Highway Dune & Beach Restoration	100,000
South Ponte Vedra Blvd Dune & Beach Restoration	449,186
Deep Creek Dredging	1,125,000
CR 13 Signs & Marking	24,177
Countywide Stormwater Modeling	420,107
Building Services Electronic Plan Review	7,002,837
Countywide Contour Mapping	265,000
GIS Orthophotography Update	54,000
San Sebastian Tributary Drainage Study	52,513
SR 16 / IGP Intersection Improvements	4,385,154
Sheriff Training Facility	17,031,755
Palm Valley Road Sidewalk Phase I	200,000
Wildwood Drive from Publix to US 1	1,942,529
Wildwood Drive from Publix to US 1	158,718
PV Utility: Gravity Sewer Rehab Program (Countywide)	330,929
PV Utility: Lift Station Improvements (Countywide)	3,096,066
PV Utility: Players Club WWTP	4,247,394
SJC Main Utility: Water Booster Stations	3,326,290
Beach Renourishment - St. Augustine Beach Future Funding	475,000
SJC Main Utility: Hastings Utility Improvements	2,966,696
Entry Corridors Beautification	355,000
Beach Walkover Improvements Countywide	111,100
Artificial Reef	50,000
Ocean Pier Shop Expansion	50,000
Ponte Vedra Sand Source MSTU	1,035,448
Sand Placement Permit	220,607
Alpine Groves Farmhouse	119,993
Alpine Groves Farmhouse	48,733
Old A1A North (aka Sumerhaven North)	7,498,170
Old A1A South (aka Sumerhaven South)	1,377,477
Countywide Waterway Access Management Program	79,199

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FY 2020 Capital Improvement Projects By Fund

Fund / Project	FY 2020 Adopted
Waterway Access: Doug Crane Boat Ramp Expansion	75,000
Palm Valley Boat Ramp West	51,500
HMGP: Kings Estate Road Drainage Improvements	221,332
HMGP: Kings Road Drainage Improvements	217,338
HMGP: North Beach Drainage 22nd and 23rd St.	1,775,211
HMGP: US 1 & CR-210 Signal Replacement	336,256
HMGP: US 1 & Lewis Point Rd Signal Replacement	359,027
HMGP: US 1 & Shore Drive Signal Replacement	355,506
CDBG: West King Drainage Improvements - Area 1	508,269
Other Amenity Expansion: Flagler Estates Community Bldg & Park	258,282
CDBG-DR: Homeowner Services Project & Unified Service Center	5,632,104
CDBG-DR: Armstrong Road Drainage Improvements	867,710
CDBG-DR: Avenue D Road Drainage Improvements	917,113
CDBG-DR: Cypress Rd & St Augustine Blvd Drainage Improvements	1,600,070
CDBG-DR: Orange Street South Drainage Improvements	976,895
CDBG-DR: Oyster Creek Basin Drainage (aka: Rodriquez N. Street Drainage Improvements)	675,294
Vilano Landing	250,000
Vilano Landing	250,000
Palmetto Boat Ramp/Pier Design	20,000
Palmetto Boat Ramp/Pier Design	20,000
Palm Valley Boat Ramp West	51,500
Beach Renourishment - St. Augustine Beach	186,726
St. Johns River to Sea Loop Trail - Multi-use Path	446,674
San Diego Road Drainage Improvements	290,400
Palm Valley Boat Ramp East	25,000
Palm Valley Boat Ramp East	25,000
Countywide Sidewalk Construction	48,012
St. Augustine Amphitheatre Vendor Cut Outs	127,916
St. Augustine Amphitheatre: Choice Seating Restrooms	48,201
Total Grants & Other Funds	\$ 84,896,633
Grand Total	\$ 189,796,473

St. Johns County Summary of Operating Cost Impact of Capital Improvement Projects FY 2020-2024

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	2019
General Government Total		-	-	-	25,000	-	25,000	
Constitutional Officers								
Jail Door Control System Replacement	General Fund	\$ -	-	\$ -	\$ 12,500	\$ -	\$ 12,500	2020
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	
Leisure Activities Total		-	1.5	57,500	207,600	-	265,100	
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
Public Safety Total		-	-	-	3,000	-	3,000	
Transportation								
Countywide Traffic Signals	TTF	-	-	-	12,000	-	12,000	2019

St. Johns County Summary of Operating Cost Impact of Capital Improvement Projects FY 2020-2024

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		\$ 20,000	\$ 4.5	\$ 207,500	\$ 280,350	\$ 1,672,455	\$ 2,140,305	

Summary:

Operating Costs	Revenue	FTE's	Salaries & Benefits	Operating Expenses	Debt Service	Net Expenses
FY 2019	20,000	4.5	207,500	262,850	1,672,455	2,122,805
FY 2020	0	0.0	0	12,500	0	12,500
FY 2021	0	0.0	0	5,000	0	5,000
FY 2022	0	0.0	0	0	0	0
FY 2023	0	0.0	0	0	0	0
Total	\$20,000	4.5	\$207,500	\$280,350	\$1,672,455	\$2,140,305

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 2020-2024 are summarized above.

Comment: Of the planned CIP projects for FY 2020-2024 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 2020 St. Johns County Capital Outlay Summary

Fund/Program	Item	Workshop	Recommended	Final
General Fund				
Facilities Management	West King St. Signage *	\$0	\$0	\$30,000
Communications	APCO Guide Cards - Replacement	\$2,400	\$2,400	\$2,400
	E-911 Center Ergonomic Chairs - Replacement (3)	\$4,800	\$4,200	\$4,200
Emergency Medical Services	Refrigerator - Replacement	\$1,700	\$1,000	\$1,000
	AeroClave System Mounting Unit (3)	\$4,500	\$4,500	\$4,500
	AeroClave Decontamination System	\$16,000	\$16,000	\$16,000
	ASE Casualty Collection Kits (3)	\$3,000	\$3,000	\$3,000
	Cardiac Monitor Vehicle Mount (15)	\$18,000	\$18,000	\$18,000
	Cardiac Monitors (2)	\$71,000	\$71,000	\$71,000
	King Vision Laryngoscope (5)	\$6,000	\$6,000	\$6,000
	Porta Count Mask Fit Test Machine - Replacement	\$29,000	\$13,000	\$13,000
	Stryker Stretcher Upgrade (2) - Replacement	\$4,600	\$4,600	\$4,600
	Zoll Monitor Batteries & Charger (10) - Replacement	\$5,970	\$5,970	\$5,970
	Zoll 3 Lead Monitors (4)	\$20,000	\$20,000	\$20,000
	Zoll ResQPumps (6)	\$7,800	\$7,800	\$7,800
	Motorola Radios *	\$0	\$0	\$16,334
	Stryker Stretchers *	\$0	\$0	\$28,577
	Medical Examiner	Hydraulic Autopsy Carrier	\$5,000	\$5,000
Furniture for Additional Staff		\$7,600	\$7,600	\$7,600
Animal Control	Animal Transport Box - Replacement	\$17,500	\$17,500	\$0
	Handheld Radio	\$2,000	\$0	\$0
Library Services	Ponte Vedra Library Lighting Upgrade	\$15,000	\$15,000	\$15,000
	Bookmobile Renovation	\$0	\$2,835	\$2,835
Recreation Programs	Kayak Trailer Replacement	\$5,000	\$5,000	\$5,000
	Kayak (2) Replacement	\$3,000	\$3,000	\$3,000
	Portable Outdoor Theatre System	\$10,000	\$10,000	\$10,000
Recreation Facilities	60inch Mowers (3) Replacement	\$22,500	\$22,500	\$22,500
	Articulated Loader Replacement (of older equipment)	\$40,000	\$40,000	\$40,000
	Mini Rotoknife	\$11,100	\$0	\$0
	Sandtrap Replacement	\$14,000	\$14,000	\$14,000
	Shockwave Aerification	\$19,850	\$19,850	\$19,850
	Sod Cutter Replacement	\$4,500	\$4,500	\$4,500
	Small Tractor/Skidsteer Trailer	\$7,000	\$7,000	\$7,000
	AED Closets *	\$0	\$0	\$11,025
Aquatics	Pool Heater Replacement	\$29,914	\$29,914	\$29,914
Sheriff Office Complex Maintenance	Utility Golf Cart (Heavy Duty) Replacement	\$12,000	\$12,000	\$12,000
	Small Man Lift Replacement	\$20,998	\$20,998	\$20,998
Interoperable Radio System	800 MHZ MPLS Network Upgrade	\$212,500	\$212,500	\$212,500
	800 MHz Antenna (3)	\$24,000	\$24,000	\$24,000
	Microwave Radio Redundancy	\$17,000	\$17,000	\$17,000
HHS Complex	Conference Room Tables replacement	\$14,384	\$14,384	\$14,384
	White Noise System	\$2,750	\$2,750	\$2,750
	Subtotal	\$712,366	\$684,801	\$753,237
Transportation Trust Fund				
Road & Bridge	IT Backhoe Loader - Cat 430F replacement	\$132,397	\$0	\$0
	Sidewalk Grinder	\$10,000	\$10,000	\$10,000
	Wheel Loader Cat 926M Replacement	\$182,700	\$182,700	\$182,700
Land Management Systems	GPS Rovers replacement (2)	\$65,000	\$55,000	\$55,000
	Subtotal	\$390,097	\$247,700	\$247,700

FY 2020 St. Johns County Capital Outlay Summary

Fund/Program	Item	Workshop	Recommended	Final
Beach Fund				
Life Savings Corps	Enclosed Trailer for Junior Lifeguard Program	\$9,000	\$9,000	\$9,000
	Equipment for Roll-Down Trucks to Marine Rescue	\$42,600	\$42,600	\$42,600
	Paddle Boards (3) Replacement	\$6,000	\$5,184	\$5,184
	Personal Watercraft, Trailer, & Rescue Sled Replacement	\$14,500	\$14,500	\$14,500
	Utility Trailer for ATV	\$2,678	\$2,600	\$2,600
	Radio for Roll-Down Truck *	\$0	\$0	\$11,600
Beach Services	Replacement - Mule	\$10,000	\$10,000	\$10,000
	Small Tractor/Skidsteer Trailer (Rental Cost offset)	\$7,000	\$7,000	\$7,000
	Subtotal	\$91,778	\$90,884	\$102,484
Pier Fund				
County Pier	Security Cameras	\$15,550	\$15,550	\$15,550
	Subtotal	\$15,550	\$15,550	\$15,550
Fire District Fund				
SJC Fire Rescue-Fire Division	Additional Rail for Magnegrip Exhaust Stations (11)	\$90,200	\$90,200	\$90,200
	Battery Powered Fans for Stations 1,4,17 & 19 (4)	\$16,000	\$16,000	\$16,000
	Battery Powered Scene Light	\$1,280	\$1,280	\$1,280
	Bed Units for Stations 1 & 2 - Replacement (12)	\$28,800	\$28,800	\$28,800
	Bets Valve for Station 16	\$1,730	\$1,730	\$1,730
	Boat Dock Railings - Vilano	\$20,000	\$20,000	\$20,000
	Bottle Rack Hose Storage System	\$2,800	\$2,800	\$2,800
	Canvas Corners Training Prop	\$2,900	\$2,900	\$2,900
	Class 2 Oxygen Containment & Fill Station	\$10,000	\$0	\$0
	Conex Burn Building for Live Fire Training	\$20,000	\$20,000	\$20,000
	Confined Space Air Line - Replacement	\$3,156	\$0	\$0
	Core Rescue Drill for Station 4	\$3,769	\$3,769	\$3,769
	Dining Table Station for Station 14	\$2,975	\$2,975	\$2,975
	Drone Fly More Kit & Monitors	\$4,000	\$0	\$0
	Exhaust System for Warehouse	\$15,000	\$15,000	\$15,000
	Extractor for Station 5	\$24,000	\$0	\$0
	Fencing for Fire Administration Building	\$90,000	\$90,000	\$90,000
	Floor Sweeper for Station 5	\$5,000	\$0	\$0
	Forcible Entry Door Simulator	\$7,400	\$0	\$0
	Hand Held Rescue Tools for Stations 4,5 & 17	\$6,500	\$0	\$0
	High Angle Rope Rescue Equipment (2)	\$20,738	\$20,738	\$20,738
	Hurst eDraulic Combination Tool (2)	\$24,500	\$24,500	\$24,500
	Ice Machine for Station 9 - Replacement	\$10,000	\$0	\$0
	K-12 Cutting Saw for Station 2	\$1,500	\$1,500	\$1,500
	Ladder Replacement Equipment	\$6,000	\$6,000	\$6,000
	Lid Loc Dome Clamps - Replacement	\$1,530	\$1,530	\$1,530
	Magnegrip Exhaust System	\$40,000	\$40,000	\$40,000
	Mako Air Compressor for Station 5 - Replacement	\$35,000	\$35,000	\$35,000
	Mannequin for Fire Training - Replacement	\$1,500	\$1,500	\$1,500
	Med Vault with Single Code Lock for Station 6	\$1,750	\$1,750	\$1,750
	MSA Altair Meters (3) - Replacement	\$3,000	\$3,000	\$3,000
	Paratech Equipment (Multiple)	\$18,350	\$18,350	\$18,350
	Patient Transfer Kit for Marine 12	\$3,500	\$3,500	\$3,500

FY 2020 St. Johns County Capital Outlay Summary

Fund/Program	Item	Workshop	Recommended	Final	
SJC Fire Rescue-Fire Division (cont.)	Piston Intake Valve for Logistics (4)	\$6,000	\$6,000	\$6,000	
	Pole Barn to Protect Fire Rescue Apparatus	\$50,000	\$50,000	\$50,000	
	Portable Radios 800 mhz	\$50,000	\$50,000	\$50,000	
	Ram Air Personal Protective Gear Dryer	\$8,000	\$0	\$0	
	Refrigerators for Station 3 & Admin - Replacement (3)	\$5,100	\$3,000	\$3,000	
	Resolve Hand Held Hazmat Detector - Replacement	\$62,500	\$62,500	\$62,500	
	Roll n Rack Portable Fire Hose Roller	\$8,300	\$0	\$0	
	Saint Gobian Level A Hazmat Suits - Replacement	\$8,500	\$8,500	\$8,500	
	Saint Gobian Level B Hazmat Suits - Replacement	\$4,200	\$4,200	\$4,200	
	Stainless Steel Rescue Litter - Replacement	\$5,300	\$5,300	\$5,300	
	Top Reach Squeeze Natural Gas Clamp	\$2,245	\$2,245	\$2,245	
	Truck Bed Cover for Inspector Truck	\$1,500	\$1,500	\$1,500	
	Turk Rescue Equipment Cart	\$1,680	\$1,680	\$1,680	
	Upgrade Fire Alarm Panel: Admin. Bldg - Replacement	\$7,000	\$7,000	\$7,000	
	USAR Search Camera - Replacement	\$15,000	\$0	\$0	
	USAR Cover for Air & Comm Lines Replacement	\$4,656	\$0	\$0	
	Vehicle Chock Kit for Station 4	\$1,575	\$1,575	\$1,575	
	Radio Replacement Program *	\$0	\$0	\$92,298	
	Piston Intake Replacement *	\$0	\$0	\$5,662	
		Subtotal	\$764,434	\$656,322	\$754,282
	Communication Surcharge Fund				
Surcharge Projects	800 mhz MPLS Network Upgrade	\$212,500	\$212,500	\$212,500	
	911 Communication Radio Consoles (5)	\$185,000	\$185,000	\$185,000	
	Subtotal	\$397,500	\$397,500	\$397,500	
Golf Course Fund					
Surcharge Projects	Approach Mower Replacement	\$39,842	\$39,842	\$39,842	
	Utility Golf Cart (Light Duty) Replacement (3)	\$18,450	\$24,600	\$24,600	
	Subtotal	\$58,292	\$64,442	\$64,442	
Solid Waste Fund					
Refuse - Landfill	Air Compressor Replacement	\$3,000	\$3,000	\$3,000	
	Roll Off Containers Replacement	\$25,000	\$25,000	\$25,000	
	Subtotal	\$28,000	\$28,000	\$28,000	
Utility Services Fund					
Office Administration	Mini TGB for Meter Reading System (2)	\$7,000	\$7,000	\$7,000	
	TGB for Meter Reading System (2)	\$50,000	\$50,000	\$50,000	
Water Transmission & Distribution	Centrifugal Pump 3inch	\$2,000	\$2,000	\$2,000	
County Lab	YSI Compliance Water Meter Replacement	\$6,785	\$6,785	\$6,785	
	YSI Multi Probe Do-Bod Testing	\$2,200	\$2,200	\$2,200	
Sewage & Treatment Disp	Auto Sampler NW WWTF Replacement	\$6,000	\$6,000	\$6,000	
	NW WWTF Blower	\$5,000	\$5,000	\$5,000	
	Tractor Bushhog/Bucket	\$25,000	\$25,000	\$25,000	
	Utility Golf Cart (Heavy Duty) Replacement	\$11,000	\$11,000	\$11,000	
	Electric Trailer Caddy *	\$0	\$0	\$30,458	
Lift Station Lines	6 inch Portable By-Pass Pump	\$50,000	\$50,000	\$50,000	
	Subtotal	\$164,985	\$164,985	\$195,443	

FY 2020 St. Johns County Capital Outlay Summary

Fund/Program	Item		Workshop Recommended	Final
PV Utility Services Fund				
Administration	MXU Programmer (2) *		\$0	\$5,000
Water Treatment	Single Axle Utility Trailer		\$1,800	\$1,800
Water/Sewer Trans & Dist Lines	Mud Pump Replacement		\$2,000	\$2,000
Sewage Treatment & Disposal	Marsh Landing Chlorine Skid Replacement (2)		\$10,000	\$10,000
	6 inch By-Pass Pump Sawgrass WWTF - Replacement		\$55,000	\$55,000
Sewer Lift Stations	6 inch Portable By-Pass Pump Replacement		\$50,000	\$50,000
		Subtotal	\$118,800	\$123,800
		Grand Total	\$2,741,802	\$2,468,984
			\$2,468,984	\$2,682,438

* Carryforward from FY 2019

FY 2020 St. Johns County Vehicle Summary

Fund/Program	Item	Unit Cost	Workshop		Qty	Final Cost
			New	Repl		
General Fund						
Risk Management	Small SUV	\$20,000	0	1	0	\$0
Management Information Systems	Small SUV	\$20,000	0	2	2	\$40,000
Facilities Maintenance	Bucket Truck	\$150,000	0	1	1	\$150,000
Facilities Maintenance	Electric Truck	\$75,000	0	1	1	\$75,000
Facilities Maintenance	HVAC Van	\$50,000	0	1	1	\$50,000
Facilities Maintenance	Mini Transit Van	\$36,000	0	1	1	\$36,000
Building Operations	Sedan	\$20,000	1	0	1	\$20,000
Emergency Management	Full Size SUV	\$45,000	0	1	1	\$45,000
Medical Examiner	Mid Size SUV	\$30,000	1	0	1	\$30,000
Agriculture & Home Economics	1/2 Ton 4x4 Crewcab Truck	\$35,000	0	1	0	\$0
Agriculture & Home Economics	12 Passenger Van	\$35,000	0	1	0	\$0
Agriculture & Home Economics	15 Passenger Van	\$35,000	0	1	1	\$35,000
Animal Control	Animal Transport Vehicle	\$75,000	2	0	1	\$75,000
Growth Management	Small SUV	\$20,000	0	1	1	\$20,000
Growth Management	1/2 Ton Ext Cab 4x4 Truck (CNG)	\$42,936	0	1	1	\$42,936
	Subtotal	\$783,936	4	13	13	\$618,936
Transportation Trust Fund						
Public Works Administration	Small SUV	\$20,000	0	1	0	\$0
Road & Bridge	1 Ton Ext Cab Svc Body 4x4	\$66,150	1	0	1	\$66,150
Road & Bridge	3/4 Ton Ext Cab 4x4 Truck (CNG)	\$44,018	2	0	2	\$88,036
Road & Bridge	3/4 Ton Ext Cab 4x4 Truck (CNG)	\$44,018	0	2	2	\$88,036
Road & Bridge	Crew Cab Dump Truck	\$125,000	0	3	3	\$315,000
Road & Bridge	Freightliner M2 112	\$147,000	0	1	1	\$147,000
Road & Bridge	Single Cab Dump Truck *	\$119,022	0	0	1	\$119,022
Road & Bridge	Crew Cab Dump Truck*	\$100,617	0	0	5	\$503,085
Road & Bridge	2 Ton 4x4 Ext Cab Truck (CNG)*	\$73,033	0	0	1	\$73,033
Traffic & Transportation	1/2 Ton 4x2 Truck	\$23,000	0	1	0	\$0
Land Management	Full Size 4x4 SUV	\$44,000	0	1	0	\$0
Land Management	Mid Size SUV	\$30,000	0	0	1	\$30,000
Engineering	Full Size SUV	\$45,000	0	1	0	\$0
Engineering	Mid Size SUV	\$30,000	0	0	1	\$30,000
	Subtotal	\$896,222	3	10	18	\$1,459,362
Solid Waste Fund						
Refuse - Landfill Operations	1/2 Ton 4x4 Truck (CNG)	\$47,200	1	0	1	\$47,200
Refuse - Landfill Operations	Super Duty Truck	\$57,000	0	2	2	\$114,000
Refuse - Landfill Operations	Roll off Container Truck	\$170,000	0	1	1	\$170,000
	Subtotal	\$331,200	1	3	4	\$331,200
Fire District Fund						
Fire Rescue	ATV for Station 9	\$35,000	0	1	1	\$30,000
Fire Rescue	Small SUV	\$35,000	1	0	1	\$35,000
Fire Rescue	Multi Purpose Rescue Vehicle	\$135,000	1	0	1	\$135,000
Fire Rescue	1/2 Ton Ext Cab 4x4 Truck w/equipment	\$51,160	4	0	4	\$204,640
Fire Rescue	3/4 Ton Cargo Van	\$45,000	1	0	1	\$45,000
Fire Rescue	1/2 Ton Ext Cab 4x4 Truck w/equipment	\$39,700	1	0	0	\$0
Fire Rescue	1/2 Ton Ext Cab 4x4 Truck	\$35,000	0	3	3	\$105,000
Fire Rescue	Mid Size 4x4 SUV w/equipment	\$43,000	0	1	1	\$43,000
Fire Rescue	1 Ton 4x4 Ext Cab Truck*	\$56,339	0	0	1	\$56,339
	Subtotal	\$642,340	8	5	13	\$653,979

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FY 2020 St. Johns County Vehicle Summary

Fund/Program	Item	Unit Cost	Workshop		Final Qty	Final Cost
			New	Repl		
Utility Services Fund						
Office Administration	1/2 Ton Regular Cab Truck (CNG)	\$40,000	1	0	1	\$40,000
Office Administration	1/2 Ton Ext Cab Truck (CNG)	\$47,000	0	2	2	\$94,000
Water Treatment	1/2 Ton Ext Cab Truck (CNG)	\$47,000	1	0	1	\$47,000
Water Treatment	1/2 Ton Ext Cab 4x2 Truck	\$28,500	0	1	0	\$0
Water Transmission & Distribution	2 Ton Ext Cab 4x2 Truck (CNG)*	\$88,145	0	0	1	\$88,145
Sewage Treatment & Disposal	Small SUV	\$20,000	1	1	2	\$40,000
Sewage Treatment & Disposal	1/2 Ton Ext Cab Truck (CNG)	\$47,000	0	1	1	\$47,000
Lift Stations & Lines	2 Ton 4x4 Truck w/Crane	\$120,000	0	1	1	\$120,000
Lift Stations & Lines	1/2 Ton 4x4 Truck	\$47,000	0	1	0	\$0
SCADA	Small SUV	\$20,000	0	1	1	\$20,000
	Subtotal	\$483,500	3	8	10	\$496,145
Ponte Vedra Utility Services Fund						
Water Treatment	1/2 Ton 4x2 Regular Cab Truck	\$28,500	0	1	1	\$28,500
Transmission & Distribution	2 Ton Ext Cab 4x2 Diesel Truck	\$65,000	0	1	1	\$65,000
Sewer Lift Stations	Vac-Con Truck	\$390,000	1	0	1	\$390,000
	Subtotal	\$483,500	1	2	3	\$483,500
	Workshop Total	\$3,620,698	20	41		
	Final Total				61	\$4,043,122

* Carryforward from FY 2019

FY 2020 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
General Fund				
Board of County Commisioners	MS Office Standard	\$253	\$253	\$253
	Adobe Pro	\$328	\$328	\$328
	Cisco IP Phone	\$75	\$75	\$75
	Standard PC Replacement	\$630	\$630	\$630
	MS Windows 10 Pro Replacement (2)	\$400	\$400	\$0
	UPS	\$125	\$125	\$125
	County Administration	MS Office Standard	\$253	\$253
Adobe Pro		\$328	\$328	\$328
Adobe Pro Upgrade		\$147	\$147	\$147
Cisco IP Phone		\$75	\$75	\$75
Standard PC Replacement		\$630	\$630	\$630
HP Deskjet Replacement		\$130	\$130	\$130
Monitor		\$90	\$90	\$90
MS Windows 10 Pro Replacement (2)		\$400	\$400	\$0
UPS		\$125	\$125	\$125
Ipad Pro Replacement *		\$0	\$0	\$950
Construction Services		MS Windows 10 Pro Replacement (2)	\$400	\$400
	SofPlan Upgrade	\$895	\$895	\$895
Management and Budget	MS Office Standard	\$253	\$253	\$253
	MS Windows 10 Pro Replacement (2)	\$400	\$400	\$0
	Monitor	\$260	\$260	\$260
	Standard PC	\$630	\$630	\$630
	Publishing Software	\$8,331	\$8,331	\$0
	UPS	\$125	\$125	\$125
	24in Display (6)	\$0	\$780	\$780
	15in Laptop	\$700	\$700	\$700
	22in Display (3)	\$390	\$390	\$390
	24in Display	\$160	\$160	\$160
	Additional Software (3)	\$3,542	\$3,542	\$3,542
	Adobe Pro (2)	\$656	\$656	\$656
	Call Accounting Licenses (100)	\$270	\$270	\$270
	Cisco Agregation Switch (2)	\$10,200	\$10,200	\$10,200
	Cisco APX License (2)	\$4,000	\$4,000	\$4,000
Risk Management Management Info Systems	Cisco Emergency Responder License (1220)	\$16,958	\$16,958	\$16,958
	Cisco Router (3)	\$4,530	\$4,530	\$4,530
	Cisco Upgrade License	\$800	\$800	\$800
	Eurosoft PC Check	\$100	\$100	\$100
	Fiber Fusion Kit	\$5,000	\$5,000	\$5,000
	Fiber Fusion Material	\$1,500	\$1,500	\$1,500
	File Server (2)	\$21,000	\$21,000	\$21,000
	Developer PC Replacement (6)	\$5,160	\$5,160	\$5,160
	Standard PC Replacement (7)	\$4,410	\$4,410	\$4,410
	Harddrive Crusher	\$6,650	\$6,650	\$6,650
	Mobile Workstation Web Manager	\$1,800	\$1,800	\$1,800

FY 2020 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
Management Info Systems (cont)	MS Data Center Server (2)	\$8,000	\$8,000	\$8,000
	MS Office Standard *	\$0	\$0	\$230
	MS Visio Standard	\$175	\$175	\$175
	MS Visual Studio Pro	\$875	\$875	\$875
	MS Windows 10 Pro Replacement (5)	\$1,000	\$0	\$0
	Nimble (2)	\$152,000	\$152,000	\$152,000
	Port Replicator	\$125	\$125	\$125
	Port Replicator *	\$0	\$0	\$125
	Desktop Scanners (2)	\$1,300	\$1,300	\$1,300
	Support for County Hardware	\$35,000	\$35,000	\$35,000
	UPS Batteries	\$3,000	\$3,000	\$3,000
	VEEAM for Data Centers (2)	\$4,800	\$4,800	\$4,800
	VMWare Standard	\$2,300	\$2,300	\$2,300
	Laptop Replacement *	\$0	\$0	\$999
Purchasing	22in Display (2)	\$260	\$260	\$260
	MS Office Standard (2)	\$506	\$506	\$506
	Adobe Pro (4)	\$1,312	\$1,312	\$1,312
	Cisco IP Phone	\$75	\$75	\$75
	Standard PC (2)	\$1,260	\$1,260	\$1,260
	Monitor (2)	\$260	\$260	\$260
	MS Windows 10 Pro Replacements (4)	\$800	\$800	\$0
	UPS (2)	\$250	\$250	\$250
Personnel	22in Display (2)	\$260	\$260	\$260
	MS Office Standard (2)	\$506	\$506	\$506
	Adobe Pro	\$328	\$328	\$328
	Cisco IP Phone (2)	\$150	\$150	\$150
	Standard PC (2)	\$1,260	\$1,260	\$1,260
	Monitor (2)	\$180	\$180	\$180
	MS Windows 10 Pro Replacements (2)	\$400	\$0	\$0
	Replacement Scanner	\$630	\$630	\$630
	UPS (2)	\$250	\$250	\$250
County Attorney	MS Office Standard (2)	\$506	\$506	\$506
	Cisco IP Phone	\$75	\$75	\$75
	Standard PC	\$630	\$630	\$630
	Monitor	\$90	\$90	\$90
	MS Windows 10 Pro Replacement (1)	\$600	\$200	\$0
	Misc Computer Supplies	\$845	\$845	\$845
	Scanner Replacement	\$650	\$650	\$650
	UPS	\$125	\$125	\$125
Supervisor of Elections	Computer Equipment	\$0	\$15,786	\$0
Facilities Maintenance	22in Display (2)	\$260	\$260	\$260
	27in Display	\$160	\$160	\$160
	MS Office Standard (4)	\$1,012	\$1,012	\$1,012
	Adobe Pro	\$328	\$328	\$328
	Adobe Pro Upgrade	\$146	\$146	\$146
	Cisco IP Phone (4)	\$300	\$300	\$300
	Cisco Router Replacements	\$1,510	\$1,510	\$1,510
	Standard PC Replacement (5)	\$3,150	\$3,150	\$3,150
	Micromain License	\$225	\$225	\$225

FY 2020 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final	
Facilities Maintenance (cont)	Monitor	\$270	\$270	\$270	
	SQL Server Micromain	\$0	\$4,408	\$4,408	
	MS Windows 10 Pro Replacements (2)	\$400	\$400	\$0	
	UPS	\$625	\$625	\$625	
Building Operations (Judicial Cntr)	Additional Software (2)	\$598	\$598	\$598	
	Standard Printer	\$130	\$130	\$130	
	Standard Scanner (2)	\$1,300	\$1,300	\$1,300	
	Cisco IP Phone	\$75	\$75	\$75	
	Standard PC (2)	\$1,260	\$1,260	\$1,260	
	Monitor (2)	\$260	\$260	\$260	
	UPS	\$125	\$125	\$125	
	Communications	24in Display (10)	\$1,400	\$1,400	\$1,400
Adobe Pro (3)		\$990	\$990	\$990	
APCO Intellicom Software		\$7,000	\$7,000	\$7,000	
Critical Software		\$2,500	\$2,500	\$2,500	
Upgraded County PC		\$700	\$700	\$700	
HP Inkjet Printer		\$200	\$200	\$200	
HP Laserjet Printer		\$800	\$800	\$800	
KVM Digital Switch (7)		\$10,500	\$10,500	\$10,500	
LEFTA Software		\$2,500	\$2,500	\$2,500	
Standard County PC (11)		\$7,150	\$7,150	\$7,150	
UPS		\$125	\$125	\$125	
Codes Compliance		MS Office Standard (5)	\$1,265	\$1,265	\$1,265
		Adobe Pro	\$328	\$328	\$328
		Cisco IP Phone (4)	\$300	\$300	\$300
	Standard PC Replacement (5)	\$3,150	\$3,150	\$3,150	
	HP Deskjet Replacement (2)	\$260	\$260	\$260	
	Monitor	\$810	\$810	\$810	
	MS Windows 10 Pro Replacements (3)	\$600	\$600	\$0	
	Scanner Replacement (3)	\$1,950	\$1,950	\$1,950	
	UPS	\$625	\$625	\$625	
	Emergency Management	MS Office Standard	\$253	\$253	\$253
Standard PC Replacement		\$630	\$630	\$630	
Thin Client Replacements (3)		\$1,500	\$1,500	\$1,500	
Monitor		\$90	\$90	\$90	
Emergency Medical Service	UPS	\$125	\$125	\$125	
	20in Display	\$90	\$90	\$90	
	Misc Computer Supplies	\$5,000	\$5,000	\$5,000	
	Thin Client Replacement	\$500	\$500	\$500	
Medical Examiner	MS Windows 10 Pro Replacements	\$200	\$200	\$0	
	MS Office Standard (3)	\$759	\$759	\$759	
	Cisco Access Point	\$350	\$350	\$350	
	Cisco Call Manager License (3)	\$375	\$375	\$375	
	Imaging Licenses	\$90	\$90	\$90	
	Imaging Scanner	\$650	\$650	\$650	
	Monitor	\$540	\$540	\$540	

FY 2020 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
Medical Examiner (cont)	MS Windows 10 Pro Replacements (2)	\$400	\$400	\$0
	Standard PC (3)	\$1,890	\$1,890	\$1,890
	UPS (3)	\$375	\$375	\$375
	Voicemail License (3)	\$150	\$150	\$150
Agriculture & Home Economics	MS Office Standard (2)	\$506	\$506	\$506
	Cisco IP Phone (2)	\$150	\$150	\$150
	Cisco Router	\$1,510	\$1,510	\$1,510
	Standard PC (2)	\$1,260	\$1,260	\$1,260
	Monitor	\$90	\$90	\$90
	MS Windows 10 Pro Replacements	\$200	\$200	\$0
	UPS	\$250	\$250	\$250
	Economic Development	Adobe Software Subscription (12)	\$624	\$624
	Upgrade PC Replacement	\$700	\$700	\$700
	MS Office Standard	\$253	\$253	\$253
Veterans Services	MS Windows 10 Pro Replacements (2)	\$400	\$400	\$0
Animal Control	Chameleon Software	\$35,000	\$35,000	\$35,000
	Cisco Router	\$1,510	\$1,510	\$1,510
	MS Windows 10 Pro Replacement (5)	\$1,000	\$1,000	\$0
	Touchpad	\$1,500	\$0	\$0
Social Services	Additional Software (7)	\$1,771	\$1,771	\$1,771
	Adobe Pro (2)	\$656	\$656	\$656
	Cisco IP Phone (3)	\$225	\$225	\$225
	Docking Station	\$155	\$155	\$155
	Upgrade PC Replacement (3)	\$2,100	\$2,100	\$2,100
	Standard PC Replacement (3)	\$1,890	\$1,890	\$1,890
	HP Deskjet Replacement (2)	\$260	\$260	\$260
	Upgraded Laptop	\$800	\$800	\$800
	Monitors (4)	\$360	\$360	\$360
	Monitors (2)	\$260	\$260	\$260
	MS Windows 10 Pro Replacements (2)	\$400	\$400	\$0
	Standard Printer	\$130	\$130	\$130
	Scanner	\$650	\$650	\$650
	UPS	\$375	\$375	\$375
	iPad Pro 10.5in (5)	\$4,750	\$4,750	\$4,750
	Library Services	20in Display	\$90	\$90
MS Office Standard (5)		\$1,210	\$1,210	\$1,210
Cisco Router (5)		\$7,550	\$7,550	\$7,550
Barcode Replacement (2)		\$430	\$430	\$430
Barcode Scanner Replacement (6)		\$1,320	\$1,320	\$1,320
Call Manager License		\$125	\$125	\$125
Cannon IP100 Replacement		\$100	\$100	\$100
Cannon MX522 Replacement		\$150	\$150	\$150
Cisco IP Phone (17)		\$1,275	\$1,275	\$1,275
Standard PC Replacement (23)		\$14,490	\$14,490	\$14,490
Upgraded PC Replacement		\$700	\$700	\$700

FY 2020 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final	
Library Services (cont)	Hardware Replacement	\$5,000	\$5,784	\$5,784	
	HP Deskjet Replacement (6)	\$780	\$780	\$780	
	HP Wide Deskjet Replacement	\$230	\$230	\$230	
	Monitor (5)	\$2,070	\$2,070	\$2,070	
	MS Office Aced Plus (2)	\$110	\$110	\$110	
	MS Windows 10 Pro Replacements (34)	\$6,800	\$0	\$0	
	Receipt PrinterReplacements (4)	\$3,350	\$3,350	\$3,350	
	Scanner Replacement	\$225	\$225	\$225	
	Cisco Headset	\$200	\$200	\$200	
	UPS (23)	\$2,875	\$2,875	\$2,875	
	Voicemail License	\$55	\$55	\$55	
	Recreation Programs	20in Display (3)	\$270	\$180	\$180
		MS Office Standard (5)	\$1,265	\$1,265	\$1,265
Cisco IP Phone (2)		\$150	\$150	\$150	
Standard PC		\$630	\$630	\$630	
Thin Client Replacement		\$500	\$500	\$500	
iPad Pro 10.5in		\$950	\$950	\$950	
Standard Laptop		\$700	\$0	\$0	
MS Surface Pro LTE (2)		\$3,000	\$3,000	\$3,000	
MS Surface Pro Signature Cover (2)		\$320	\$320	\$320	
MS Windows 10 Pro Replacements (10)		\$5,200	\$5,200	\$0	
UPS		\$125	\$125	\$125	
Monitor		\$0	\$90	\$90	
Recreation Maintenance		Standard Laptop	\$0	\$700	\$700
Housing/Community Services	Call Manager License (2)	\$250	\$250	\$250	
	Standard PC (2)	\$1,260	\$1,260	\$1,260	
	Upgraded PC Replacement	\$700	\$700	\$700	
	Housing Software	\$4,000	\$4,000	\$4,000	
	Monitors (4)	\$360	\$360	\$360	
	MS Office (3)	\$759	\$759	\$759	
	VM License (2)	\$100	\$100	\$100	
	Growth Management	Additonal Software (2)	\$3,289	\$3,289	\$3,289
		Adobe Pro (3)	\$984	\$984	\$984
		Adobe Pro Upgrade	\$146	\$146	\$146
Cisco IP Phone Replacements (8)		\$600	\$600	\$600	
Standard Laptop Replacement (2)		\$1,400	\$1,400	\$1,400	
Standard PC Replacement (12)		\$7,560	\$7,560	\$7,560	
Monitors (21)		\$1,890	\$1,890	\$1,890	
MS Office Pro Replacement		\$345	\$345	\$345	
MS Office Standard Replacement		\$253	\$253	\$253	
MS Office Windows 10 Pro Replacements (28)		\$5,600	\$5,600	\$0	
Scanner (2)		\$1,300	\$1,300	\$1,300	
UPS (11)		\$1,375	\$1,375	\$1,375	
Sheriff Office Complex Maintenance		Additonal Software	\$506	\$506	\$506
	Standard PC Replacement (2)	\$1,260	\$1,260	\$1,260	
	Monitor (2)	\$180	\$180	\$180	

FY 2020 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
Sheriff Office Complex Maintenance (cont)	MS Windows 10 Pro Replacements	\$200	\$200	\$0
	Scanner (2)	\$1,300	\$1,300	\$1,300
	UPS (2)	\$250	\$250	\$250
Interoperable Radio System	Monitors (10)	\$900	\$900	\$900
Hurricane Matthew	MS Office Standard	\$253	\$253	\$253
	Standard County PC Replacement	\$630	\$630	\$630
	UPS	\$125	\$125	\$125
	Subtotal	\$552,901	\$564,559	\$525,546
Building Services				
Building Services	MS Office Standard (13)	\$3,289	\$3,289	\$3,289
	Adobe Pro (9)	\$2,952	\$2,952	\$2,952
	Adobe Pro Upgrades (3)	\$438	\$438	\$438
	AIRS Software	\$2,500	\$2,500	\$2,500
	Cisco Distribution Switch Backup	\$5,100	\$5,100	\$5,100
	Cisco IP Phone Replacements (8)	\$600	\$600	\$600
	Standard PC (12)	\$7,560	\$7,560	\$7,560
	Hardware for EPR	\$100,000	\$100,000	\$0
	Monitor (2)	\$2,110	\$2,110	\$2,110
	MS Windows 10 Pro Replacements (26)	\$5,200	\$5,200	\$0
	Standard Laptop Replacement	\$700	\$700	\$700
	Scanner Replacements (3)	\$1,950	\$1,950	\$1,950
	UPS (12)	\$1,500	\$1,500	\$1,500
		Subtotal	\$133,899	\$133,899
Fire District Fund				
Administration	20in Display (26)	\$2,340	\$2,340	\$2,340
	MS Office Standard (12)	\$3,036	\$3,036	\$3,036
	Adobe Pro	\$328	\$328	\$328
	Adobe Pro Upgrade	\$146	\$146	\$146
	Antenna	\$300	\$300	\$300
	Brick Warehouse	\$500	\$500	\$500
	Cell Phone Licenses (40)	\$4,800	\$4,800	\$4,800
	CF 20 Toughbook Mounts (4)	\$6,000	\$0	\$0
	CF 20 Toughbook Mechanics (4)	\$14,000	\$0	\$0
	Cisco IP Phone Replacements (8)	\$600	\$600	\$600
	Cisco POE Switch	\$1,600	\$1,600	\$1,600
	Cisco Router	\$1,200	\$1,200	\$1,200
	Cisco Router (80)	\$120,000	\$120,000	\$120,000
	Cisco WLAN Replacements	\$2,750	\$2,750	\$2,750
	Contingency Repairs/Replacements	\$5,000	\$5,000	\$5,000
	Scanner (5)	\$3,250	\$3,250	\$3,250
	Dock Stations Toughpads (18)	\$13,500	\$13,500	\$13,500
	Door Security	\$18,000	\$18,000	\$18,000

FY 2020 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
Administration (cont.)	Fax Machines (5)	\$350	\$350	\$350
	Fiber SFP & Patch Cable	\$50	\$50	\$50
	Fireworks Hydrant Model	\$40,000	\$0	\$0
	Fireworks Preplan Software	\$15,000	\$0	\$0
	Fireworks Software	\$6,000	\$6,000	\$6,000
	MDT Toughbook Replacements	\$2,500	\$2,500	\$2,500
	Standard PC (6)	\$3,780	\$3,780	\$3,780
	Thin Client Replacements (29)	\$14,500	\$14,500	\$14,500
	Imaging License (4)	\$360	\$360	\$360
	Laptops (2)	\$2,060	\$2,060	\$2,060
	MDT Mount	\$760	\$760	\$760
	MDT Toughpad Mazmat 16	\$2,500	\$2,500	\$2,000
	Microsoft Server	\$610	\$610	\$610
	Modems New Apparatus (18)	\$27,000	\$27,000	\$27,000
	Monitor (3)	\$1,620	\$1,620	\$1,620
	MS Windows 10 Pro Replacement (40)	\$8,000	\$8,000	\$8,000
	Standard PC (4)	\$2,720	\$2,720	\$2,720
	MS Office (2) for Laptops	\$500	\$500	\$500
	Policy Management Software	\$60,000	\$0	\$0
	Standard Laptop Replacement (2)	\$1,400	\$1,400	\$1,400
	Rocket Maintenance (75)	\$26,250	\$0	\$0
	Server for Security Cameras	\$7,600	\$7,600	\$7,600
	Spare Bricks (2)	\$1,000	\$1,000	\$1,000
	Telestaff Software	\$3,500	\$3,500	\$3,500
	Telestaff Module Upgrade *	\$0	\$0	\$19,570
	Telestaff Maintenance	\$12,000	\$12,000	\$12,000
	Telestaff VOIP	\$10,000	\$10,000	\$10,000
	Toughpads (18)	\$45,000	\$45,000	\$45,000
	Toughpad Mounts (4)	\$3,000	\$3,000	\$3,000
	Tru Defender Software	\$3,710	\$3,710	\$3,710
	Security Cameras	\$29,000	\$29,000	\$29,000
	UPS (3)	\$1,250	\$1,250	\$1,250
	Voicemail License (5)	\$875	\$875	\$875
	Web EOC	\$5,000	\$5,000	\$5,000
	Wirless Mouse & Keyboard	\$50	\$50	\$50
	Subtotal	\$535,295	\$374,045	\$393,115
Tourist Development Trust Fund				
TDC Administration	Software Update	\$3,000	\$3,000	\$3,000
	Subtotal	\$3,000	\$3,000	\$3,000
Community Based Care				
CBC Admin	20in Display (38)	\$3,420	\$3,420	\$3,420
	MS Office Standard (22)	\$5,566	\$5,566	\$5,566
	Adobe Pro (2)	\$656	\$656	\$656
	Cisco IP Phone Replacements (7)	\$525	\$525	\$525
	Dual Display Port Replicators (15)	\$2,325	\$2,325	\$2,325

FY 2020 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
CBC Admin (cont)	MS Surface Replacements (3)	\$4,500	\$4,500	\$4,500
	Standard PC Replacements (4)	\$2,520	\$2,520	\$2,520
	HP Deskjet Replacements (4)	\$520	\$520	\$520
	HP Laserjet Replacement	\$170	\$170	\$170
	MS Surface Replicator (3)	\$840	\$840	\$840
	MS Visio Standard	\$170	\$170	\$170
	MS Windows 10 Pro Replacement (4)	\$800	\$800	\$0
	Standard Laptop Replacement (15)	\$10,500	\$10,500	\$10,500
	Scanner Replacement	\$650	\$650	\$650
	UPS (4)	\$500	\$500	\$500
	Subtotal	\$33,662	\$33,662	\$32,862
Court Technology Trust Fund				
Court Administration	Upgraded Laptop (2)	\$3,000	\$3,000	\$3,000
	20in Display (6)	\$540	\$540	\$540
	27in Display (4)	\$640	\$640	\$640
	2ESX Host Servers (2)	\$13,000	\$13,000	\$13,000
	MS Office Standard (3)	\$759	\$759	\$759
	Antivirus Symantech	\$1,200	\$1,200	\$1,200
	Cisco IP Phone Replacements (2)	\$150	\$150	\$150
	Contingency for Repairs & Replacements	\$5,000	\$5,000	\$5,000
	Docking Station	\$155	\$155	\$155
	Standard Laptop (2)	\$1,400	\$1,400	\$1,400
	Standard PC (2)	\$1,260	\$1,260	\$1,260
	HP Deskjet Printer	\$130	\$130	\$130
	Intel Nuc Mini PC	\$600	\$600	\$600
	Laptop Docking Station (3)	\$465	\$465	\$465
	Logitech Video Conference System	\$1,500	\$1,500	\$1,500
	LogMeIn Remote Access	\$1,500	\$1,500	\$1,500
	Monitor (2)	\$180	\$180	\$180
	MS Data Center	\$8,000	\$8,000	\$8,000
	MS Windows 10 Pro Replacement	\$200	\$200	\$200
	Office 365 (24)	\$5,700	\$5,700	\$5,700
	Upgraded PC (9)	\$7,740	\$7,740	\$7,740
	UPS (2)	\$250	\$250	\$250
	VEEAM License (2)	\$6,000	\$6,000	\$6,000
	VM Ware Licensing	\$4,000	\$4,000	\$4,000
	Zoom 42in Display	\$850	\$850	\$850
	Zoom Video Conference Software	\$1,000	\$1,000	\$1,000
	State Attorney	Hardware for System Upgrade	\$30,000	\$30,000
Servers for System Upgrade (4)		\$160,000	\$160,000	\$160,000
Software Licensing		\$14,990	\$14,990	\$14,990
Surface Go Tablets (15)		\$9,750	\$9,750	\$9,750
Switches for System Upgrade (2)		\$20,000	\$20,000	\$20,000
Public Defender	24in Monitors (6)	\$1,800	\$1,800	\$1,800
	Cisco Wireless AP Access Point (7)	\$2,450	\$2,450	\$2,450
	Dell Desktop CPU (4)	\$4,800	\$4,800	\$4,800

FY 2020 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
Public Defender (cont)	Dell Laptops (4)	\$12,000	\$12,000	\$12,000
	Fujitsu Scanners (2)	\$3,058	\$3,058	\$3,058
	Network Layer 3 Switch	\$4,100	\$4,100	\$4,100
	Nutanix Hardware Visualization	\$12,925	\$12,925	\$12,925
	Software	\$17,085	\$17,085	\$17,085
	UPS Battery Backup (5)	\$1,000	\$1,000	\$1,000
	Subtotal	\$359,177	\$359,177	\$359,177
Transportation Trust Fund				
Public Works Administration	22in Display (2)	\$260	\$260	\$260
	24in Display	\$130	\$130	\$130
	8GB Ram Upgrade	\$300	\$150	\$150
	MS Office Standard (4)	\$1,265	\$1,012	\$1,012
	Adobe Pro	\$328	\$328	\$328
	Adobe Pro Upgrade (2)	\$292	\$292	\$292
	ARCGIS Standard Editor	\$7,000	\$7,000	\$7,000
	AVL Hardware Upgrade (6)	\$1,500	\$1,500	\$1,500
	Cisco Call Manager	\$125	\$0	\$0
	Cisco IP Phone	\$150	\$75	\$75
	Cisco Voicemail License	\$50	\$0	\$0
	Upgraded Laptop Replacement	\$1,860	\$930	\$930
	Standard Laptop Replacement	\$700	\$700	\$700
	Standard PC Replacement (2)	\$1,260	\$1,260	\$1,260
	MS Office Pro	\$345	\$345	\$345
	MS Project Standard	\$379	\$379	\$379
	MS RDS Cals (80)	\$3,520	\$3,520	\$3,520
	MS Server (4)	\$2,600	\$2,600	\$2,600
	MS Windows 10 Pro Replacements (4)	\$800	\$800	\$0
	Panasonic Port Replicator	\$300	\$300	\$300
	San Hard Disk Drives(2)	\$1,000	\$1,000	\$1,000
	Toughbook	\$2,600	\$2,600	\$2,600
	UPS (3)	\$375	\$375	\$375
Road & Bridge	20in Display (3)	\$270	\$270	\$270
	MS Office Standard (9)	\$2,277	\$2,277	\$2,277
	Cisco IP Phone Replacements (4)	\$300	\$300	\$300
	Standard PC Replacement (4)	\$2,520	\$2,520	\$2,520
	Toughbook Replacements (4)	\$12,000	\$12,000	\$12,000
	Granitenent Program	\$44,904	\$0	\$0
	Hardware Retrofit	\$500	\$0	\$0
	HP Laserjet	\$170	\$170	\$170
	Monitor (4)	\$360	\$360	\$360
	MS Windows 10 Pro Replacements (2)	\$400	\$400	\$0
	Toughbook Port Replicators (5)	\$1,500	\$1,500	\$1,500
	UPS(4)	\$500	\$500	\$500
Fleet Maintenance	MS Office Standard (2)	\$506	\$506	\$506
	Standard Laptop Replacement	\$700	\$700	\$700
	Standard PC Replacement	\$630	\$630	\$630
	Monitor	\$90	\$90	\$90

FY 2020 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
	MS Windows 10 Pro Replacement (6)	\$1,200	\$1,200	\$0
	UPS	\$125	\$125	\$125
Traffic & Transportation	MS Office Standard	\$253	\$253	\$253
	Cisco IP Phone Replacement	\$75	\$75	\$75
	Standard PC Replacement	\$630	\$630	\$630
	Monitor (2)	\$180	\$180	\$180
	MS Windows 10 Pro Replacements (2)	\$400	\$400	\$0
	UPS	\$125	\$125	\$125
Engineering	16GB Ram Upgrade (2)	\$300	\$300	\$300
	20in Display (2)	\$180	\$180	\$180
	23in Display (2)	\$260	\$260	\$260
	3D Modeling PC	\$1,200	\$1,200	\$1,200
	MS Office Standard (6)	\$1,518	\$1,518	\$1,518
	Call Manager License (2)	\$250	\$250	\$250
	Cisco IP Phone Replacement	\$75	\$75	\$75
	Toughbook Replacements (3)	\$7,200	\$7,200	\$7,200
	iPad Pro 12.9in	\$1,300	\$1,300	\$1,300
	Monitor (2)	\$360	\$360	\$360
	MS Project Standard (2)	\$694	\$694	\$694
	MS Windows 10 Pro Replacements (7)	\$1,400	\$1,400	\$0
	Standard PC (2)	\$1,260	\$1,260	\$1,260
	Toughbook Port Replicators (3)	\$900	\$900	\$900
	UPS (4)	\$500	\$500	\$500
	Voicemail License (2)	\$110	\$110	\$110
Land Management	10GB Network Cables	\$100	\$100	\$100
	Additional Software	\$345	\$345	\$345
	File Server for ARCGIS	\$11,500	\$11,500	\$11,500
	Replacement PC	\$1,191	\$1,191	\$1,191
	MS Data Center	\$4,800	\$4,800	\$4,800
	MS Windows 10 Pro Replacements (3)	\$600	\$600	\$0
	MS Surface Pro (2)	\$6,000	\$3,000	\$3,000
	VEEAM For GIS Server	\$2,400	\$2,400	\$2,400
	VMWare for GIS Server	\$6,750	\$6,750	\$6,750
	Subtotal	\$148,947	\$98,960	\$94,160
Solid Waste Fund				
Landfill Operation	MS Office Standard (3)	\$759	\$759	\$759
	Adobe Replacement	\$328	\$328	\$328
	AVL Hardware Upgrade (13)	\$3,250	\$3,250	\$3,250
	Call Manager License (2)	\$250	\$250	\$250
	Cisco IP Phone Replacement	\$75	\$75	\$75
	Cisco Router	\$1,510	\$1,510	\$1,510

FY 2020 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
Landfill Operation (cont)	Standard PC Replacement	\$630	\$630	\$630
	iPad Pro 10.5in (2)	\$1,900	\$1,900	\$1,900
	Monitor (3)	\$450	\$450	\$450
	MS Windows 10 Pro Replacements (3)	\$600	\$600	\$0
	Standard PC (2)	\$1,260	\$1,260	\$1,260
	UPS (3)	\$375	\$375	\$375
	Voicemail License (2)	\$110	\$110	\$110
	Subtotal		\$11,497	\$11,497
Utilities				
Administration	24in Display (4)	\$520	\$520	\$520
	MS Office Standard (19)	\$4,807	\$4,807	\$4,807
	Adobe Pro Replacement	\$328	\$328	\$328
	Call Manager License (2)	\$250	\$250	\$250
	Cisco Call Center License	\$9,147	\$9,147	\$9,147
	Cisco IP Phone (17)	\$1,275	\$1,275	\$1,275
	Cisco Router (2)	\$3,020	\$3,020	\$3,020
	Fiber Host Adapter	\$800	\$800	\$800
	Fiber SFP & Patch Cables	\$100	\$100	\$100
	Fiber Switch (2)	\$2,000	\$2,000	\$2,000
	Standard PC (23)	\$14,490	\$14,490	\$14,490
	Toughbook Replacements (5)	\$12,000	\$12,000	\$12,000
	HP Filer Server	\$10,600	\$10,600	\$10,600
	HP Laserjet	\$170	\$170	\$170
	iPad Pro 12.9in (2)	\$2,600	\$2,600	\$2,600
	Contingency for Repair & Replacement	\$5,000	\$0	\$0
	Monitor (2)	\$2,330	\$2,330	\$2,330
	MS Data Center	\$4,000	\$4,000	\$4,000
	MS Office Pro (9)	\$3,105	\$3,105	\$3,105
	MS Windows 10 Pro Replacements (24)	\$4,800	\$4,800	\$0
	MS Visio Pro	\$325	\$325	\$325
	Standard Laptop Replacement	\$700	\$700	\$700
	UPS (22)	\$2,750	\$2,750	\$2,750
	VEEAM for Server	\$2,400	\$2,400	\$2,400
VMWare for New Server	\$2,300	\$2,300	\$2,300	
Voicemail License (2)	\$110	\$110	\$110	
Water Treatment	24in Display	\$130	\$130	\$130
	MS Office Standard (4)	\$1,012	\$1,012	\$1,012
	Cisco IP Phone	\$75	\$75	\$75
	Standard PC Replacement (4)	\$2,520	\$2,520	\$2,520
	Contingency for Repair & Replacement	\$500	\$500	\$500
	Monitor (4)	\$270	\$270	\$270
	UPS (3)	\$375	\$375	\$375
Transmission & Distribution	Cisco IP Phone Replacements (4)	\$300	\$300	\$300
	Standard PC (4)	\$2,520	\$2,520	\$2,520
	Toughbook Replacement	\$2,300	\$2,300	\$2,300
	Contingency for Repair & Replacement	\$500	\$500	\$500
	MS Office Standard (6)	\$1,518	\$1,518	\$1,518
	UPS (2)	\$250	\$250	\$250

FY 2020 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final	
County Lab	Adobe Pro Replacement	\$328	\$328	\$328	
	Cisco IP Phone Replacement (2)	\$150	\$150	\$150	
	Standard PC Replacement (2)	\$1,260	\$1,260	\$1,260	
	Monitor (3)	\$270	\$270	\$270	
	Additional Software	\$690	\$690	\$690	
	Scanner Replacement	\$650	\$650	\$650	
	UPS (2)	\$250	\$250	\$250	
Sewage Treatment & Disposal	Call Manager License	\$125	\$125	\$125	
	Cisco IP Phone	\$75	\$75	\$75	
	Cisco Router	\$1,510	\$1,510	\$1,510	
	Standard PC (6)	\$3,780	\$3,780	\$3,780	
	HP Laserjet	\$170	\$170	\$170	
	iPad Pro 12.9in	\$1,300	\$1,300	\$1,300	
	Contingency for Repair & Replacement	\$750	\$750	\$750	
	Monitor (2)	\$800	\$800	\$800	
	MS Office Standard (7)	\$1,771	\$1,771	\$1,771	
	MS Windows 10 Pro Replacements (2)	\$400	\$400	\$0	
	UPS (6)	\$750	\$750	\$750	
	Voicemail License	\$55	\$55	\$55	
	Sewer Lift Stations & Lines	Additional Software	\$756	\$756	\$756
Cisco IP Phone (2)		\$150	\$150	\$150	
Standard PC (3)		\$1,890	\$1,890	\$1,890	
Toughbook Replacements (9)		\$20,700	\$20,700	\$20,700	
Monitor (4)		\$360	\$360	\$360	
MS Office Standard (9)		\$2,277	\$2,277	\$2,277	
MS Visio		\$170	\$170	\$170	
MS Windows 10 Pro Replacements		\$200	\$200	\$0	
Contingency for Repair & Replacement		\$500	\$500	\$500	
UPS (3)		\$375	\$375	\$375	
Contingency for Repair & Replacement		\$250	\$250	\$250	
Industrial Pretreatment Disposal SCADA		Standard PC	\$630	\$630	\$630
		Toughbook Replacement	\$2,300	\$2,300	\$2,300
		HP Laserjet	\$170	\$170	\$170
	iPad Pro 12.9in	\$1,300	\$1,300	\$1,300	
	MDM License	\$67	\$67	\$67	
	Contingency for Repair & Replacement	\$2,000	\$0	\$0	
	Monitor	\$90	\$90	\$90	
	MS Office Standard (2)	\$506	\$506	\$506	
	MS Windows 10 Pro Replacements	\$200	\$200	\$0	
	SCADA Monitor (4)	\$3,000	\$3,000	\$3,000	
	UPS (3)	\$125	\$125	\$125	
	Subtotal		\$155,297	\$148,297	\$142,697
	Ponte Vedra Utilities				
Water Treatment	Standard PC	\$630	\$630	\$630	
	MS Office Standard	\$253	\$253	\$253	
	Contingency for Repair & Replacement	\$500	\$500	\$500	
	Monitor	\$90	\$90	\$90	
Transmission & Distribution	UPS	\$125	\$125	\$125	
	Contingency for Repair & Replacement	\$250	\$250	\$250	
	MDM Annual License (2)	\$0	\$22	\$22	
Sewer Treatment & Disposal	MS Office Standard (5)	\$1,265	\$1,265	\$1,265	
	Standard PC (5)	\$3,150	\$3,150	\$3,150	
	Contingency for Repair & Replacement	\$250	\$250	\$250	

FY 2020 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Final
Sewer Treatment & Disposal (cont)	Monitor (8)	\$720	\$720	\$720
	UPS (3)	\$375	\$375	\$375
Sewer Lift Stations	Contingency for Repair & Replacement	\$250	\$250	\$250
	Contingency for Repair & Replacement	\$500	\$500	\$500
	Subtotal	\$8,358	\$8,380	\$8,380
Beach				
Life Savings Corps	20in Display	\$90	\$90	\$90
	Call Manager License	\$125	\$125	\$125
	Cisco Call Manager License	\$150	\$150	\$150
	Cisco IP Phone	\$75	\$75	\$75
Life Savings Corps (cont.)	Standard Laptop Replacement	\$700	\$700	\$700
	MS Office Standard (2)	\$506	\$506	\$506
	Standard PC	\$680	\$680	\$680
	UPS	\$125	\$125	\$125
Beach Services	Voicemail License (2)	\$100	\$100	\$100
	Cisco Router Replacement	\$1,510	\$1,510	\$1,510
	MS Windows 10 Pro Replacements	\$200	\$200	\$0
	Subtotal	\$4,261	\$4,261	\$4,061
Golf Course				
Golf Course Admin	Cisco Router	\$1,510	\$1,510	\$1,510
	MS Windows 10 Pro Replacements (3)	\$600	\$600	\$0
	Subtotal	\$2,110	\$2,110	\$1,510
Cultural Events				
Amphitheatre Operations	MS Office Standard (3)	\$759	\$759	\$759
	Cisco IP Phone Replacements (2)	\$150	\$150	\$150
	Standard PC Replacements (3)	\$1,890	\$1,890	\$1,890
	Monitors (3)	\$270	\$270	\$270
	MS Windows 10 Pro Replacements (4)	\$800	\$800	\$0
	UPS (3)	\$375	\$375	\$375
	Subtotal	\$4,244	\$4,244	\$3,444
	Grand Total	\$1,952,648	\$1,746,091	\$1,607,548

* Carryforward from FY 2019

FY 2020 St. Johns County Maintenance Summary

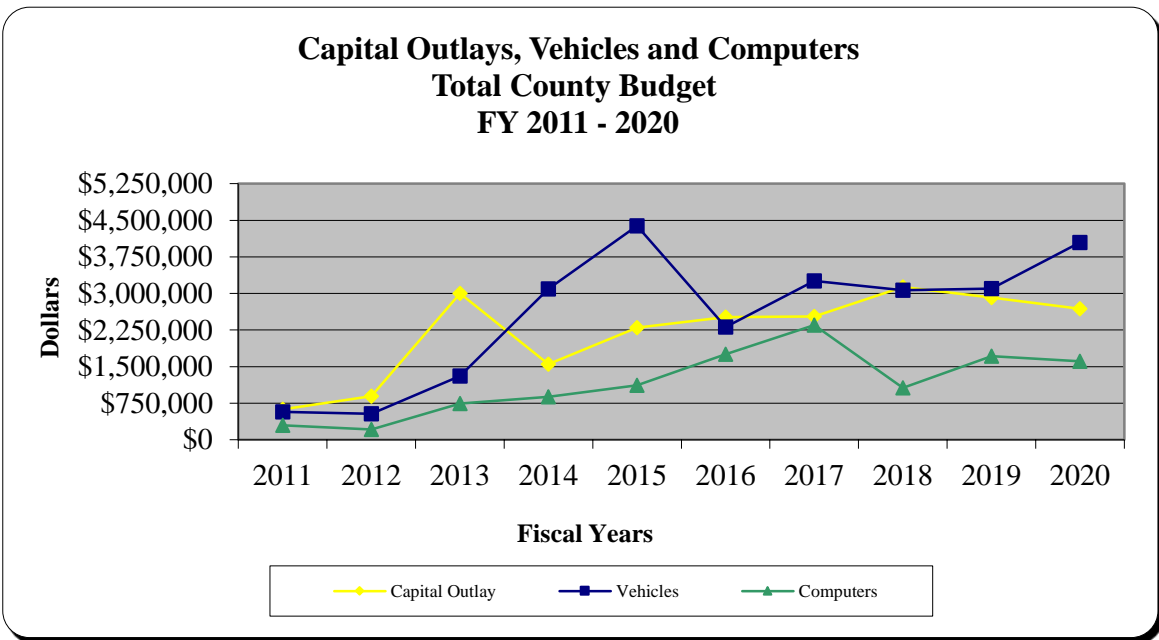
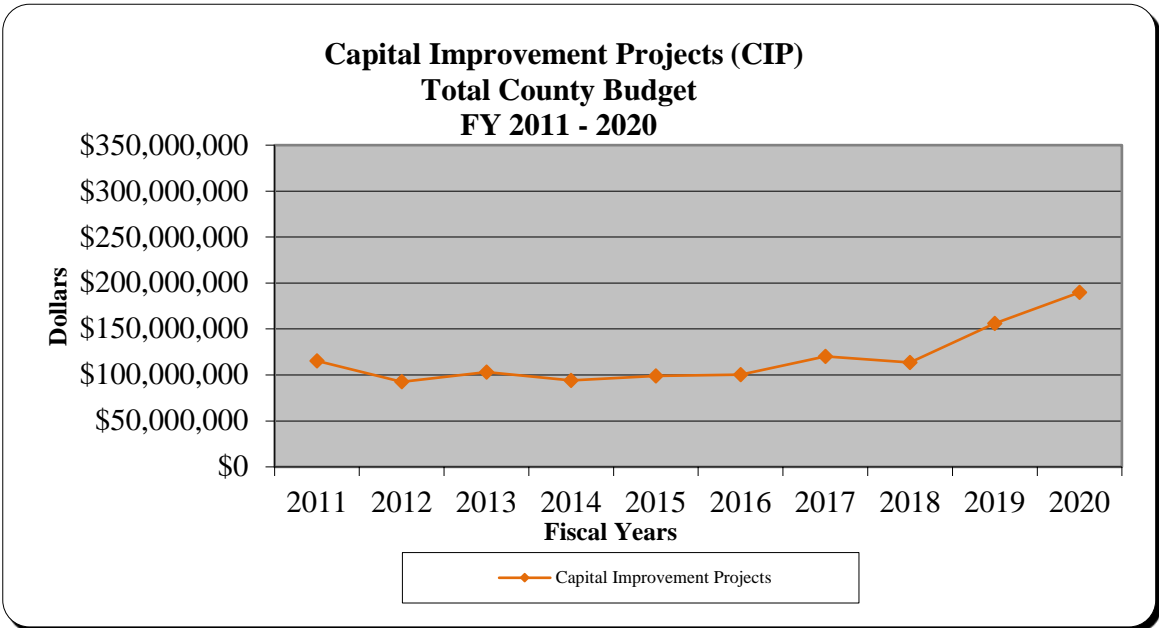
Fund/Program	Item	Workshop	Recommended	Final
General Fund				
Building Operations				
	Main Courthouse - Cooling Towers	\$395,900	\$395,900	\$395,900
	Main Courthouse - Replace HVAC Control System (Phase 2 of 3)	\$112,000	\$112,000	\$112,000
	Main Courthouse - Judge's Parking Lot Drainage	\$34,650	\$34,650	\$34,650
	Courthouse East - Replace Rusted Railings On West Side	\$34,608	\$34,608	\$34,608
	Permit Center - refinish generator fuel tank	\$9,725	\$9,725	\$9,725
	Guardian Ad Litem - window replacement	\$9,975	\$9,975	\$9,975
	Admin Building Backflow repairs	\$8,200	\$8,200	\$8,200
	Main Courthouse - Replace HVAC Control System (Phase 1 of 3)*	\$0	\$0	\$111,750
	Main Courthouse - Window Replacement*	\$0	\$0	\$19,879
	Treasure Beach Dredging*	\$0	\$0	\$57,911
	West King Street Maintenance/Landscaping & Signage*	\$0	\$0	\$7,632
	General Gov't Deferred Maintenance Balance*	\$0	\$0	\$40,644
Julington Creek Annex				
	NW Annex - HVAC System Replacements	\$67,980	\$67,980	\$67,980
Library Services				
	Bartram Library - Carpet Replacement	\$58,000	\$58,000	\$58,000
	Main Library - HVAC replacement	\$27,750	\$27,750	\$27,750
	Ponte Vedra Fire Suppression*	\$0	\$0	\$17,126
Agricultural Center				
	Replace Drain Field*	\$0	\$0	\$15,450
Parks and Recreation				
	Vilano Fishing Pier - replace failing floating dock	\$218,926	\$218,926	\$218,926
	Ketterlinus gym replace low slope roof	\$111,607	\$111,607	\$111,607
	Royal Road Park - replace tennis courts	\$87,550	\$87,550	\$87,550
	Treaty Park resurface tennis courts	\$52,750	\$52,750	\$52,750
	Treaty Park pickleball court resurfacing	\$21,773	\$21,773	\$21,773
	Rivertown Park painting of stadium canopy structure	\$11,742	\$11,742	\$11,742
	Beluthahatchee HVAC replacement at community bldg	\$3,400	\$3,400	\$3,400
	Alpine Groves - replace park access gate	\$2,513	\$2,513	\$2,513
	Vilano Pavilion - repair fascia & soffit	\$7,920	\$7,920	\$7,920
	Aberdeen Park - rebuild main electric service	\$42,000	\$42,000	\$42,000
	Usina - maintenance bldg replace roof, fascia & soffit	\$14,376	\$14,376	\$14,376
	Waterway Access repairs	\$40,000	\$40,000	\$40,000
	Treaty Pickleball Court*	\$0	\$0	\$9,925
	Treaty Tennis Court*	\$0	\$0	\$57,395
	SAB Pier Plank Repairs*	\$0	\$0	\$91,665
	Royal Road Park - Replace Play Structures*	\$0	\$0	\$80,000
	Ron Parker Park - Replace Tennis Courts*	\$0	\$0	\$262,805
	Plantation Park - Replace Play Structures*	\$0	\$0	\$5,056
	Al Wilke Park - Replace Play Structures*	\$0	\$0	\$90,000
	SAB Pier Replace Major Components*	\$0	\$0	\$757,862
	Bartram Library - Fire Suppression*	\$0	\$0	\$112,922
	Equestrian Center Exterior Paint*	\$0	\$0	\$16,694
	Vermont Heights Park Improvements*	\$0	\$0	\$1,700
	Vermont Heights Playground Repairs*	\$0	\$0	\$7,235
	Fairgrounds Repairs to Schoolhouse*	\$0	\$0	\$12,500
	Cornerstone Park - Drain Pipe Replacement*	\$0	\$0	\$30,000
	Armstrong Park - Replace Play Structures*	\$0	\$0	\$90,000
	Culture & Recreation Deferred Maintenance Balance*	\$0	\$0	\$78,513
Emergency Management				
	Repair potable water backup system	\$6,180	\$6,180	\$6,180
EMS				
	Fire Station No. 9 - raise sidewalk & repair expansion joint	\$7,500	\$7,500	\$7,500
	Fire Station No. 6 - Window & Roof replacement*	\$0	\$0	\$74,083
Hastings School Building				
	Building Evaluation of Old Hastings High School	\$55,000	\$55,000	\$55,000
	Old Hastings High School temporary repairs	\$18,500	\$18,500	\$18,500
Sheriff Complex Maintenance				
	Jail - Property room boiler replacement	\$79,426	\$79,426	\$79,426
	Jail - Relocate smoke evacuation ducts	\$49,000	\$49,000	\$49,000
	Jail - Chase access door replacement	\$46,065	\$46,065	\$46,065
	Jail - Booking door opener replacement	\$18,957	\$18,957	\$18,957
	Criminal Justice Facility - engineering to replace rec yard structure	\$12,500	\$12,500	\$12,500
	Jail - Bldg F HVAC replacement	\$7,500	\$7,500	\$7,500

FY 2020 St. Johns County Maintenance Summary

Fund/Program	Item	Workshop	Recommended	Final
Sheriff Complex Maint. Cont'd.				
	Jail - Replacement of blower housing	\$7,037	\$7,037	\$7,037
	Jail - Relocation of chilled water lines in bldg H, I & J	\$6,218	\$6,218	\$6,218
	Jail - HVAC replacement in bldg P CWRC south	\$6,191	\$6,191	\$6,191
	Jail - Replace HVAC bldg S purchasing	\$5,036	\$5,036	\$5,036
	Jail - Replace HVAC bldg S communications	\$4,093	\$4,093	\$4,093
	Jail - Replace & Re-route of Chilled Water line*	\$0	\$0	\$41,407
	Jail - Replace Toilets & Sinks*	\$0	\$0	\$29,499
	Jail - Replace 3 Access Gates*	\$0	\$0	\$35,038
	Jail - Relocate Water Controls*	\$0	\$0	\$7,679
	Jail - Painting of Bldgs. L, K, J & Exercise Yard*	\$0	\$0	\$357,799
	Jail - Outback Piping Replacement*	\$0	\$0	\$4,919
	Public Safety Deferred Maintenance Balance*	\$0	\$0	\$4,474
	Subtotal	\$1,702,548	\$1,702,548	\$4,232,110
Florida Boating Improvement				
	Butler Dredging*	\$0	\$0	\$67,250
	Subtotal	\$0	\$0	\$67,250
SJC Pier				
	Vilano Fishing Pier - Structural Inspection of Pilings	\$13,700	\$0	\$0
	SJC Ocean Pier Inspection - annual	\$25,000	\$25,000	\$25,000
	Subtotal	\$38,700	\$25,000	\$25,000
Beach Service				
	Pier Park - replace walkway around pavilion	\$7,138	\$7,138	\$7,138
	Subtotal	\$7,138	\$7,138	\$7,138
Fire Rescue				
	Fire Station No. 17 - replace floor & wall tile in upstairs shower	\$24,786	\$24,786	\$24,786
	Fire Admin - replace chiller	\$95,000	\$95,000	\$95,000
	Fire Admin - lift station pump replacement	\$4,326	\$4,326	\$4,326
	Fire Station No. 17 Paint*	\$0	\$0	\$13,400
	Fire Station No. 17 Carpeting*	\$0	\$0	\$4,676
	Fire Station No. 14 Bay Lighting*	\$0	\$0	\$5,764
	Fire Station No. 7 Carpeting*	\$0	\$0	\$2,668
	Fire Station No. 6 - Window & Roof replacement*	\$0	\$0	\$74,083
	Public Safety Deferred Maintenance Balance*	\$0	\$0	\$660
	Subtotal	\$124,112	\$124,112	\$225,363
Cultural Events				
	Amphitheatre - rebuild roof system under seating	\$250,000	\$250,000	\$250,000
	PV Community Ctr/Concert Hall - Parking Lot Replacement	\$396,431	\$0	\$0
	Amphitheatre - replace HVAC system	\$16,800	\$16,800	\$16,800
	Subtotal	\$663,231	\$266,800	\$266,800
Utility Services				
	Sandpiper Pump House*	\$0	\$0	\$14,500
	Subtotal	\$0	\$0	\$14,500
	Grand Total	\$2,535,729	\$2,125,598	\$4,838,161

* - Indicates a carryforward from FY 19

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. 2019 - 327

RESOLVED, that the following FISCAL YEAR 2020 FINAL MILLAGE RATES are hereby set by the Board of County Commissioners of St. Johns County, Florida, for all property in St. Johns County, as of January 1, 2019.

General Fund	4.9500
County Transportation Trust Fund	0.9000
County Health Unit Trust Fund	0.0171
Fire District, Countywide Except City of St. Augustine	1.4700
Vilano Street Lighting District	0.0500
St. Augustine South Street Lighting District	0.2100
Summerhaven M.S.T.U.	8.5000
Ponte Vedra Beach Dune and Beach Restoration M.S.T.U.	0.0000
AGGREGATE MILLAGE RATE	7.2512
Rolled-back Rate	6.8930
Percentage increase in Property Taxes from rolled-back rate:	5.20%

ADOPTED this 24th day of September 2019.

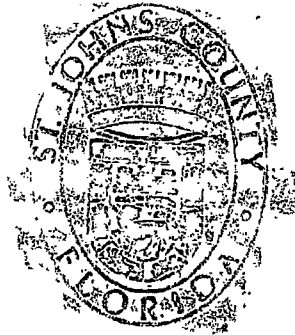
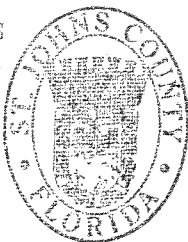
BOARD OF COUNTY COMMISSIONERS
ST. JOHNS COUNTY, FLORIDA

BY: Paul M. Waldron
Paul M. Waldron, Chair

ATTEST: Hunter S. Conrad, Clerk of Court

BY: Pam Halterman
Deputy Clerk

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 25 DAY OF Sept 2019.
ST. JOHNS COUNTY CLERK OF COURT
Ex-Officio Clerk of the Board of County Commissioners



BY: Pam Halterman D.C.

RESOLUTION NO. 2019 - 328

RESOLVED, that the following **FISCAL YEAR 2020 FINAL BUDGET** of the Board of County Commissioners of St. Johns County, Florida, developed using the certified taxable value of \$28,545,236,518, generating an estimated \$206,987,342 in taxes, is hereby adopted, resulting in a total budget of \$917,082,424 as follows:

General Fund	\$279,924,097
Special Revenue Funds	
- Transportation Trust	\$89,693,779
- Fire District	52,726,733
- Health Department	518,883
- Building Services	33,862,674
- State Housing Initiative Partnership	2,370,542
- Alcohol & Drug Abuse Trust	11,109
- Community Based Care	7,516,687
- Beach Services	3,131,452
- County Pier	536,372
- Tourist Development	17,539,390
- Cultural Events	18,105,498
- Tree Bank	1,729,307
- Impact Fees - Public Buildings	8,545,966
- Impact Fees - Law Enforcement	1,202,009
- Impact Fees - Fire Rescue	11,680,785
- Impact Fees - Roads	36,123,353
- Impact Fees - Parks	4,076,849
- E-911 Communications	1,404,574
- Law Enforcement Trust	89,262
- Crimes Prevention Trust	74,100
- Court Innovation	137,824
- Legal Aid	335,145
- Law Library	84,448
- Juvenile Alternative Programs	48,774
- Court Technology	6,376,873
- Communications Surcharge	564,135
- Florida Boating Improvement	499,223
- Northwest Tower	459,408
- Court Facilities Trust	538,552
- Driver's Safety Education	85,297
- West Augustine CRA	422,397
- Flagler Estates CRA	155,430
- Vilano CRA	464,944
- Sidewalk Mitigation	48,012
- Transit System	4,318,483
- Golf Course	1,852,209
- Vilano Street Lighting District	31,573
- Elkton Drainage District	37,047
- St. Aug. South St. Lighting District	87,480
- Treasure Beach M.S.B.U.	255,987
- Deerwood Lane M.S.B.U.	10,198
- Durbin CTITF	223,987
- Summer Haven M.S.T.U.	272,658
- PV Beach Dune & Beach M.S.T.U.	500,000

Special Revenue Funds - continued

- Coastal Highway Dune & Beach M.S.T.U.	\$100,000
- SPV Blvd. Dune & Beach M.S.T.U.	449,186
- Water Access Management	507,009

Debt Service Funds

- 19 CBA Refunding Bonds	\$1,450,000
- 12 Transportation Refunding Bonds	2,017,375
- 15 Transportation Refunding Bonds	1,661,494
- 12 Sales Tax Refunding Bonds	3,638,419
- 15 Sales Tax Refunding Bonds	3,926,525
- Ponte Vedra MSD Sewer Contract	1,622,456
- Commercial Paper	1,890,313
- Flagler Estates Loan	516,879
- 14 Revenue Sharing Refunding Bonds	1,163,907
- Trane Capital Lease	241,561
- HHS Facility Note	412,294
- Series 2012 Chase Note	1,279,456

Capital Improvement Funds

- Beach Re-Nourishment Projects	\$3,817,325
- SR 207 CIG Developers Projects	162,441
- 15 Sales Tax Construction Projects	62,189
- 16 Public Facility Projects	4,156,416
- Sheriff Training Facility	17,459,255

Enterprise Funds

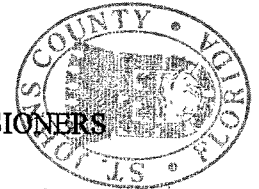
- Solid Waste Management	\$42,600,485
- Utility Services	144,138,555
- Ponte Vedra Utility Services	40,795,472
- Convention Center	3,459,912

Internal Service/Trust & Agency Funds

- FSA-Dependent	\$171,133
- FSA-Medical	1,030,560
- Health Insurance	42,550,758
- Worker Compensation Insurance	3,139,661
- OPEB Trust	3,987,883

ADOPTED this 24th day of September 2019.

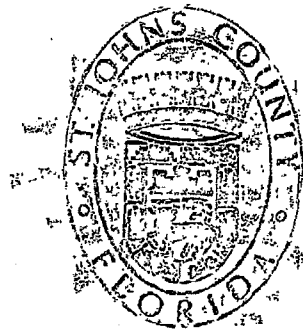
BOARD OF COUNTY COMMISSIONERS
ST. JOHNS COUNTY, FLORIDA



BY: Paul M. Waldron
Paul M. Waldron, Chair

ATTEST: Hunter S. Conrad, Clerk of Court

BY: Pam Halterman
Deputy Clerk



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 25th DAY OF Sept 20 19
ST. JOHNS COUNTY CLERK OF COURT
Ex-Officio Clerk of the Board of County Commissioners

BY: Pam Halterman D.C.

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.

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.

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.

GLOSSARY (continued)

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
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
FM - Facilities Management

ACRONYMS (continued)

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
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
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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