

# FISCAL YEAR 2022 FINANCIAL PLAN

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**St.  
Johns  
County,  
FL.**

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***St. Johns County, Florida  
Financial Plan  
FY 2022***





## **ST. JOHNS COUNTY BOARD OF COUNTY COMMISSIONERS**

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

## **COUNTY ADMINISTRATION**

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

## **CONSTITUTIONAL OFFICERS**

Brandon J. Patty	Clerk of Courts
Eddie Creamer	Property Appraiser
Robert A. Hardwick	Sheriff
Vicky Oakes	Supervisor of Elections
Dennis W. 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 2022

Hunter S. Conrad – County Administrator  
Brad Bradley – Deputy Administrator / Chief of Staff  
Joy Andrews – Deputy Administrator of Strategic Affairs  
Jesse Dunn – Director of Management & Budget  
Wade Schroeder – Assistant Director of Management & Budget  
Lauren Falcey – Office of Management & Budget  
Andrea Matzke – Office of Management & Budget  
Devin Cousins – Office of Management & Budget  
Sarah Newell – Office of Management & Budget  
Dwala Reid – Chief Financial Clerk, Office of the Comptroller  
Clinton Boone – Deputy Chief Financial Clerk, Office of the Comptroller  
Cathy Furlipa – Office of the Comptroller  
Dania Borrero – Office of the Comptroller

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

# ***DISTINGUISHED BUDGET PRESENTATION AWARD***

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **St. Johns County, Florida** for its annual budget for the fiscal year beginning **October 1, 2020**.

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**St. Johns County  
Florida**

For the Fiscal Year Beginning

**October 01, 2020**

*Christopher P. Morill*

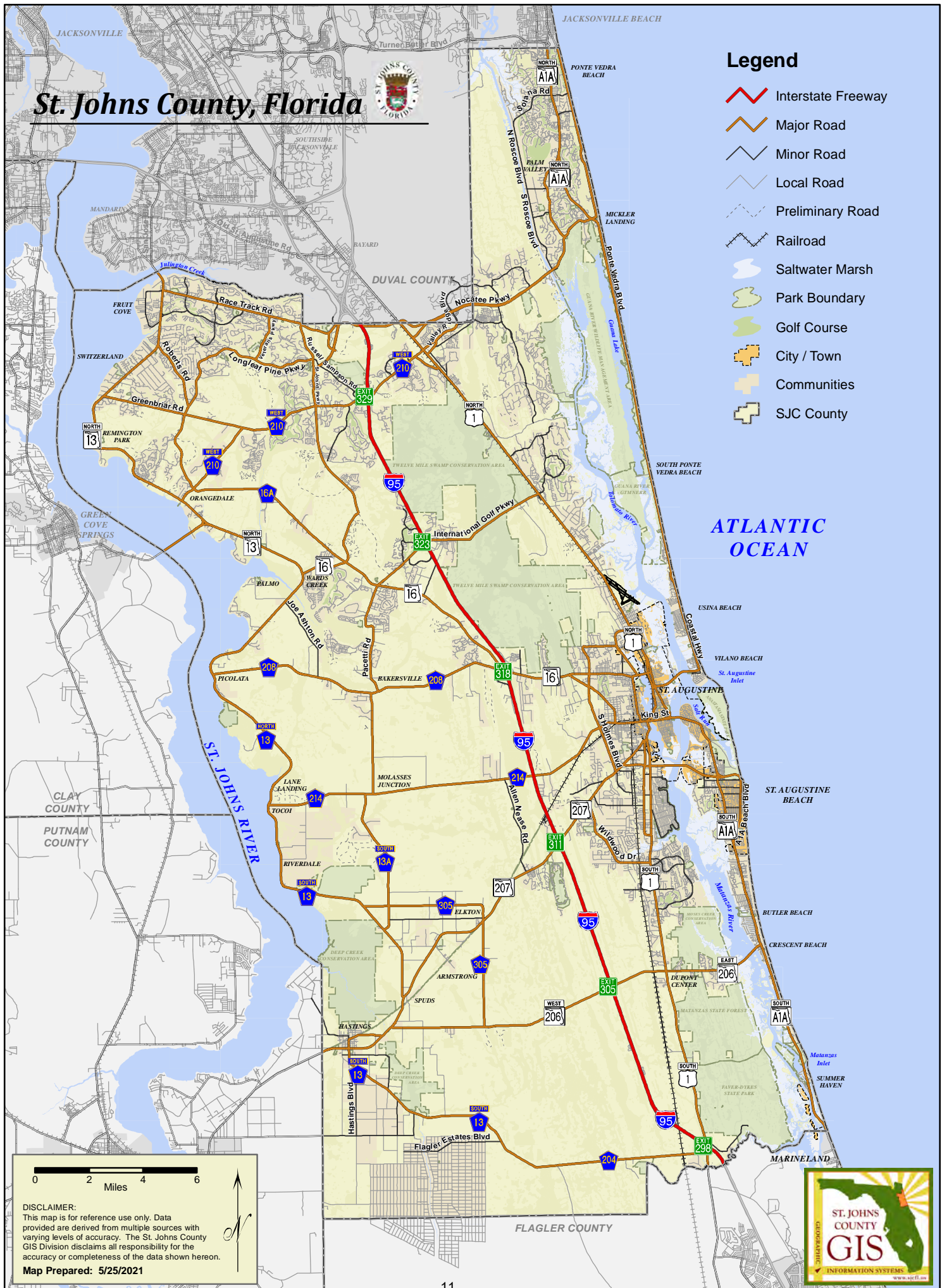
Executive Director

# St. Johns County, Florida



## Legend

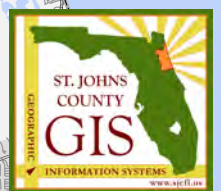
- Interstate Freeway
- Major Road
- Minor Road
- Local Road
- Preliminary Road
- Railroad
- Saltwater Marsh
- Park Boundary
- Golf Course
- City / Town
- Communities
- SJC County



0 2 4 6  
Miles

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

Map Prepared: 5/25/2021



# 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



**Jeremiah Ray Blocker**  
**CHAIR**  
Office Phone: 209-0304  
Cell Phone: 679-2620  
Email: bcc4jblocker@sjcfl.us

## DISTRICT 5



**Henry Dean**  
**VICE CHAIR**  
Office Phone: 209-0305  
Cell Phone: 325-3924  
Email: bcc5hdean@sjcfl.us

## DISTRICT 3



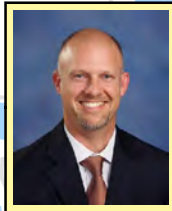
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## DISTRICT 1

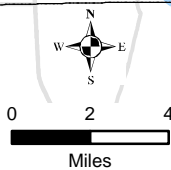


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## DISTRICT 2

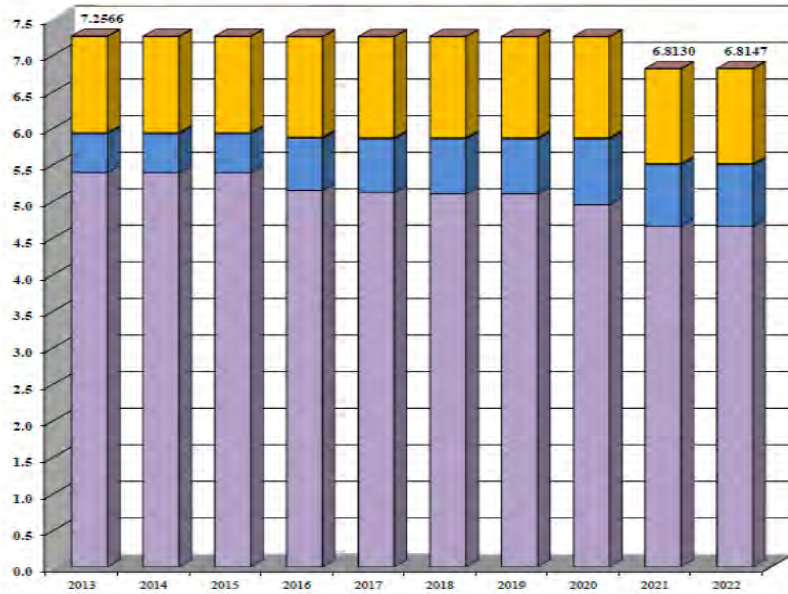


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Map Prepared: November 18, 2020  
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**St. Johns County**  
**Aggregate County Millage Rate**  
 Rate charged for every \$1,000 of taxable property



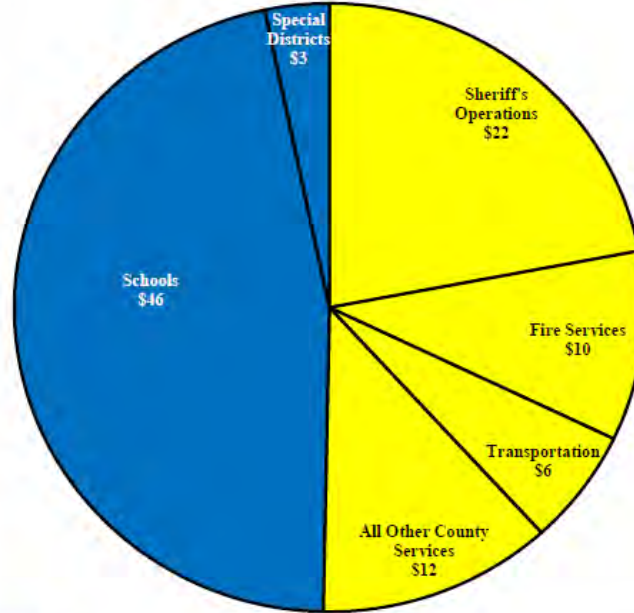
■ General Fund ■ Transportation Trust Fund ■ Health Department Fund ■ Fire District Fund ■ Special Districts

**St. Johns County**  
**Combined FY 2022 Budget Summary**  
**Revenues and Expenditures**

Fund Type:	General Fund	Special Revenue	Enterprise Funds	Internal Service	Debt Service	Capital Improvement	Total All Funds
<b>REVENUES</b>							
Ad Valorem Taxes	\$159,790,684	\$76,439,024					\$236,229,708
All Other Taxes	2,765,006	16,869,935					19,634,941
Special Assessments	251,500	29,175,447	\$23,230		\$246,634		29,444,311
Licenses & Permits	107,752,338	8,757,281	660,000				8,668,781
Intergovernmental	11,648,690	122,519,341	1,621,621		7,303,288	\$300,282	239,495,860
Charges for Services	254,500	29,982,419	99,006,322	\$28,439,891			169,077,322
Fines and Forfeitures	628,587	1,862,865	16,500				2,133,865
Interest Income	1,306,812	1,102,385	1,067,036	47,735	14,049	7,350	2,867,142
Debt Proceeds			24,406,772				24,406,772
Miscellaneous		6,392,608	80,593	75,000			7,855,013
Admin Fee Reduction		(1,112,760)					(1,112,760)
Statutory Reduction	(9,735,501)	(8,764,713)		(8,972)	(13,036)	(368)	(18,522,590)
Transfers In	10,031,348	6,601,958	1,509,904	3,827,982	8,786,087	37,203,589	67,960,868
Fund Balance	110,749,684	189,844,569	159,859,425	15,419,968	6,122,556	26,600,865	508,897,087
<b>TOTAL</b>	<b>\$395,443,638</b>	<b>\$479,770,359</b>	<b>\$288,249,903</b>	<b>\$47,801,624</b>	<b>\$22,459,578</b>	<b>\$64,311,718</b>	<b>\$1,298,036,820</b>
<b>EXPENDITURES</b>							
Salaries	\$36,907,632	\$42,545,761	\$12,701,114	\$229,768		\$14,420	\$92,398,695
Benefits	14,802,313	18,556,614	4,723,431	13,951,329			52,033,687
Operating Expense	310,047,197	140,420,170	69,251,853	19,707,015	\$18,000	\$1,509,550	340,953,785
Capital Outlay	4,799,719	120,000,091	79,890,652			57,993,166	262,683,628
Constitutionals	112,184,399	3,599,087					115,793,486
Grants & Aids	6,489,319	2,506,084	921,664			356,000	10,273,067
Debt Service		174,093	10,572,133		21,711,664		32,457,890
Transfers Out	42,576,264	15,211,980		3,827,982		69,642	61,685,868
Reserves	67,626,795	136,756,479	110,180,056	10,085,530	729,914	4,368,940	329,756,714
<b>TOTAL</b>	<b>\$395,443,638</b>	<b>\$479,770,359</b>	<b>\$288,249,903</b>	<b>\$47,801,624</b>	<b>\$22,459,578</b>	<b>\$64,311,718</b>	<b>\$1,298,036,820</b>
<b>Board FTE's</b>	<b>592.46</b>	<b>625.84</b>	<b>213.90</b>	<b>3.25</b>	<b>0.00</b>	<b>0.00</b>	<b>1,435.45</b>

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.

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



**Yellow:** The Board of County Commissioners receives \$50.32 of every \$100.00 in property taxes paid.

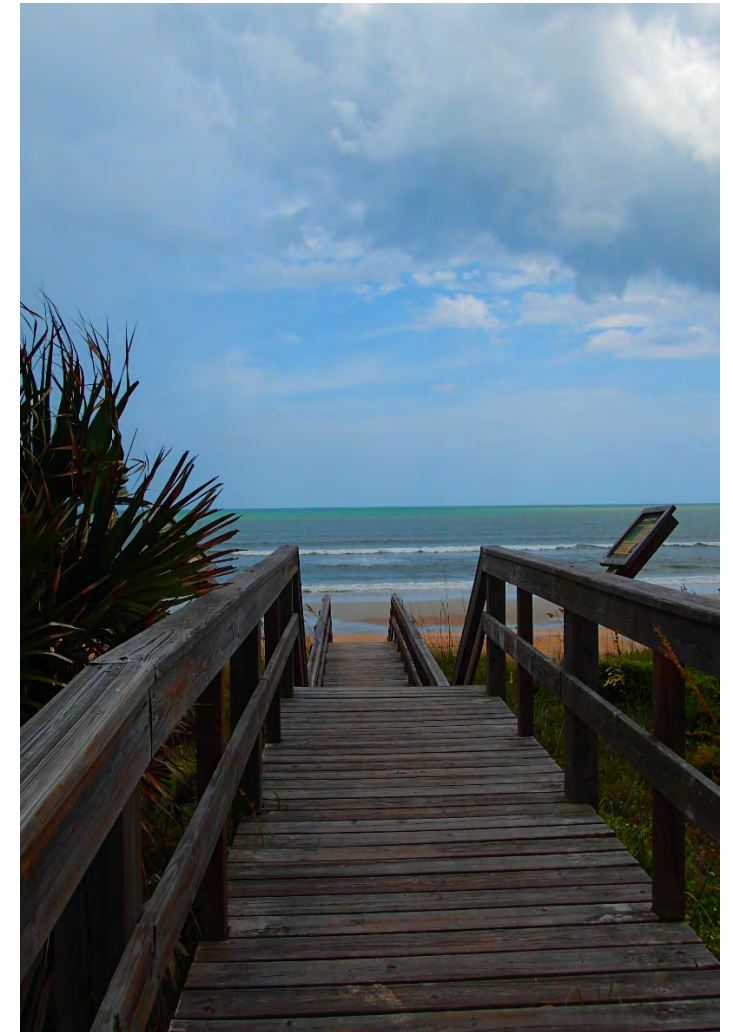
**Blue:** Of the remaining \$49.68, the St. Johns County School Board receives \$46.40, and the other \$3.28 goes to other Special Districts (Anastasia Mosquito Control District, St. Johns River Water Management District, and Florida Inland Navigation District).

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

St. Johns County Florida  
 Budget in Brief  
 Fiscal Year 2022  
 St. Johns County Office of Management & Budget  
[www.sjcfl.us](http://www.sjcfl.us)



St. Johns County Florida  
 Budget in Brief  
 Fiscal Year 2022



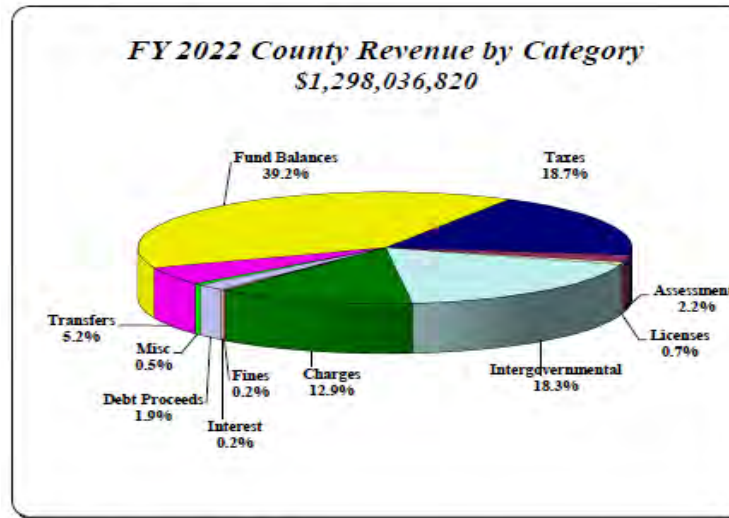
St. Johns County has experienced population growth from 190,039 in the 2010 Census to 273,425 in the 2020 Census. This growth is anticipated to continue with a population of over 285,000 by 2022.

The FY 2022 County Budget of \$1.3 billion represents an increase of \$241.6 million or 22.9% 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.

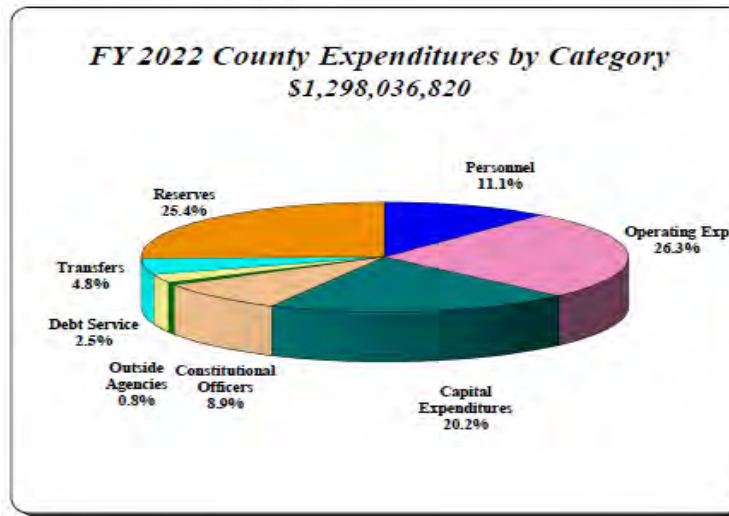
The total County taxable property value increased 11.2% from the previous year. The countywide millage rate for FY 2022 remained unchanged.

### The Adopted FY 2022 County Budget

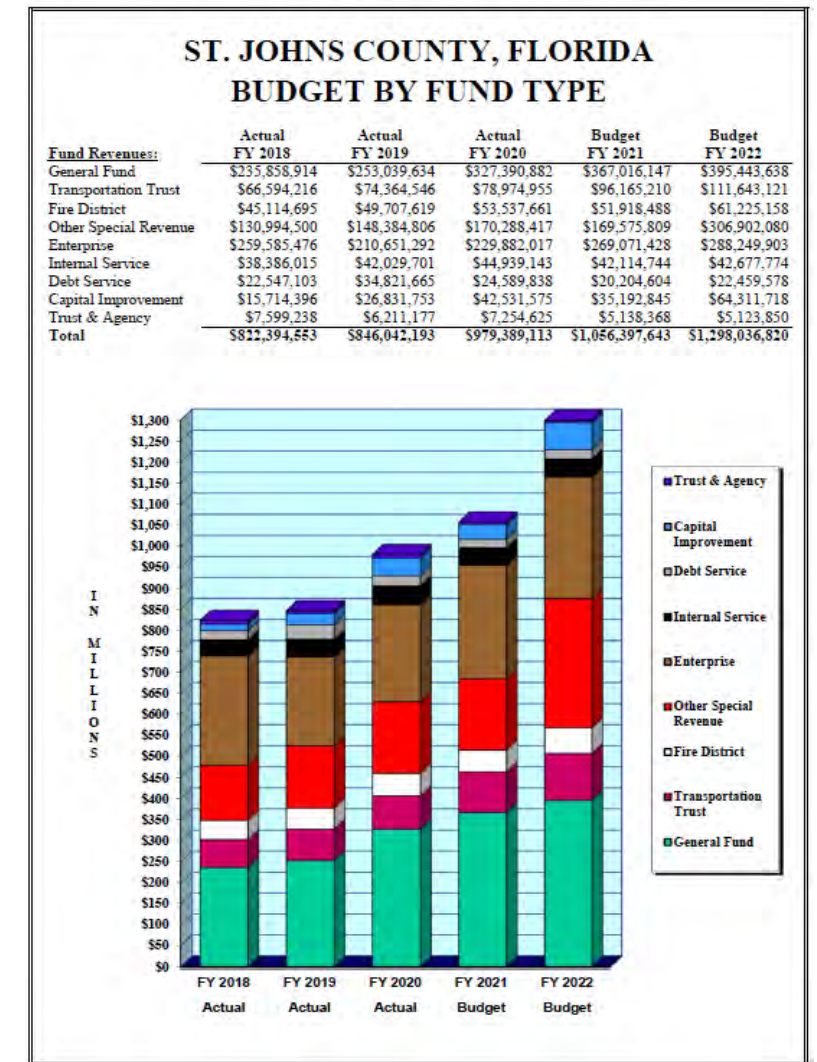
Where the money will come from...



Where the money will go to...



Improvements, \$85.3 million for Utility Services Improvements, and \$49.4 million for Leisure Activity Improvements.



### St. Johns County Average Property Tax Statement Example 2021 Real Estate Property

Market value	Assessed value	Exemptions	Taxable Value
\$366,819	\$316,596	\$50,000	\$266,596

Taxing Authority	Millage	Property Tax \$
<b>St. Johns County:</b>		
General Fund	4.6537	\$1,240.66
Transportation	0.8444	\$225.11
Fire District - Special District	1.3813	\$368.25
County Health Department	0.0160	\$4.27
Subtotal	6.8954	\$1,838.28
<b>St. Johns County School District</b>		
Subtotal	5.8120	\$1,694.75
<b>St Johns Water Management District</b>		
Subtotal	0.2189	\$58.36
<b>Independent Special Districts:</b>		
Anastasia Mosquito Control	0.2000	\$53.32
Florida Inland Navigation District	0.0320	\$8.53
Subtotal	0.2320	\$61.85
<b>Total Taxes</b>		<b>\$3,653.24</b>
St. Johns County Taxes (50.32%)		\$1,838.28
All Other Taxes (49.68%)		\$1,814.96
<b>Total Taxes</b>		<b>\$3,653.24</b>

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

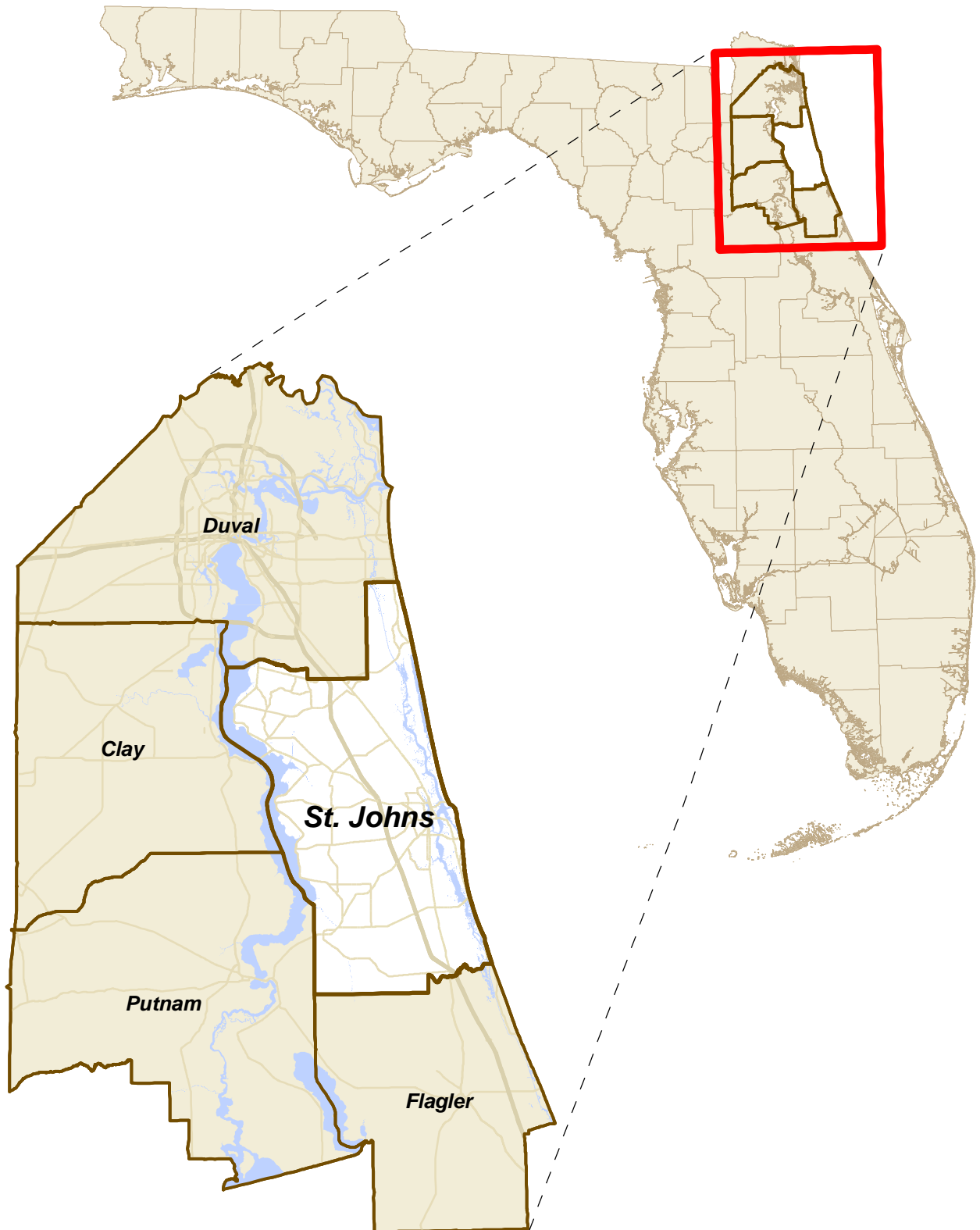
Actual tax bill may also contain non-ad valorem assessments which are not reflected above, such as assessments for roads, drainage, garbage collection, lighting, water, sewer, or other governmental services and facilities that may be legally levied by the County, City, or any Special District.

Total Capital Improvement Project (CIP) expenditures budgeted for FY 2022 total about \$334.5 million or 25.8% of the total expenditure budget. The largest expenditures in the CIP is \$26.7 million for the CR 210 Widening from Greenbriar Road to Cimarrone Blvd. The second largest is \$14.8 million for the Victoria Crossing Housing Complex and Integrated Service Center. Total CIP expenditures include \$134.4 million for County Transportation

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

**St. Johns County Goals**  
 Financial Stewardship – Fiscally Sound and Financially Stable  
 Economic Development – Thriving and Emerging Economic Opportunities  
 World-Class Living – The Place to Live, Work, and Play  
 Customer Service – Putting People First  
 Infrastructure – Prioritizing Today and Planning for Tomorrow

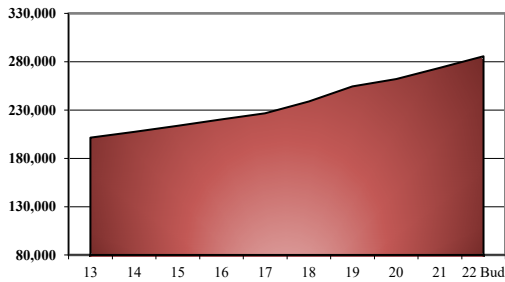
# *St. Johns County, Florida*



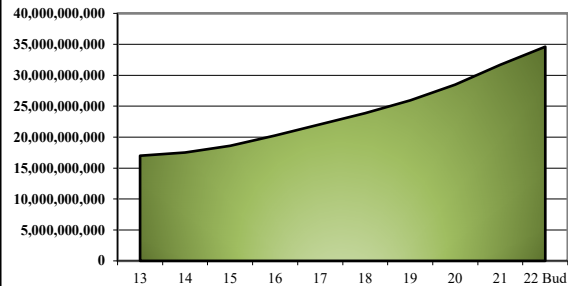
# Key Growth Trends

## St. Johns County, Florida

**St. Johns County  
Population Growth**



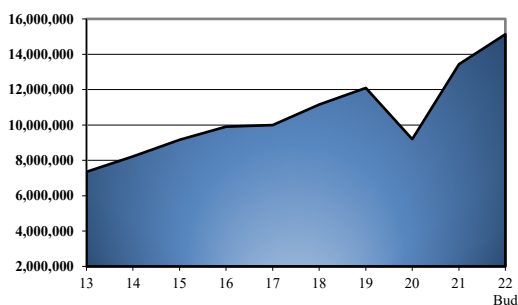
**St. Johns County  
Taxable Property Values**



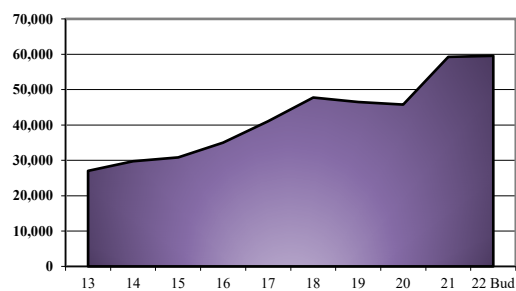
St. Johns County experienced a 63% increase in population from 1980 to 1990; a 47% increase in population from 1990 to 2000; a 34% increase from 2000 to 2010; and a 44% increase from 2010 to 2020. St. Johns County is expected to continue as one of the faster growing counties in Florida and the United States.

Total taxable property values in St. Johns County had declined five years in a row with the recession and its aftermath before increasing again beginning 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 "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. The County increased the tax to 4% in FY 2010 and 5% in FY 2021.

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



# ST. JOHNS COUNTY, FLORIDA PROFILE

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

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

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

## Population

1980 Census	51,303
1990 Census	83,829
2000 Census	123,135
2010 Census	190,039
2019 Census	264,672
2020 Census	273,425
2021 (Estimated)	273,509
2022 (Estimated)	285,633

## 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	43.3	41.1	37.3
Median Age	42.2	41.1	37.3

## Incorporated Municipalities (2020 Estimate)

City of St. Augustine	15,306
City of St. Augustine Beach	6,852
Marineland (part)	2
Unincorporated	239,740
<b>Total</b>	261,900
Total Households in St. Johns County	119,090

## Population by Race\*

	<u>St. Johns</u>	<u>Florida</u>	<u>U.S.</u>
White	78.4%	51.5%	60.1%
African American	4.7%	14.5%	12.2%
Asian	3.6%	2.9%	5.6%
American Indian	0.2%	0.2%	0.7%
Other	4.7%	4.5%	3.0%
<i>*Race alone or in combination with one or more other races</i>			
Hispanic**	8.3%	26.5%	18.5%

*\*\*Any race (not mutually exclusive)*

## Population Density (Persons per Square Mile) (2020)

St. Johns County	455.2
State of Florida	401.4
United States	93.8

## Birth Rates (per 1,000) (2020)

St. Johns County	8.1
State of Florida	9.7
United States	12.0

(2010 - Ranked 21st of 67 Florida Counties)

## % Persons at Poverty Level (2020 Estimate)

St. Johns County	6.4%
State of Florida	12.7%
United States	11.4%

## % Medicaid Recipients (2020)

St. Johns County	9.0%
State of Florida	19.9%
United States	17.8%

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

# ST. JOHNS COUNTY, FLORIDA PROFILE

<u>Labor Force</u>	<u># Workers</u>	<u>Unemployment Rate (September 2021)*</u>	
2000	61,781	St. Johns County	2.9%
2010	97,450	State of Florida	4.3%
2015	109,011	United States	4.6%
2021	142,993	* Florida Department of Economic Opportunity	

## Largest Industrial Employers (2020)

<u>Industrial</u>	<u># of Employees</u>
Northrop Grumman	1,110
PGA Tour	800
Carlisle Interconnect	644
Ring Power	548
Hydro Extrusion	355
Advanced Disposal	156
Rulon International	150
Ideal Aluminum	125

## Largest Non-Industrial Employers (2020)

<u>Non-Industrial</u>	<u># of Employees</u>
St. Johns County Schools	5,039
Flagler Health+	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: SJC Office of Economic Development, FL Dept of Economic Opportunity, SJC Chamber of Commerce

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

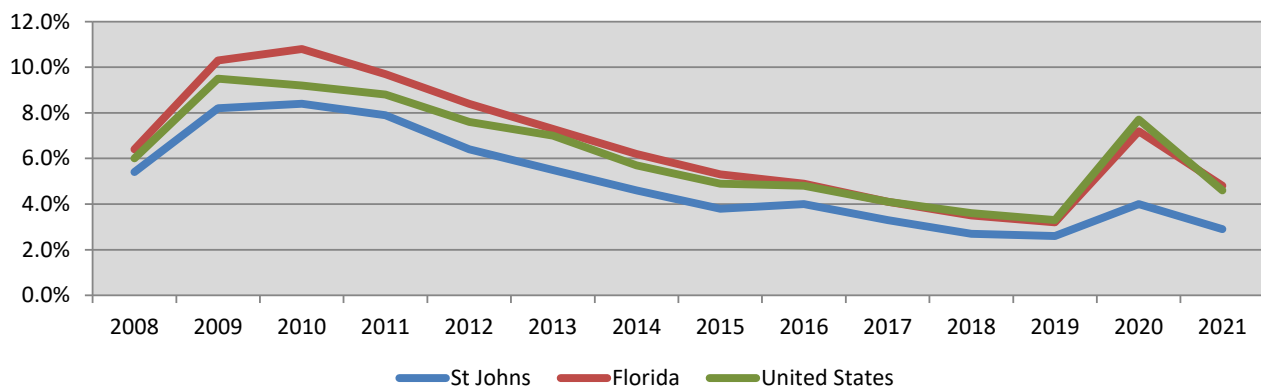
## Employment by Industry (2020 Prelim)

	<u>St. Johns</u>	<u>Florida</u>	<u>U.S.</u>
Trade/Transportation/Utilities	20.1%	20.6%	18.4%
Leisure & Hospitality	18.1%	11.9%	8.7%
Government	13.2%	12.5%	14.9%
Financial/IT/Business Services	16.8%	24.5%	19.0%
Education/Health Services	14.5%	15.3%	15.1%
Natural Resources/Mining	0.5%	0.8%	1.8%
Construction	6.6%	6.7%	6.5%
Manufacturing	5.3%	4.5%	10.6%
Other Services	4.6%	3.0%	4.9%
<b>Agriculture</b>	<b>4.6%</b>	<b>3.0%</b>	<b>1.5%</b>

## Personal Income per Capita (2020)

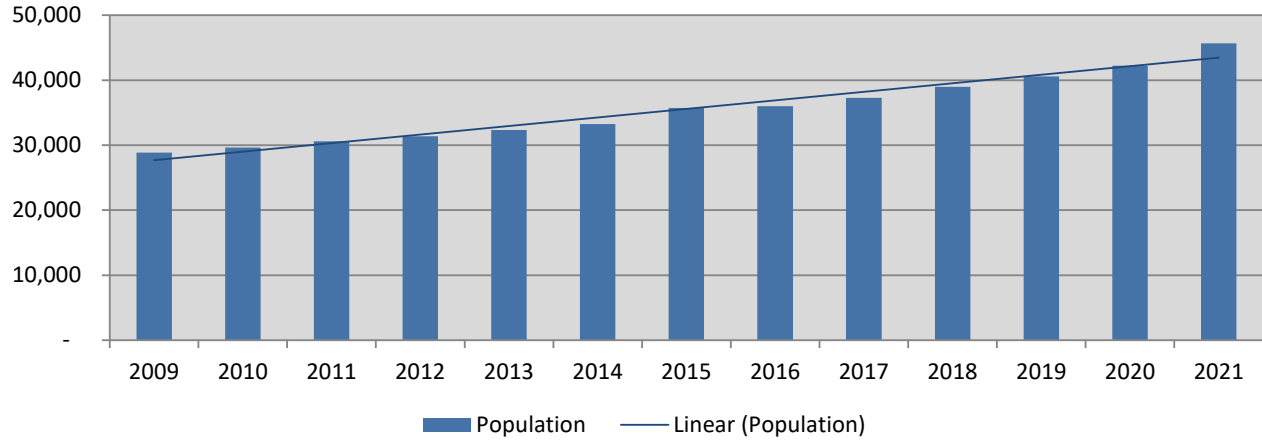
Monroe County (#1 ranked in Florida)	\$106,583
Collier County	\$103,865
Martin County	\$89,185
Palm Beach County	\$87,478
Indian River County	\$84,607
<b>St. Johns County (#6 ranked in Florida)</b>	<b>\$73,944</b>
Sarasota County	\$70,884
State of Florida	\$55,675
United States	\$59,510

## Unemployment Rate Trends



# ST. JOHNS COUNTY, FLORIDA PROFILE

## Student Enrollment Trend



### Average Annual Wages (2020)\*

St. Johns County	\$49,017
State of Florida	\$55,845
United States	\$55,629

### Principal Taxpayers (2020)

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

### % of Total

### % Assessed Property Value By Use (2021)

St. Johns County - Residential	84.6%
State of Florida - Residential	72.9%
St. Johns County - Commercial	8.3%
State of Florida - Commercial	14.4%
St. Johns County - Industrial	1.5%
State of Florida - Industrial	3.9%

### Average Taxable Values (2022)\*\*\*

Vacant Residential	\$70,263
Single Residential	\$266,596
Mobile	\$53,490
Multi Family	\$537,930
Condominium	\$203,965
All Other	\$226,819

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

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

\*\*\*2021 First Final Certification from Property Appraiser (certified 10/7/2021)

# ST. JOHNS COUNTY, FLORIDA PROFILE

## Educational Attainment (2021)

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

	<u>St. Johns</u>		<u>Florida</u>		<u>U.S.</u>
Some College	18.9	%	19.2	%	15.2
Associate Degree	8.9		10.0		4.4
Bachelor Degree	28.8		19.5		23.4
Graduate/Professional Degree	17.6		11.7		14.1
<b>Total</b>	<b>74.2</b>	<b>%</b>	<b>60.4</b>	<b>%</b>	<b>57.1</b>

## Educational Facilities (2022)

Elementary Schools	19
K-8 School	7
Middle Schools	7
High Schools	8
Charter / Vocational / Technical	4
Virtual School	1
Alternative Center	2
Juvenile Justice Facilities	2
Public College	3
Private College (Flagler College)	1
<b>Total Facilities</b>	<b>54</b>

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

### Students (Last day count December 2021)

Elementary Schools	20,507
Middle Schools	11,030
High Schools	14,718
Alternative Schools	420
<b>Total Students</b>	<b>46,675</b>

### Staffing (2021)

Teachers	2,931
Administrators	661
Support Staff	1,706
<b>Total Staffing</b>	<b>5,298</b>

## Average SAT Score (2022)

St. Johns County	1140
State of Florida	993
United States	1060

Average ACT Score 23.2 in the District compared to State of Florida 20.4 and national average of 20.3

Revenue sources: 51% Local, 44% State, and 5% Federal

## St. Johns County School District Accomplishments (2022)

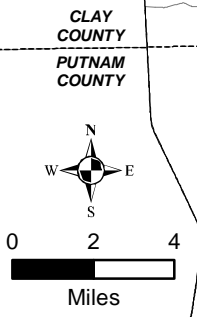
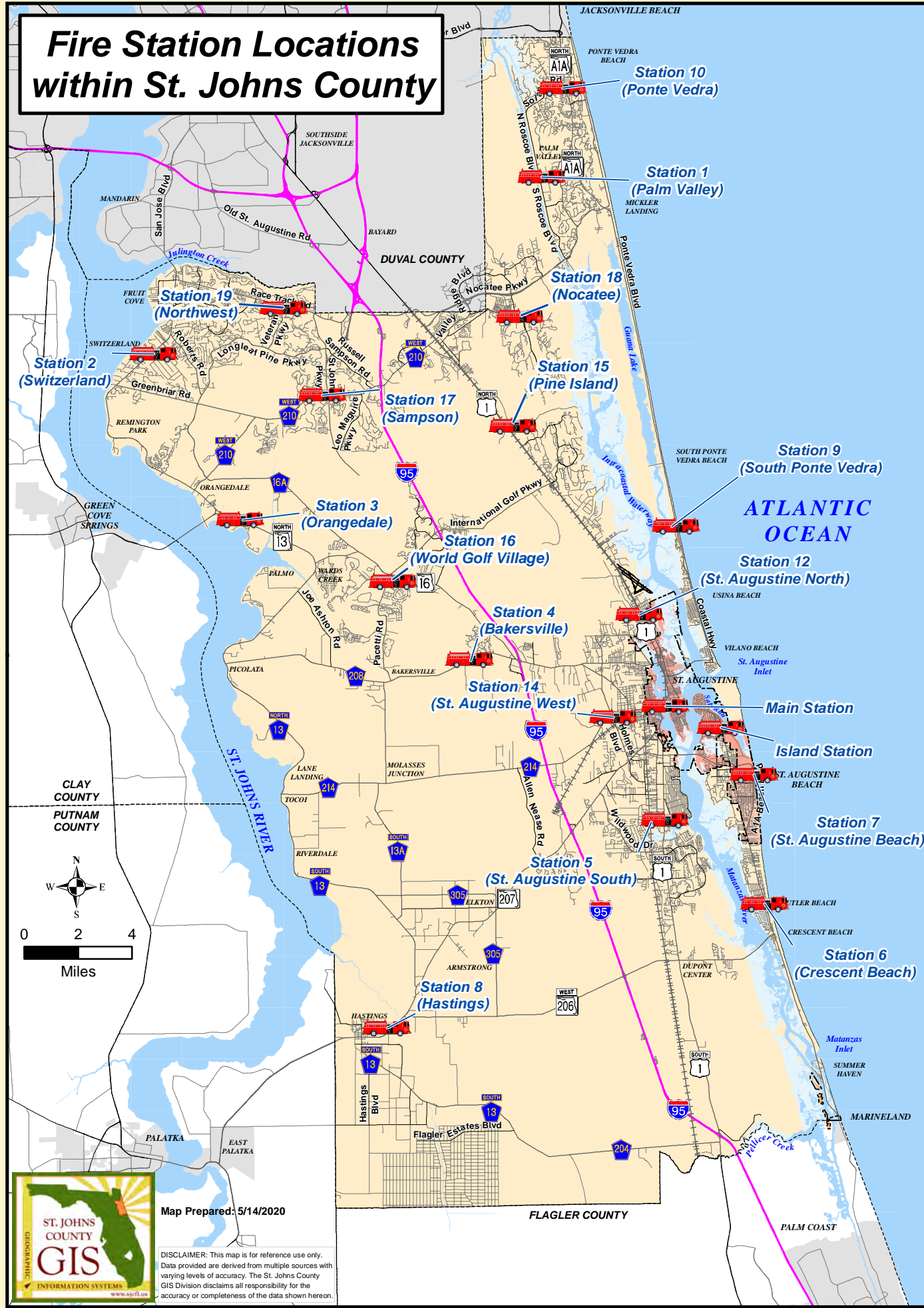
St. Johns County School District was second in the state out of 67 districts in total school accountability points for and is one of only two districts in Florida with a grade of A each year since 2010. High School Graduation Rate is 95.0 percent based on the federal graduation rate compared to the state average of 90.1 percent. On Advanced Placement (AP) Exams 68.9 percent received college credit, above the national average of 55.8 percent. 27 seniors placed in top 1 percent on the PSAT earning status of a National Merit Semifinalist. Won Healthy School District Silver Award – one of only seven districts in Florida to earn the Silver level for maintaining a healthy environment for students, employees and the community

## Culture & Recreation Areas

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



# Fire Station Locations within St. Johns County



Map Prepared: 5/14/2020

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

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



**It Starts In Parks!**

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

St. Johns County,  
*Where Everybody Plays!*

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

Parks & Recreation Dept  
[www.sjcf.us/Recreation](http://www.sjcf.us/Recreation)  
 904-209-0333

St. Johns County Venues  
[www.SJCvenues.com](http://www.SJCvenues.com)  
 904-209-0367

Map Created: 12/16/2013





**ST. JOHNS COUNTY**  
**OFFICE OF THE COUNTY ADMINISTRATOR**  
500 San Sebastian View  
St. Augustine, Florida 32084

November 1, 2021

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

Dear Commissioners, Citizens, and Constituents of St. Johns County:

It is my privilege to present the Fiscal Year 2022 Financial Plan for St. Johns County, Florida. The Plan helps illustrate both the successes and the challenges we face today and in the near-future, in providing services to our constituents.

St. Johns County received national recognition in recent years thanks to its successful formula. Some of the accolades include:

- 2021 - RCLCO Real Estate Advisors ranked the Nocatee development #8 on the list of best-selling master-planned communities in the United States
- 2021 - St. Johns County was named the global headquarters for the PGA TOUR, Inc.
- 2021 - U.S. News & World Report's Healthiest Communities list ranked St. Johns County as the healthiest community in Florida and one of the leading healthiest counties in the United States; and,
- 2019 - 24/7 Wall St. named St. Johns County the Best Florida County to Live in

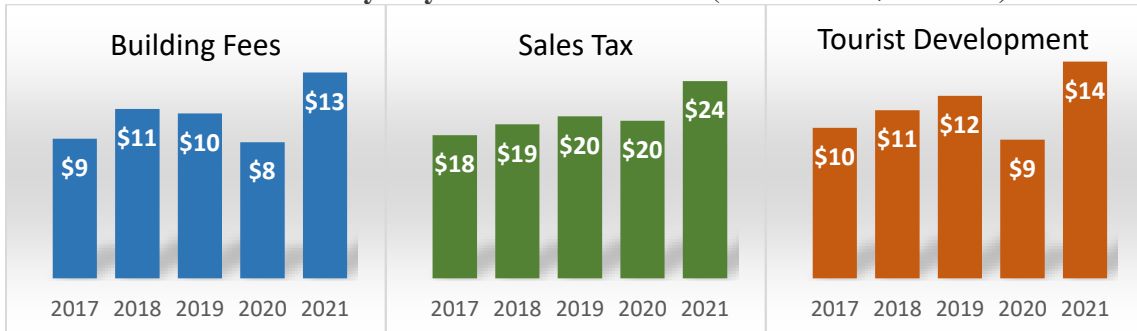
The St. Johns County School District, our community partner, has been named the best school district in Florida by Business Insider's annual list "Best School Districts in every U.S. State". Our County seat, the City of St. Augustine, and our 42.1 miles of coastline continue to receive awards and energize the County's robust tourism industry. While we celebrate our outstanding achievements, we also know success can spur challenges. Those challenges include maintaining and improving our community infrastructure, including roads, parks, public safety response efforts, and coastal management.

The COVID-19 pandemic posed a great challenge for many communities, including St. Johns County, leading to uncertainty in developing our County's annual budget for a second year. However, we face a very different reality today than we had imagined at the pandemic's onset. Many of our community's key indicator revenues (including sales tax, tourist development tax, and building fees) attained higher levels than initially projected for Fiscal Years 2020 and 2021. Florida, and in particular St. Johns County, provided an outlet from the pandemic with its temperate climate, accessible vast beaches, and waterway recreational access. Our key



indicator revenues suggest that our local economy paused briefly in FY 2020 during the pandemic, only to recover and surpass record revenues in FY 2021.

**St. Johns County Key Indicator Revenues (rounded in \$ millions)**



The 2020 United States Census<sup>1</sup> data revealed what we already suspected about St. Johns County’s popularity by reflecting a 43.9% increase in St. Johns County’s population since 2010 (increasing from 190,039 to 273,425).

With the veil of the pandemic encompassing our daily lives, I think it is important to highlight the Commission’s continued efforts to preserve and, as necessary, reinvent our great community.

**FISCAL YEAR 2022 FINANCIAL PLAN HIGHLIGHTS**

Before you delve deeper into the Fiscal Year 2022 Financial Plan, I would like to highlight some of the initiatives this community has accomplished, or is developing this upcoming fiscal year.

1. Adoption of New Commission Goals: On March 16, 2021, the Board of County Commissioners adopted updated St. Johns County Goals to assist the community’s collective vision, to build a new financial plan, and to provide an opportunity to track performance as we move into the future. The goals have been reduced from ten to five goals.
  - Financial Stewardship: Fiscally Sound and Financially Stable
  - Economic Development: Thriving and Emerging Economic Opportunities
  - World-Class Living: The Place to Live, Work, and Play
  - Customer Service: Putting People First
  - Infrastructure: Prioritizing Today and Planning for Tomorrow

These new goals have been incorporated, for the first time, into the Fiscal Year 2022 Financial Plan. Next year, we will present the Fiscal Year 2023 Financial Plan in a more interactive and accessible document, including updated objectives and performance measures to reflect the newly adopted Goals.

2. St. Johns County Branding Initiative: In Fiscal Year 2022, St. Johns County launched a research-driven, county-wide branding initiative. This effort will help St. Johns County stand out in the marketplace, particularly for economic development, as we grow toward our preferred future. Currently, we are conducting research inside and outside the community to uncover perceptions, attitudes, and what’s unique about St. Johns County.

<sup>1</sup> <https://www.census.gov/library/visualizations/interactive/2020-population-and-housing-state-data.html>

3. Business Process Review: Beginning in Fiscal Year 2022, St. Johns County will undergo its first county-wide business process review to assess the County's current business processes and resource management. The goal is to simplify, standardize, and integrate County processes, and improve accountability and accessibility while reducing decentralization and duplication of resource management.
4. Capital Investment Opportunities in FY 2022: Due to the uncertainty of the pandemic, the County deliberately projected revenues cautiously while actively contracting operational expenditures. This cautioned approach preserved the County's reserves by not subsidizing County operations where revenues fell short. With realized gains exceeding our projections in both FY 2020 and FY 2021, the County accumulated non-recurring revenue pickups that the Commission has programmed into the FY 2022 Plan toward non-recurring capital improvement projects. Specifically, the 2022 Capital Improvement Project Fund, totaling \$33.5 million, includes significant infrastructure investments including two phase-one regional park projects, expansion of off-beach parking amenities, a phase-two Sheriff's Office improvements, and roadway improvements.
5. Golf Course and Clubhouse Refurbishment: In FY 2021, the County Commission approved a major renovation and refurbishment to the County's golf course and clubhouse. This major makeover was appropriated at \$7.9 million and began in January 2022, with its reopening scheduled for the fall of 2022. The County golf course, built-in 1989, had maximized its life span to which the Commission appropriately moved forward with refurbishment.
6. St. Johns County Leads the COVID-19 Vaccination Program: In January 2021, St. Johns County partnered with the Department of Health to more efficiently and effectively administer COVID-19 vaccinations to the community. St. Johns County Emergency Operations and Fire Rescue departments championed a comprehensive vaccine program including resources for a vaccination hotline, a homegrown online appointment solution, and a full-service vaccination administration site (by repurposing the County's Solomon Calhoun Community Center), including elderly transportation services, medical waste disposal, and necessary PPE supplies.
7. Grant Administration and Compliance: The Fiscal Year 2022 Financial Plan includes federal resources for pandemic recovery programs that, while beneficial to our community, challenge our own resource capabilities to support these programs. For the first time in many years, we have approved full-time employees for areas like Administration, Purchasing, and Construction Services to support both the County's core and recovery programs alike. While the Fiscal Year 2022 Financial Plan includes \$154.9 million in grant activities, I wanted to highlight some of the newer programs the County will undertake (all reflected as new Special Revenue Funds): \$25.7 million for the American Rescue Plan; \$14.3 million for the Department of Treasury Emergency Rental Assistance; and \$33.8 million for a FEMA berm restoration project.

8. Upgrade to St. Johns County’s Issuer Ratings: The County is proud to have been formally recognized for its financial discipline before and throughout the pandemic. In September 2021, Moody’s upgraded St. Johns County’s issuer ratings from Aa1 to Aaa, commenting the “rating reflects the county’s very large and growing tax base, strong wealth and income levels, very healthy financial position, relatively low long-term liabilities and below-average annual fixed costs. The County’s coastal location exposes it to perennial physical climate risks such as hurricanes; however, these risks are partially mitigated by the county’s exceptionally strong financial position and a history of state and federal support in the wake of natural disasters.”

As in previous fiscal years, the FY 2022 Financial Plan is presented in a Program – Performance structure, allowing the Commission and interested citizens to review the function of each County operating program. It contains tables identifying the staffing, capital, and other operating resources budgeted by program for the accomplishment of the County’s FY 2022 program goals. It also identifies the operating resources budgeted by program for FY 2022 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 2022 Financial Plan is not a document spanning a single year; rather, it projects available resources over a multi-year 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 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 my leadership and guidance, the FY 2022 Financial Plan consists of 83 County funds totaling \$1,298,036,820. The largest fund is the General Fund, totaling \$395,443,638 (or 30.5% 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 2022 Financial Plan include the following:

- 50 Special Revenue Funds, totaling \$479,770,359. They include County Transportation Trust, Fire District, Beach Services, Tourist Development and Impact Fees, as well as non-recurring funding from the American Recovery Plan Act, Emergency Rental Assistance, and FEMA Disaster Recovery.
- 4 Enterprise Funds, totaling \$288,249,903. They include Solid Waste, two Utility operations, and the County Convention Center;
- 2 Internal Service Funds and 3 Trust & Agency Funds, totaling \$47,801,624. They are Workers Compensation, Health Insurance, employee medical flexible spending accounts and the OPEB Trust Fund;
- 13 Debt Service Funds, totaling \$22,459,879. They include debt service associated with various County financing initiatives; and
- 10 Capital Improvement Funds, totaling \$64,311,718. They include ongoing major construction and renovation projects for the County.

Florida Statute 129 requires the FY 2022 Financial Plan be adopted as a **balanced** budget. Total expenditures (plus reserves) cannot exceed total revenues (including beginning fund balances). Accordingly, the FY 2022 Financial Plan anticipates total revenues of \$1,298,036,820 and authorizes a total of \$1,298,036,820 in expenditures and reserves within the specific County funds.

The FY 2022 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.

### **FISCAL YEAR 2022 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, to 273,425 in the 2020 Census. During this time, the County's quality of life has been enhanced by providing 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 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 2022 Financial Plan chronicles the continuing narrative of our community. It is, however, a work in progress, a dynamic rather than static document. As we have all learned during the recent pandemic, the Financial Plan must adapt to unforeseen circumstances.

Therefore, our citizens are 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 2022*

#### **Florida County Government Background**

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

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

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

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

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

### **The St. Johns County Budget Process**

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

- a) is **balanced** by fund (total available revenues including available fund balance equal expenditures plus reserves);
- b) conforms to the State uniform chart of accounts;
- c) allocates all available resources among County services; and
- d) establishes adequate reserves by fund.

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

Final adoption of the County budget occurs statutorily in September after two advertised public hearings. More detail on the County budget process can be found in the County's Financial Policy and, more specifically, in the County Budget Calendar for FY 2022 (also in this document section).

### **St. Johns County Adopted Total Budget Comparison:**

<b>Fund Types</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Incr/(Decr)</b>
<b>General Fund</b>	\$367,016,147	\$395,443,638	\$28,427,491
<b>Special Revenue</b>	317,657,507	479,770,359	162,112,852
<b>Enterprise</b>	269,073,428	288,249,903	19,176,475
<b>Internal Service</b>	42,114,744	42,677,774	563,030
<b>Debt Service</b>	20,204,604	22,459,578	2,254,974
<b>Capital Improvement</b>	35,192,845	64,311,718	29,118,873
<b>Trust &amp; Agency</b>	5,138,368	5,123,850	(14,518)
<b>Total</b>	<b>\$1,056,397,643</b>	<b>\$1,298,036,820</b>	<b>\$241,639,177</b>

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

### **FY 2022 County Budget Differences**

The total FY 2022 County budget increased about \$241.6 million or 22.9% in comparison to the FY 2021 adopted County budget as amended through January 31, 2021. The General Fund budget increased approximately \$28.4 million or 7.7%. Special Revenue funds increased approximately \$162.1 million or 51.0%. Enterprise funds increased approximately \$19.2 million or 7.1%. Internal Service funds increased approximately \$0.6 million or 1.3%. Debt Service funds increased approximately \$2.3 million or 11.2%. Capital Improvement funds increased approximately \$29.1 million or 82.7%. The Trust & Agency funds decreased \$14,518 or 0.3%. The changes in these seven fund types account for the entire total County budget increase of \$241.6 million.

## ***Executive Summary of Key Budget Issues (cont.)***

The General Fund, reflecting an \$28.4 million increase, includes a \$12.7 million increase in property taxes (at 95% per Florida Statute and net the County Community Redevelopment Agency Funds) resulting from an 9.27% increase in taxable property values over FY 2021. The General Fund for FY 2022 is also characterized by a deliberate carryforward and drawdown of CDBG-DR (Community Development Block Grant - Disaster Recovery) grants, reflected in our Federal Grant - Public Safety account line. Conversely, the General Funds beginning Fund Balance reflects 1.) Revenue pickups in half-cent sales tax, revenue sharing revenues, and other activities realized from Fiscal Year 2020 activities during COVID-19 and 2.) CARES (The Coronavirus Aid, Relief, and Economic Security) grant pickups for public safety activities in Fiscal Years 2020 and 2021.

The \$162.1 million increase in Special Revenue Funds is comprised of many distinctive occurrences for Fiscal Year 2022. The Fire District and Transportation Trust Funds includes \$6.0 million in property taxes (at 95% per Florida Statute) resulting from a 9.27% increase in taxable property values over FY 2021. As well, both funds reflect both Fiscal Year 2020 activity pickups not originally projected, in particular, gas tax revenue pickups for the Transportation Trust Fund. Impact Fee Funds collectively increased \$37.3 million and the Building Services Funds increased \$5.2 million, reflecting residential and commercial growth activities in St. Johns County. The Cultural Events Fund (primarily related to the activities of the St. Augustine Amphitheatre) reflect a \$6.8 million increase as the entertainment industry reemerges after the initial COVID-10 pandemic. Finally, three major grant programs are programmed in Fiscal Year 2022 including (phase one of) the American Rescue Plan Act for \$25.7 million, the Department of Treasury Emergency Rental Assistance program for \$14.3 million, and the FEMA Emergency Disaster Relief (dune restoration project) for \$33.8 million.

Finally the Capital Improvement Funds reflect a significant investment, from General Fund one-time revenue pickups from FY 2020 and 2021; specifically, \$33.5 million has been allocated for transportation, parks & recreation, waterway, and public safety facility improvements. The Office of Management & Budget does not anticipate similar pickups for FY 2023 due to the nature of realized revenue gains from both CARES and revenue activities (specific to half-cent sales tax, revenue sharing, and gas taxes).

Specific information on budget increases (or decreases) can be found within each individual fund and associated County department within this budget document (see, for example, the “Reader’s Guide” within this section of the budget document), and may be a part of the following general discussion.

### **Long-term St. Johns County Goals**

On March 16, 2021, the Board of County Commissioners adopted updated St. Johns County Goals to assist the community’s collective vision, to assist in building a new financial plan, and to provide an opportunity to track performance as we move into the future. These new goals have been incorporated, for the first time, into the Fiscal Year 2022 Financial Plan. The Fiscal Year 2023 Financial Plan will be presented in a more interactive and accessible document including updated objectives and performance measures to reflect the newly adopted Goals. The goals have been reduced from ten to five goals.

While there are multiple individual County program or department goals, **five key** organization-wide long-term County goals and priorities were formally identified by the Board of County Commissioners. In addition, County planning processes also continue to influence development of the County’s CIP and

other long-range goals. Most County departments have long-range strategies with several having been developed through the aid of consulting studies or master plans and committees or community visioning groups. For example, Parks & Recreation, Library Services and Fire Services all have long-range Master Plans. County Road 210 and North-South 2209 Corridor Studies are examples of consulting studies that continue to guide County Transportation budgets as well as the Countywide Master Drainage Study.

The five key organization-wide long-term County goals and priorities identified by the Board are summarized in the following list:

**GOAL: Economic Development: Thriving and Emerging Economic Opportunities:** The Board has established economic development as a priority. This County goal continues to be twofold: attract new business and industry to the County and help existing businesses and industries prosper. FY 2022 will continue the regional efforts begun in FY 2001. The County supported a major County Visioning and Strategic Plan for economic development beginning in FY 2002. Major focused redevelopment efforts, including the use of debt financing and Community Redevelopment Agency (CRA) funding, were put in place specifically for West Augustine, Vilano Beach, and Flagler Estates.

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

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

**GOAL: Financial Stewardship: Fiscally Sound and Financially Stable:** The Board continues to highlight concerns associated with long-term financial stability: County debt reduction, consideration of new revenue sources and options, maintaining equitable employee compensation including benefits, continued effective and efficient County program and service delivery management, and lower cost contracting. The combined total effect of property tax reform and property devaluation resulted in over a 30% decline in County taxable property values through FY 2013. Through FY 2013, County property taxes were near FY 2006 levels, despite a population increase of 21% and a cost of living increase of 19% since FY 2006. In response, the County implemented enhanced managerial and stricter financial controls to ensure better financial



sustainability into the future. The Board did modestly raise millage rates in FY 2010 and FY 2012 to fund the mandated new emergency radio system and improve financial stability for the General Fund and the Fire District Fund. County reserves also have been generally built up and utilized to bridge to better economic conditions. During FY 2014 Standard & Poor's raised the County's credit rating from AA- to AA+ citing in part strong management and a strong relatively low debt and contingent liability profile. In FY 2019, the County issued refunding bonds to refund and reduce annual debt service, following similar refunding opportunities in FY 2015, FY 2012, and FY 2009 for governmental funds. For Enterprise Funds (utility services), recent County refunding bonds were issued in FY 2016, FY 2014, and FY 2013.

1. **Short-term:** In September 2021, Moody's upgraded St. Johns County's issuer ratings from Aa1 to Aaa commenting the "rating reflects the county's very large and growing tax base, strong wealth and income levels, very healthy financial position, relatively low long-term liabilities and below average annual fixed costs. The county's coastal location exposes it to perennial physical climate risks such as hurricanes; however, these risks are partially mitigated by the county's exceptionally strong financial position and a history of state and federal support in the wake of natural disasters."

**GOAL: Infrastructure – Prioritizing Today and Planning for Tomorrow:** The County Commission continue to prioritize funding for the following infrastructure needs: transportation, public safety facilities, utilities, parks, deferred maintenance, and stormwater management. Aging of certain County facilities coupled with several years of budget reductions resulted in a significant backlog of deferred maintenance. Since FY 2013, the Commission has prioritized annual funding toward countywide deferred maintenance, with the goal of reducing asset deterioration and maximizing County asset life. Since FY 2020, the deferred maintenance program has achieved its goal with the program transitioning into a renewal and replacement program.

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

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

**Short-term:** For the tenth consecutive year, the FY 2022 County budget continues to specifically address deferred maintenance/renewal & replacement projects, funding \$5.3 million Countywide. Another \$6.3 million (not including carryforwards) in the FY 2022 budget addresses capital, vehicle and computer hardware/software replacements. The FY 2022 budget for pavement management totals approximately \$11.0 million with the goal of increasing funding to \$14.0 million annually by FY 2025.

**GOAL: World-Class Living - The Place to Live, Work, and Play:** Another Board priority is to maintain and enhance the quality of life within the community, including but not limited to: County beaches, parks, libraries, and bicycle/hiking trails. County beaches, particularly St. Augustine beach, have been addressed in recent years with ongoing, multi-year re-nourishment projects largely through federal funding that requires a County match.

Before the economic downturn, the County had undertaken an aggressive effort to add parks often through the assistance of State funding with development of parkland in the southeast (Southeast Intracoastal Waterway Park), northwest (Veterans Park and Alpine Groves Park), and northeast (Davis Park). Relative to libraries, a Board decision was made in 1999 to utilize, at the time, public building impact fees and commercial paper debt for library expansion. Two major expansion projects resulted: the Ponte Vedra Beach Branch expansion in FY 2002 and the new Southeast Branch Library in FY 2003. In addition, Parks and Libraries represented about 80% of the 2004 Sales Tax Bond issue projects, which also resulted in the new Anastasia Island Branch Library that opened during FY 2008. The “06 Sales Tax Bond Projects” debt financing also contributed over \$17.5 million for park projects.

In FY 2020, the Board of County Commissioners approved \$16.6 million, from the General Fund (see “2019 Capital Improvement Projects” within the Capital Improvement Funds section), for a new multipurpose park, library, sidewalk infrastructure, beach re-nourishment efforts, waterway access improvements and expansion of an existing park facing capacity issues. In addition, the Commission approved \$12.1 million in funding, in a cost share partnership with the Army Corp of Engineers, for the construction of the Coastal Storm Risk Management Project in portions of South Ponte Vedra and Vilano Beach.

2. **Short-term:** In FY 2022, the Commission appropriated \$33.5 million in unrealized revenue gains, accumulated through exceeded pandemic projections (for FY 2020 and FY 2021), toward non-recurring capital improvement projects. Specifically, the 2022 Capital Improvement Project Fund, totaling \$33.5 million, includes significant infrastructure investments toward two phase one regional parks projects, expansion of off-beach parking amenities, and roadway improvements.

**GOAL: Customer Service – Putting People First:**

Improving communications and citizen service continues to be a top priority. Every County department has the objective of improving service. This goal can be further high-lighted by the following continuing initiatives:

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

## A Reader's Guide to County Goals & Objectives

A governmental department or program should clearly state its major strategic goals and objectives. These goals and objectives should be clearly linked to the overall goals of the government. Ideally, goals and objectives will be quantifiable or measurable within a specific time period. The following example demonstrates how one of the County Library System's **Key Objectives** or goals connects to the County's overall **Long-Range Goal** of "Customer Service: Putting People First".

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: Customer Service: Putting People First.**



**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 2022 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	Economic Development	Financial Stewardship	Infrastructure	World-Class Living	Customer Service
Agriculture & Home Econ.	X			X	X
Animal Control					X
Aquatics Program				X	X
Beach Services	X			X	X
Building Operations			X		X
Building Services	X				X
Clerk of the Court					X
Codes Enforcement					X
Communications					X
Community Based Care					X
Construction Services			X		X
Convention Center	X				X
County Administration	X	X	X	X	X
County Attorney		X	X		X
County Commissioners	X	X	X	X	X
County Golf Course		X		X	X
County Pier				X	X
Court Services					X
CRA	X	X	X		X
Cultural Events	X			X	X
Economic Development	X	X			X
Elections Supervisor					X
Emergency Management					X
Emergency Medical Services					X
Engineering /Project Admin.			X	X	X
E911					X
Facilities Maintenance			X		X
Fire Services					X
Fleet Maintenance					X
Growth Management	X	X	X	X	X
Health Department					X
H&HS Center Maintenance					X

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

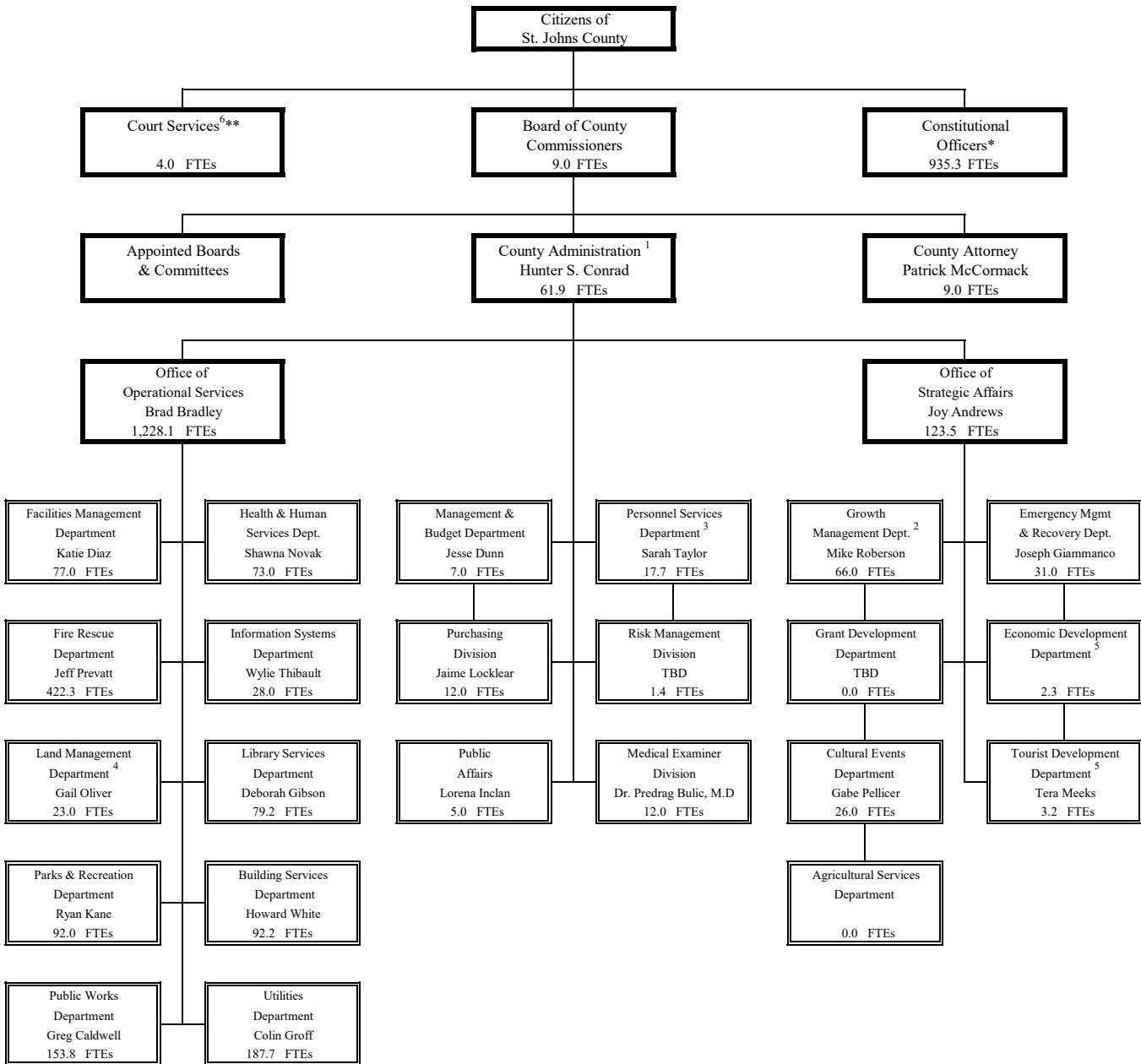
Although performance measures are reviewed and evaluated, currently they are not rigorously used in the County's budgeting process to allocate resources. Regardless, they are considered a vital part of the budget document for communicating results to citizens.

## SELECTED COUNTY PERFORMANCE MEASURES

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Total Board Employees (FTE's)	1,362.63	1,382.85	1,435.45
	Total Adopted County Budget	\$536,881,739	\$622,691,718	\$1,298,036,820
	Population Estimates	261,900	273,509	285,633
O U T P U T	# Registered Voters in the County	191,505	218,087	230,000
	# Water/Sewer Equivalent Residential Connections	122,162	127,776	134,164
	# Total Building Services Permits Issued	45,735	59,304	60,936
	# Clients Requesting Social Services	6,015	5,601	5,881
	# Calls to Sheriff - Law Enforcement Operations	210,491	225,034	239,578
	Average Daily Corrections Inmate Population	428	438	443
E F F I C	Total Board FTE's per 1,000 County Residents	5.2	5.0	4.95
	Culture and Recreation Expenditures per Capita	\$167.66	\$109.13	\$357.73
	Debt Service Fund Expenditures per Capita	\$71.89	\$73.87	\$78.63
	# Firefighters per 1,000 Residents	1.07	1.09	1.05
	Average Ambulance Urban Response Time (minutes)	6:00	6:00	7:30
	Average Ambulance Rural Response Time (minutes)	8:00	8:00	9:45
	Residential Solid Waste Collection Cost per Ton	\$129.31	\$133.08	\$139.80
	% General Government Cost to Total Budget	13.3%	12.0%	6.9%
	% Information Systems Cost to Total Budget	0.65%	0.56%	0.34%
	Square Footage Maintained per Trade Worker	85,365	87,147	84,558
E F F E C T	Aggregate County Millage Rate	7.2512	6.8130	6.8147
	# Ordinances / Resolutions Adopted	578	481	450
	County Crime Rate Index (per 100,000 residents)	1,023.6	897	770
	% Transportation Expenditures to Total Budget	4.9%	11.1%	12.1%
	% Residential Recycling of Solid Waste	35%	35%	35%
	Average Salary per BCC FTE	\$51,826	\$53,799	\$56,804
	Board Employee Turnover Rate	10.75%	16.59%	11.7%
	% 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	29	30	31
	Consecutive Years receiving the GFOA Distinguished Budget Presentation Award	28	29	30



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



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

**Footnotes:**

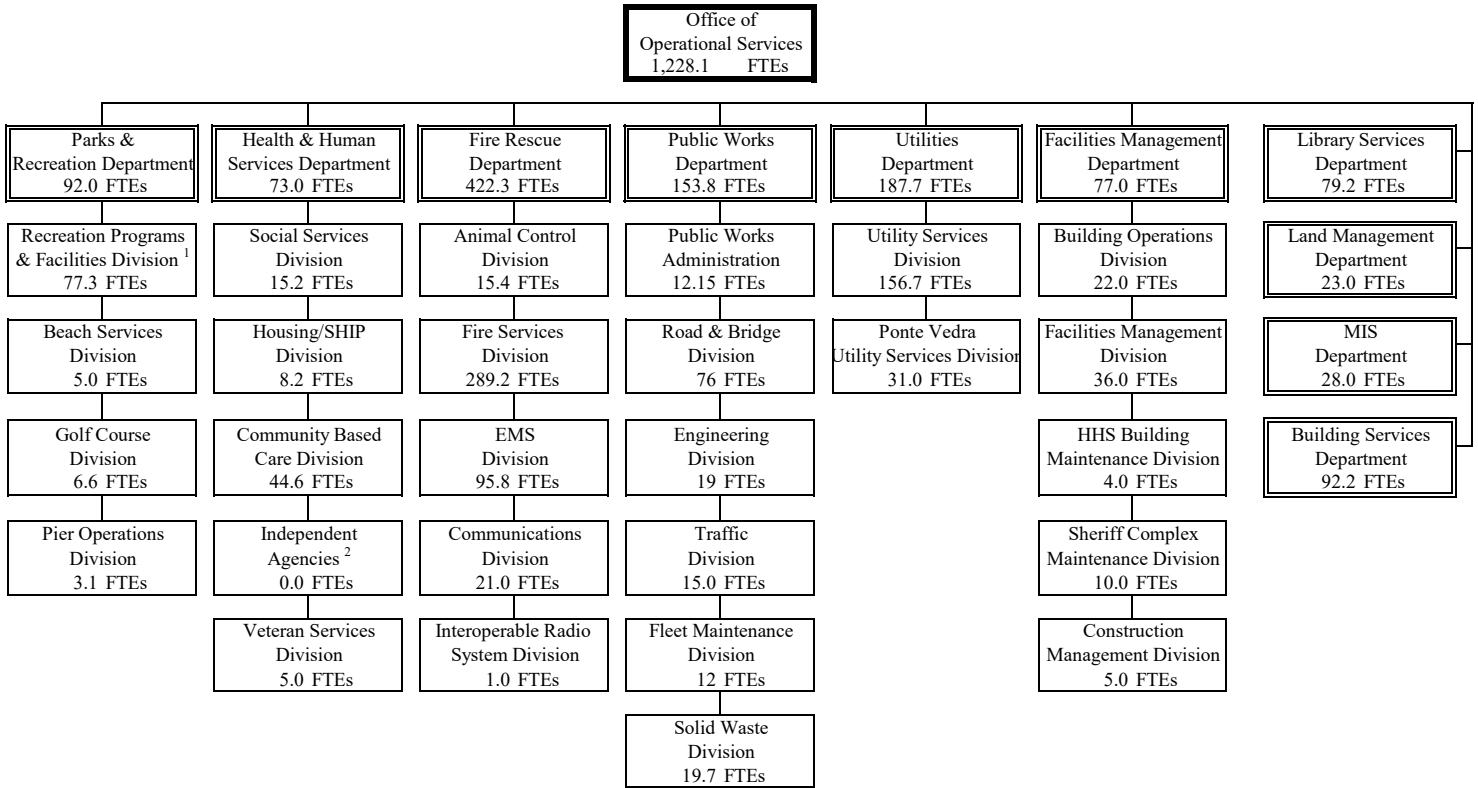
- 1.) Includes Intergovernmental Communications and Government Television ; 2.) Includes Tree Bank;  
3.) Includes Workers Compensation and Health Insurance; 4.) Includes Special Districts; 5.) Includes Convention Center; 6.) Includes Veterans' Court

The following pages provide more detail on County program organization.





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



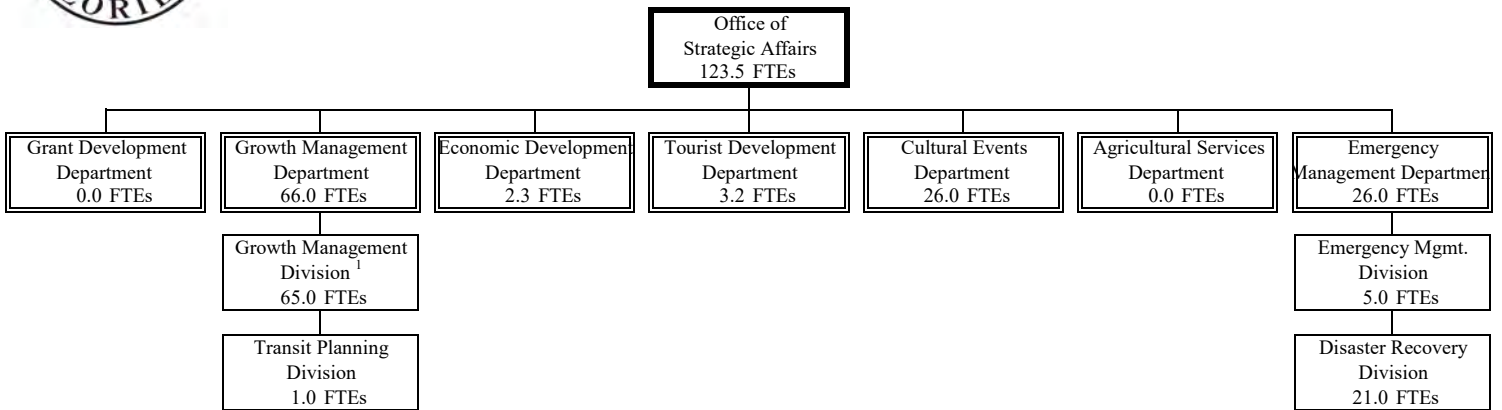
**Footnotes:**

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

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



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



Footnotes:

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

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

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

# St. Johns County Board of County Commissioners

## Appointed Boards & Committees

### **Arts, Cultural and Heritage Funding Panel**

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

### **Contractors Board of Adjustments & Appeals**

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

### **Contractors Review Board (CRB)**

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

### **Health & Human Services Advisory Council (HHSAC)**

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

### **Cultural Resource Review Board (CRRB)**

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

### **Housing Finance Authority (HFA)**

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

### **Industrial Development Authority (IDA)**

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

### **LAMP Conservation Board**

Assist governing bodies participating in the program to acquire and conserve those lands and/or sites that enhance or promote natural communities, green corridors, water resources, outdoor recreation, historic, educational and scientific activities; in addition to identify, review, evaluate and rank those lands to best achieve the goal, while protecting rare, endangered, threatened natural communities of flora and fauna including species of special concern and they explore means of furthering the educational opportunities of conservation lands.

### **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.

# St. Johns County Board of County Commissioners

## Appointed Boards & Committees (cont.)

### **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.

### **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

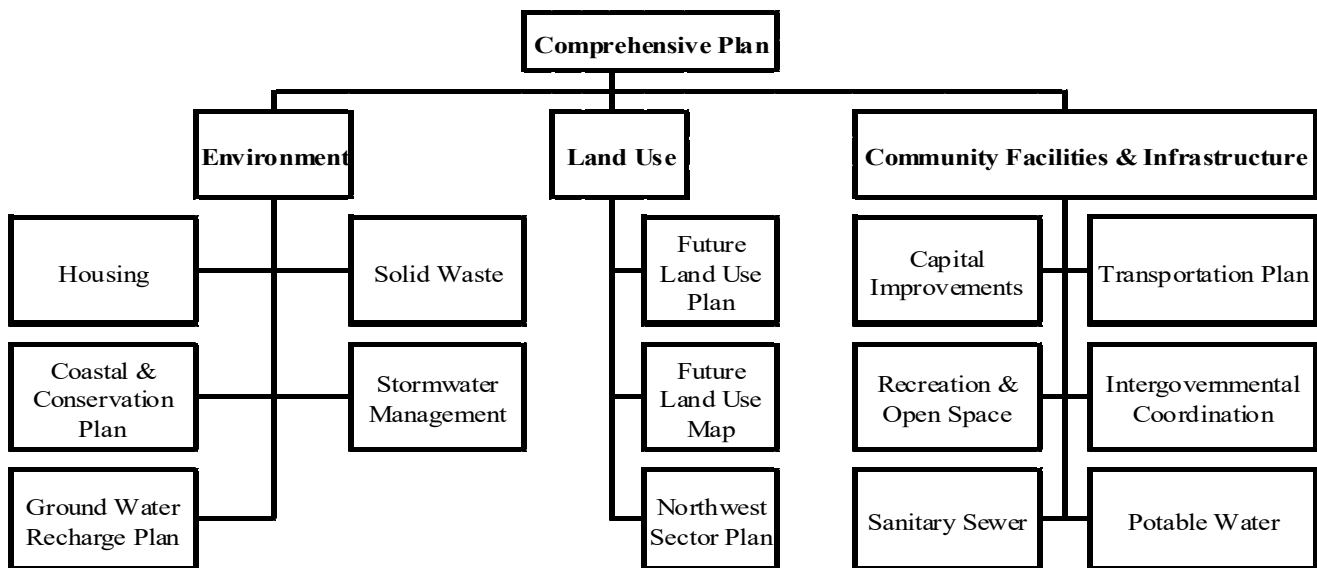
Chapter 163, Florida Statutes and Rule 9J-5 and 9J-11, Florida Administrative Code, require all local governments to adopt, implement and enforce a Comprehensive Plan and the establishment of a land-planning agency. Within St. Johns County, the Planning and Zoning Agency (PZA) serves this function. The 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
<b>Multi-Year Budget Model</b>	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.
<b>Capital Improvement Program (CIP)</b>	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.
<b>Economic Development Program</b>	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.
<b>Parks &amp; Recreation Master Plan</b>	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.
<b>Building &amp; Grounds Maintenance Plan</b>	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.
<b>Fire/Rescue Services Master Plan</b>	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.
<b>Computer Equipment Replacement &amp; Information Systems</b>	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.
<b>Comprehensive Water &amp; Wastewater Master Plan</b>	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.
<b>Comprehensive Plan &amp; Land Development Code</b>	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.
<b>Library Services Master Plan</b>	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.
<b>Transportation Master Plan</b>	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.
<b>Master Drainage Study</b>	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 2022 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		
	CAFR Roll-Up	General Fund	Trans. Trust Fund	Solid Waste	Utility Services	PV Utility Fund	Other Special Revenue	Other Enterprise	Capital Imp. 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		
Court Innovation Trust Fund	G.F.								
CRA (W.Aug, Flagler,Vilano)	CRA						X		
Cultural Events							X		
Disaster Recovery		X	X				X		
Durbin	TTF						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		
Impact Fees (Various)							X		



COUNTY DEPARTMENT	CAFR Roll-Up	MAJOR FUNDS					NON-MAJOR FUNDS FUNDS		
		General Fund	Trans. Trust Fund	Solid Waste	Utility Services	PV Utility Fund	Other Special Revenue	Other Enterprise	Capital Imp. Funds
Independent Agencies		X							
Information Systems (MIS)		X							
Interoperable Radio System		X					X		X
Juvenile Alternative Programs	G.F.						X		
Land Management			X				X		
Law Library	G.F.						X		
Legal Aid Fund	G.F.						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	Utilities					X			
PV Utility Lift Stations	Utilities					X			
PV Utility Trans. & Dist.	Utilities					X			
PV Utility Wastewater	Utilities					X			
PV Utility Water Treatment	Utilities					X			
Risk Management		X							
Road & Bridge Maintenance			X						
Sheriff Complex Maintenance		X							
Sheriff's Office		X					X		
SHIP							X		
Sidewalk Fund	TTF						X		
Social Services		X					X		
Solid Waste Facility Operations				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	Utilities				X				
Utilities County Laboratory	Utilities				X				
Utilities Lift Stations & Lines	Utilities				X				
Utilities Transmission & Dist.	Utilities				X				
Utilities Wastewater Treatment	Utilities				X				
Utilities Water Treatment	Utilities				X				
Veteran Services		X							

# ST. JOHNS COUNTY FY 2022 BUDGET

## County Department and Fund Matrix (continued)

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

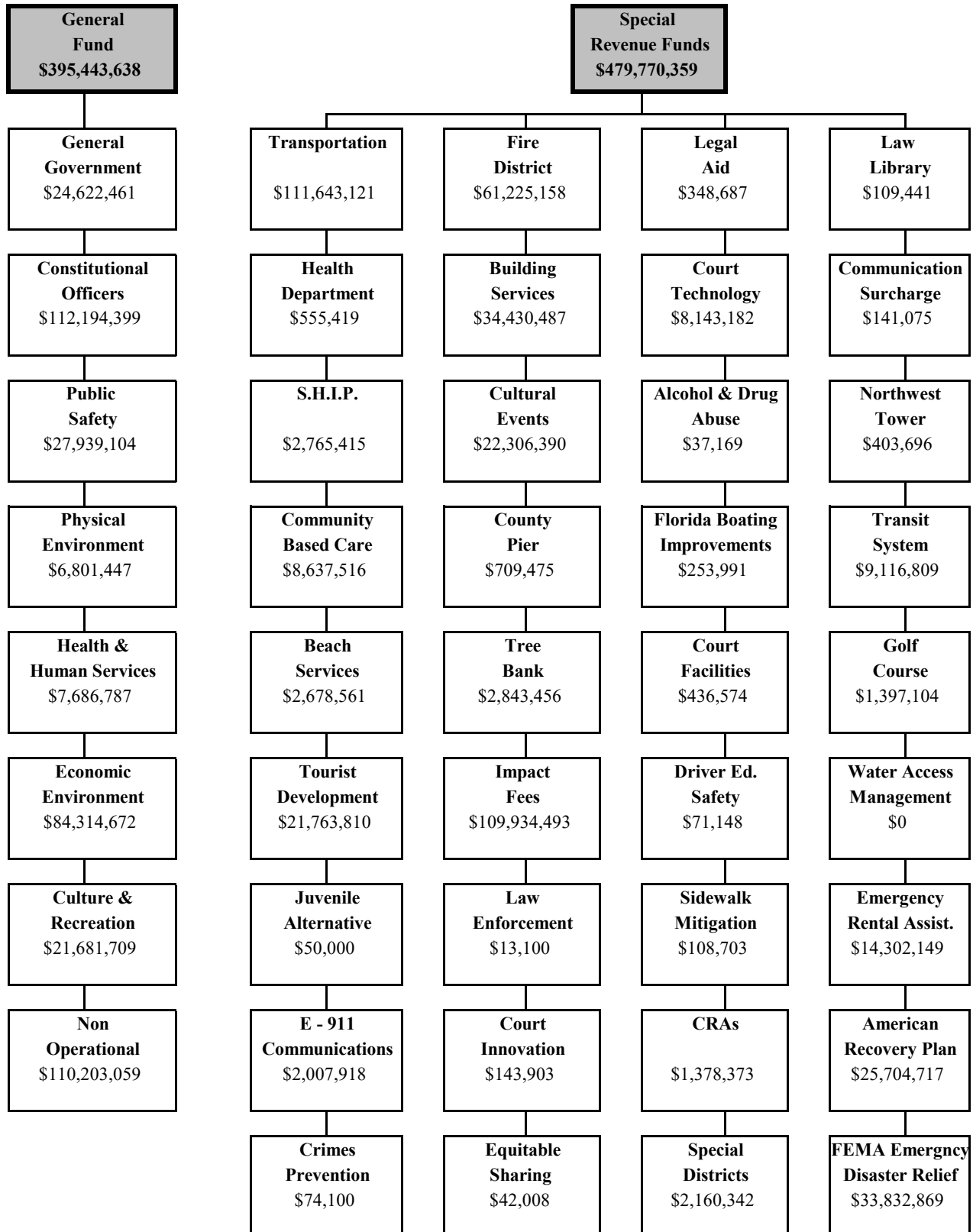
## *St. Johns County Fund Structure continued*

Fund	Purpose	Revenue Source
<b>Special Revenue Funds (Continued)</b>		
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.
<b>Enterprise Funds</b>		
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.
<b>Internal Service Funds</b>		
	Provide for self-insured employee health plan and Workers Comp.	Employee payroll charges and miscellaneous revenue.
<b>Debt Service Funds</b>		
	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.
<b>Capital Improvement Funds</b>		
	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.
<b>Trust &amp; Agency Funds</b>		
OPEB Trust	Fund the annual OPEB liability.	Employee payroll charges and investment income.
Employee Flexible Spending Accounts (FSA) / Healthcare Reimbursement Account (HRA)	Fund employee flexible medical spending or reimbursement.	Employee FSA contributions and Employer (County) HRA contributions.

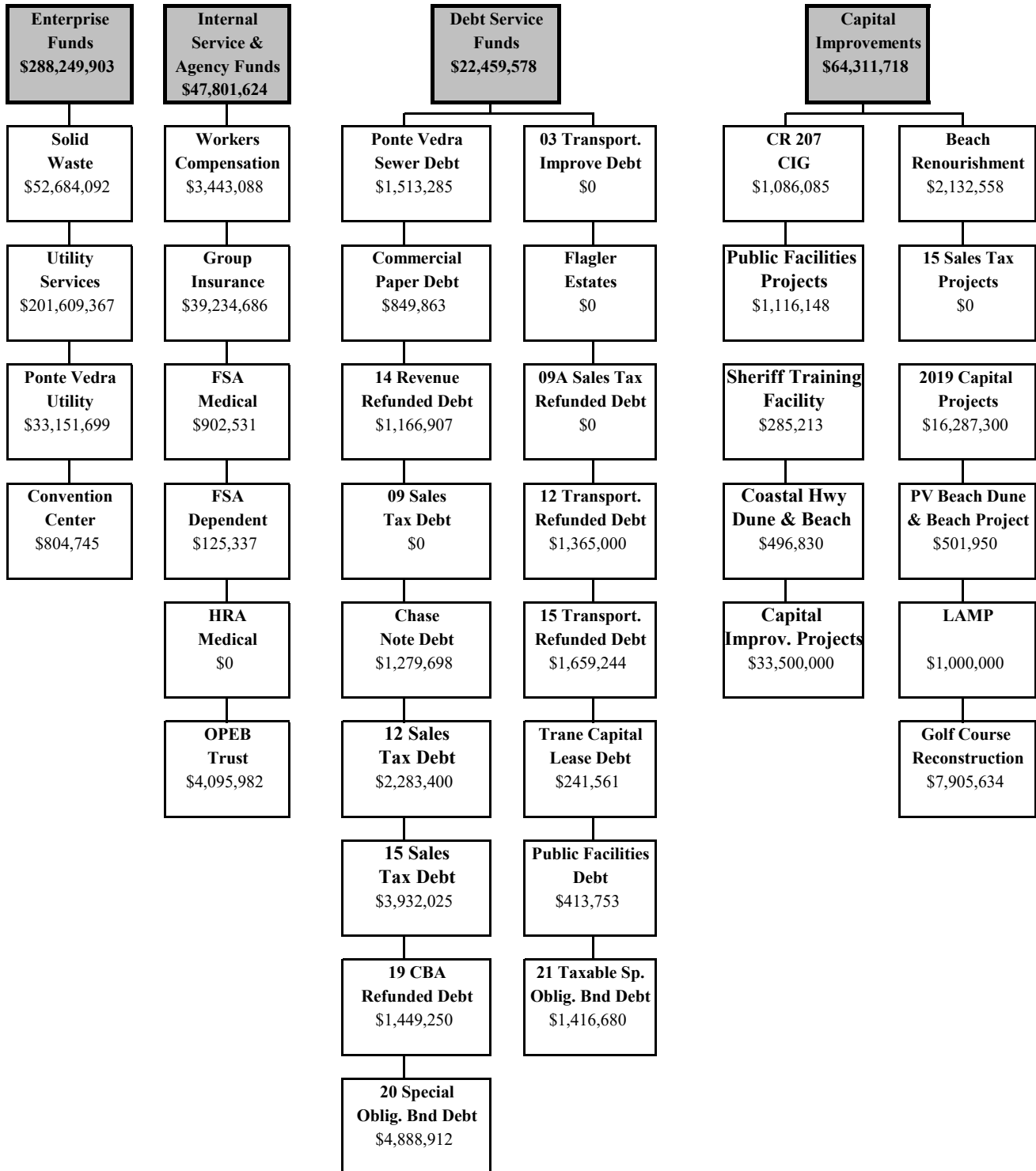
# St. Johns County Financial Organizational Chart

Total County Budget

\$1,298,036,820



# St. Johns County Financial Organizational Chart





# St. Johns County Administrative Code

<b>Section:</b> Budget Policy and Procedure	<b>Date Issued:</b> November 2005 <b>Revised:</b> June 2012
<b>Title:</b> County Financial Policy	<b>Reference:</b> 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

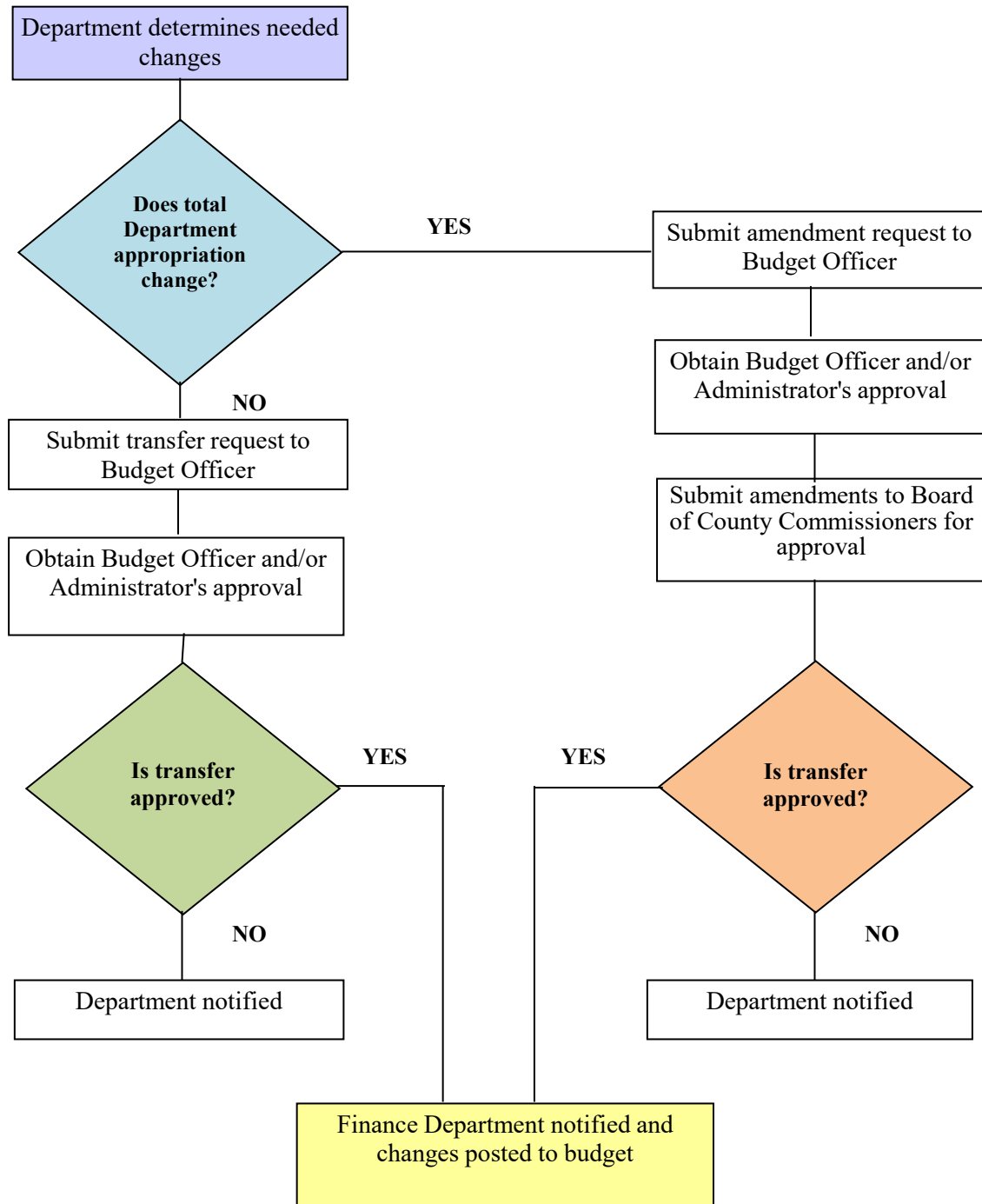
## Basis of Budgeting vs. Basis of Accounting

**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).

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

# St. Johns County Budget Amendment Process



**ST. JOHNS COUNTY**  
**BUDGET CALENDAR - FISCAL YEAR 2022**

<b>DATE</b>	<b>PARTICIPANTS</b>	<b>ITEM / ACTIVITIES</b>
January 15, 2021	OMB	13th period reconciliation of carryforward balances reflected in Capital Improvement Projects (CIP).
February 16, 2021	County Commissioners / County Admin / OMB	Commission agenda to establish FY 2022 budget guidelines
February 24, 2021	County Admin / OMB / All Departments	Distribution of FY 2022 - 2026 CIP Forms and instructions to departments (via email).
February 26, 2021	County Administration / OMB / Personnel Services	Deadline for evaluation and submission of position upgrades / reclasses effective October 1, 2021.
March 8, 2021	County Admin / OMB / All Departments	Budget kickoff. Distribution of Budget Instructions / Guidelines via email.
March 9, 2021	OMB / All Departments	Budget System opens for entry.
March 26, 2021	County Admin / OMB / All Departments	Deadline for submission of CIP Requests by departments to OMB.
April 8, 2021	County Admin / OMB / CIP Ranking Team	Evaluation of CIPs by Ranking Team.
April 24, 2021	All Departments / Personnel Services	Deadline for requested budgets and new positions to be entered into the budget software.
April 24, 2021	All Departments	Deadline for all FY 2022 Department Fee Schedule updates.
May 7, 2021	OMB / All Departments	Complete Preliminary Revenue Projections.
May 24, 25 & 26, 2021	County Admin / OMB / All Departments	Administrator's budget workshop with departments and agencies.
June 1, 2021	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, 2021	Property Appraiser	Estimate of assessed property values (F.S. 200.065 [8]).
June 1, 2021	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 4, 2021	County Admin / OMB	Complete Year-end and Mid-year budget review.
June 4, 2021	OMB	Complete compilation, correction, and verification of all departmental requested budget information.
July 1, 2021	Property Appraiser	Certification of taxable property values (Form DR-420) (F.S. 193.023[1] and 200.065[11]).

**ST. JOHNS COUNTY**  
**BUDGET CALENDAR - FISCAL YEAR 2022 (continued)**

<b>DATE</b>	<b>PARTICIPANTS</b>	<b>ITEM / ACTIVITIES</b>
July 9, 2021	County Commissioners / County Admin / OMB	Submission of FY 2022 Recommended Budget Workbook to the Board of County Commissioners
July 15, 2021	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 20, 2021	County Commissioners / County Administrator	Submission of "Recommended Budget" and "Recommended CIP's" to the Board of County Commissioners (F.S. 129.03[3]).
August 1, 2021	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 3, 2021	County Commissioners / County Admin / OMB	Board sets Tentative Millage Rates for FY 2022 (F.S. 200.065 [2][a][4(b)]).
August 3, 2021	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 13, 2021	OMB / All Departments	Deadline for submission of FY 2021 Budget Carry forwards to the FY 2022 Budget from departments and agencies.
August 15, 2021	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 20, 2021	Property Appraiser	Mailing of Notices of Proposed Property Taxes (TRIM) (F.S. 200.065 [2][b]).
August 27, 2021	All Departments	Deadline for all FY 2022 Department Narrative Page updates.
September 7, 2021	County Commissioners / County Admin / OMB	Any changes of Non-Ad Valorem Assessment(s), such as Solid Waste Assessments, to BCC for Approval.
September 7, 2021	County Commissioners / County Admin / OMB	First Public Hearing to adopt proposed millage and FY 2022 budget (F.S. 200.065 [2][c]).
September 17, 2021	OMB	Newspaper advertisement of Second Public Hearing & Budget Summary Statement (F.S. 129.03 [3][b] and 200.065 [2][d] and [3][1]).
September 21, 2021	OMB /All Departments	Updated FY 2022 fee schedule to BCC for approval.
September 21, 2021	County Commissioners County Admin / OMB	Second and Final Public Hearing to adopt final millage and FY 2022 budget (F.S. 200.065 [2][d]).
September 24, 2021	OMB	Submit approved final millage and budget resolutions to Property Appraiser and Tax Collector (F.S. 200.065[4]).
October 20, 2021	County Admin / OMB	Submit TRIM Compliance Package to D.O.R. (Form DR-487) (F.S. 200.065 and 200.069).
December 17, 2021	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. ►
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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
<b>TOTAL</b>	<b>\$3,338,762</b>	<b>\$4,157,955</b>	<b>\$4,129,961</b>	<b>\$4,043,990</b>	<b>\$4,399,705</b>

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:				
<b>Country Goal #1: Promote Economic Development</b>				
<ul style="list-style-type: none"> <li>• 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.</li> <li>• Updated the Development Review Manual to collapse redundant requirements and automate application forms.</li> <li>• Provide staff support to BCC hosted workshop series on concurrency and BCC workshop on growth policies.</li> </ul>				
<b>Country Goal #6: Maintain and Enhance the County's Quality of Life</b>				
<ul style="list-style-type: none"> <li>• 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.</li> <li>• Secured annual compliance under the Community Rating System (flood insurance rates for property owners).</li> <li>• Maintained compliance with the County's HCP and facility compliance with State and federal laws.</li> </ul>				
<b>Country Goal #10: Improve/Expand Communication and Services to Citizens</b>				
<ul style="list-style-type: none"> <li>• Expand web presence regarding development applications and meetings.</li> <li>• Implementation web based interactive land use application forms.</li> <li>• 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.</li> </ul>				
<b>KEY OBJECTIVES:</b>				
<b>Country Goal #1: Promote Economic Development</b>				
<ul style="list-style-type: none"> <li>• Expedite economic development projects and facilitate project completions.</li> <li>• Coordinate with Economic Development to assist opportunities to promote business growth.</li> <li>• Develop and implement work plans for West Augustine mixed use zoning, updating the county's impact fees, and long range transportation planning options.</li> </ul>				
<b>Country Goal #6: Maintain and Enhance the County's Quality of Life</b>				
<ul style="list-style-type: none"> <li>• Review and inspect construction projects to ensure compliance with local codes and plans.</li> <li>• 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.</li> <li>• Continue to participate on regional programs including transportation planning, trails planning, coastal hazard, water resources, healthy community efforts and resiliency planning.</li> </ul>				
<b>Country Goal #10: Improve/Expand Communication and Services to Citizens</b>				
<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> </ul>				
PERFORMANCE MEASURES		Actual FY '13	Estimated FY '14	Adopted FY '15
I N F U L T	Number of Full-time Equivalents (FTEs)	52	50.265	52.145
	Total Operating and Maint Exp [Net of Grant Exp	\$3,338,762	\$3,536,698	\$3,955,325
O U T P U T	# of Land Development Application Reviews	7,630	10,092	11,000
	# of Residential Clearance Sheets Reviews	21,749	21,000	21,500
	# of Site Inspections	15,149	17,456	18,000
E F F I C I E N C Y	# of Land Development Application Reviews/ FTE	283	374	400
	# of Residential Clearance Sheets Reviews/FTE	5,437	5,250	5,500
	Per Capita Cost of Program (Adjusted for Inflation)	\$16.57	\$16.72	\$17.73
E F F E C T	% Compliance with the Land Development Code	100%	100%	100%
	% Time Meeting Agenda Deadlines Met	100%	100%	100%
	% Compliance with the Comprehensive Plan	100%	100%	100%
	% of NER Notices Met	100%	100%	100%

4. **Performance Measures** - Quantifiable indicators that include "Inputs" and "Outputs" that help measure the "Efficiency" ("Effic") and "Effectiveness" ("Effect") of the County Program.

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

# A Reader's Guide to the Budget Document

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## ALL FUNDS SUMMARY OF BUDGETED REVENUES AND EXPENDITURES

	General 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)
<b>MILLAGE per \$1,000:</b>	4.6537	0.8444	1.3813	7.3392	0.0473	0.1968	
<b>ESTIMATED CASH FORWARD:</b>	\$110,749,684	\$45,655,709	\$12,923,303	\$337,709	\$27,707	\$66,200	\$20,894
<b>ESTIMATED REVENUES:</b>							
Taxes:							
Ad Valorem Taxes (Current)	159,490,684	29,228,006	44,836,048	88,537	13,477	56,961	
Ad Valorem Taxes (Delinquent)	300,000	15,000	30,000				
Half-Cent Sales Tax	17,600,000						
Communication Taxes	2,215,006	279,573					
Other Taxes	550,000	7,406,691					35,000
Special Assessments							252,630
Licenses and Permits	251,500		850,000				
Intergovernmental Revenue	90,152,328	15,452,787	1,757,467				
Charges for Services	11,648,690	12,104,353	38,600				
Fines and Forfeitures	254,500						
Miscellaneous Revenues:							
Interest	628,587	369,000	81,550	750	100	150	600
Other	1,306,812	3,827,540					
<b>Total Revenues</b>	<b>284,398,107</b>	<b>68,682,950</b>	<b>47,593,665</b>	<b>89,287</b>	<b>13,577</b>	<b>57,111</b>	<b>288,230</b>
Other Financing Sources:							
Debt Proceeds							
Transfers from Officers	6,275,000						
Transfers In	3,756,348		3,000,000				
<b>Total Revenues and Other Financing Sources</b>	<b>294,429,455</b>	<b>68,682,950</b>	<b>50,593,665</b>	<b>89,287</b>	<b>13,577</b>	<b>57,111</b>	<b>288,230</b>
Less Statutory Reduction	(9,735,501)	(2,695,538)	(2,291,810)	(4,464)	(679)	(2,856)	(14,412)
<b>Total Estimated Revenues and Cash Forward</b>	<b>\$395,443,638</b>	<b>\$111,643,121</b>	<b>\$61,225,158</b>	<b>\$422,532</b>	<b>\$40,605</b>	<b>\$120,455</b>	<b>\$294,712</b>
<b>ESTIMATED EXPENDITURES:</b>							
General Government	\$43,126,586						
Public Safety	121,629,378		\$46,466,785				
Physical Environment	6,801,447						
Transportation		\$94,806,173		\$382,938	\$12,453	\$51,897	\$39,331
Economic Environment	84,314,672						
Human Services	7,686,787						
Culture and Recreation	21,681,709						
Debt Service							71,029
Transfers Out	42,576,264	759,017	1,105,000				
<b>Total Expenditures and Uses</b>	<b>327,816,843</b>	<b>95,565,190</b>	<b>47,571,785</b>	<b>382,938</b>	<b>12,453</b>	<b>51,897</b>	<b>110,360</b>
Reserves	67,626,795	16,077,931	13,653,373	39,594	28,152	68,558	184,352
<b>Total Appropriated Expenditures and Reserves</b>	<b>\$395,443,638</b>	<b>\$111,643,121</b>	<b>\$61,225,158</b>	<b>\$422,532</b>	<b>\$40,605</b>	<b>\$120,455</b>	<b>\$294,712</b>

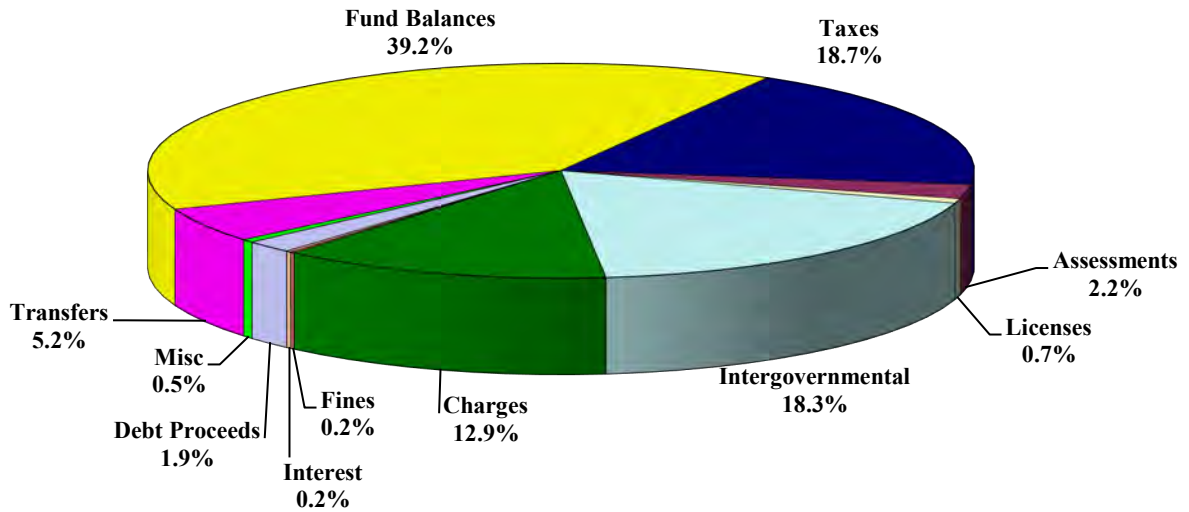
## ALL FUNDS SUMMARY OF BUDGETED REVENUES AND EXPENDITURES (cont.)

	Coastal Highway (MSTU)	Health Dept. Fund	Other Special Revenue Funds	Enterprise Funds	Internal Service / Trust Funds	Debt Service Funds	Capital Improvement Funds	Total All Funds
<b>MILLAGE per \$1,000:</b>	<b>0.5000</b>	<b>0.0160</b>						<b>14.9787</b>
<b>ESTIMATED CASH FORWARD:</b>	<b>\$228,402</b>	<b>\$25,002</b>	<b>\$130,659,643</b>	<b>\$159,859,425</b>	<b>\$15,419,988</b>	<b>\$6,122,556</b>	<b>\$26,800,865</b>	<b>\$508,897,087</b>
<b>ESTIMATED REVENUES:</b>								
Taxes:								
Ad Valorem Taxes (Current)	24,990	553,823	1,592,182					235,884,708
Ad Valorem Taxes (Delinquent)								345,000
Half-Cent Sales Tax						4,332,690		21,932,690
Communication Taxes								2,494,579
Other Taxes			15,130,362			1,803,928		24,925,981
Special Assessments			28,922,817	22,230		246,634		29,444,311
Licenses and Permits			7,907,281	660,000				9,668,781
Intergovernmental Revenue			99,327,396	1,621,621		1,166,670	300,282	209,778,551
Charges for Services			17,839,466	99,006,322	28,439,891			169,077,322
Fines and Forfeitures			1,862,865	16,000				2,133,365
Miscellaneous Revenues:								
Interest	500	300	649,435	1,067,036	47,735	14,049	7,350	2,867,142
Other			2,565,068	80,593	75,000			7,855,013
<b>Total Revenues</b>	<b>25,490</b>	<b>554,123</b>	<b>175,796,872</b>	<b>102,473,802</b>	<b>28,562,626</b>	<b>7,563,971</b>	<b>307,632</b>	<b>716,407,443</b>
Other Financing Sources:								
Debt Proceeds				24,406,772				24,406,772
Transfers from Officers								6,275,000
Transfers In		4,000	3,597,958	1,509,904	3,827,982	8,786,087	37,203,589	61,685,868
<b>Total Revenues and Other Financing Sources</b>	<b>25,490</b>	<b>558,123</b>	<b>179,394,830</b>	<b>128,390,478</b>	<b>32,390,608</b>	<b>16,350,058</b>	<b>37,511,221</b>	<b>808,775,083</b>
Less Statutory Reduction	(1,275)	(27,706)	(4,838,733)	0	(8,972)	(13,036)	(368)	(19,635,350)
<b>Total Estimated Revenues and Cash Forward</b>	<b>\$252,617</b>	<b>\$555,419</b>	<b>\$305,215,740</b>	<b>\$288,249,903</b>	<b>\$47,801,624</b>	<b>\$22,459,578</b>	<b>\$64,311,718</b>	<b>\$1,298,036,820</b>
<b>ESTIMATED EXPENDITURES:</b>								
General Government			\$12,219,399		\$33,888,112			\$89,234,097
Public Safety			56,223,517				\$5,606,205	229,925,885
Physical Environment			506,080	\$167,488,714		\$18,000		174,814,241
Transportation			51,185,987				11,787,704	158,266,483
Economic Environment			16,963,222					101,277,894
Human Services		\$555,419	8,698,625					16,940,831
Culture and Recreation	747		39,515,234				42,479,227	103,676,917
Debt Service			103,064	10,572,133		21,711,664		32,457,890
Transfers Out	251,870		13,096,093		3,827,982		69,642	61,685,868
<b>Total Expenditures and Uses</b>	<b>252,617</b>	<b>555,419</b>	<b>198,511,221</b>	<b>178,060,847</b>	<b>37,716,094</b>	<b>21,729,664</b>	<b>59,942,778</b>	<b>968,280,106</b>
Reserves	0	0	106,704,519	110,189,056	10,085,530	729,914	4,368,940	329,756,714
<b>Total Appropriated Expenditures and Reserves</b>	<b>\$252,617</b>	<b>\$555,419</b>	<b>\$305,215,740</b>	<b>\$288,249,903</b>	<b>\$47,801,624</b>	<b>\$22,459,578</b>	<b>\$64,311,718</b>	<b>\$1,298,036,820</b>

# The Adopted FY 2022 County Budget

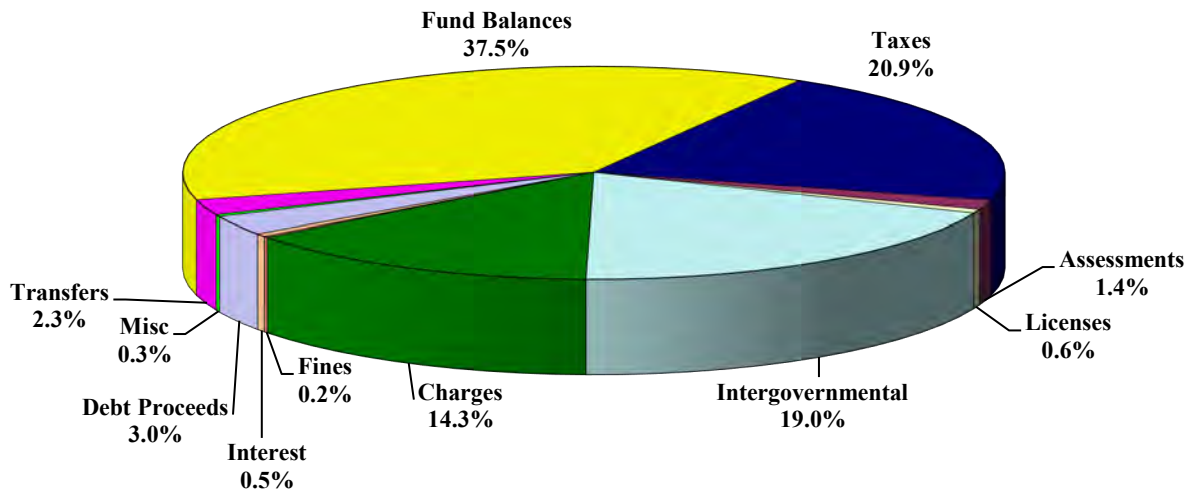
Where the money will come from...

**FY 2022 County Revenue by Category**  
**\$1,298,036,820**



Compare to the FY 2021 Adopted Budget...

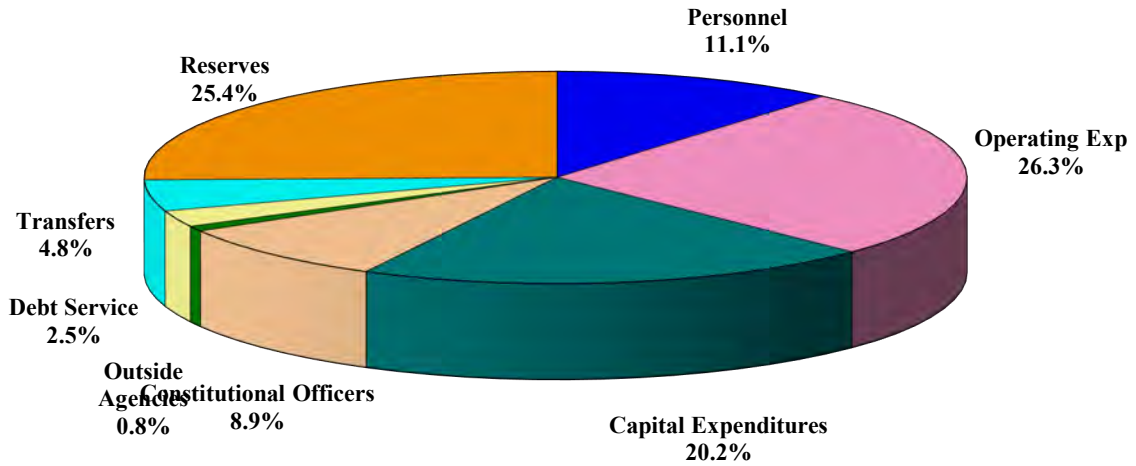
**FY 2021 County Revenue by Category**  
**\$1,056,397,643**



# The Adopted FY 2022 County Budget

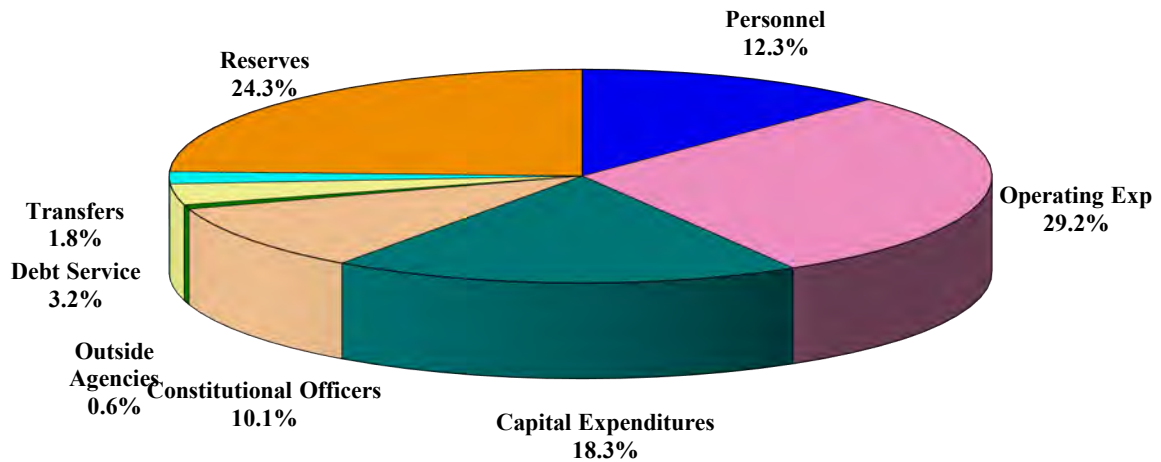
Where the money will go to...

**FY 2022 County Expenditures by Category**  
**\$1,298,036,820**



Compare to the FY 2021 Adopted Budget...

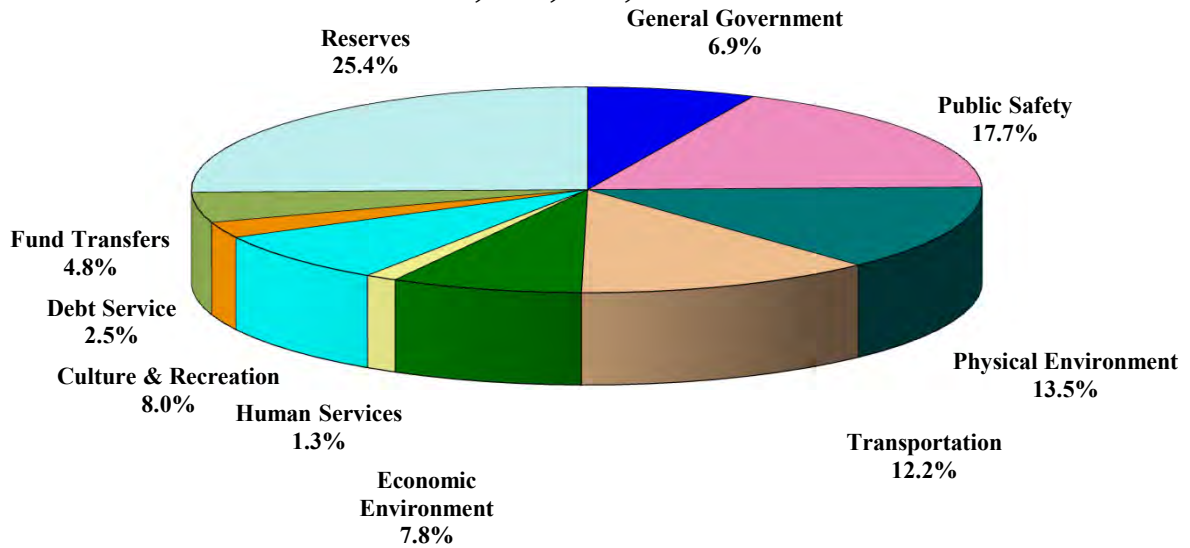
**FY 2021 County Expenditures by Category**  
**\$1,056,397,643**



# The Adopted FY 2022 County Budget

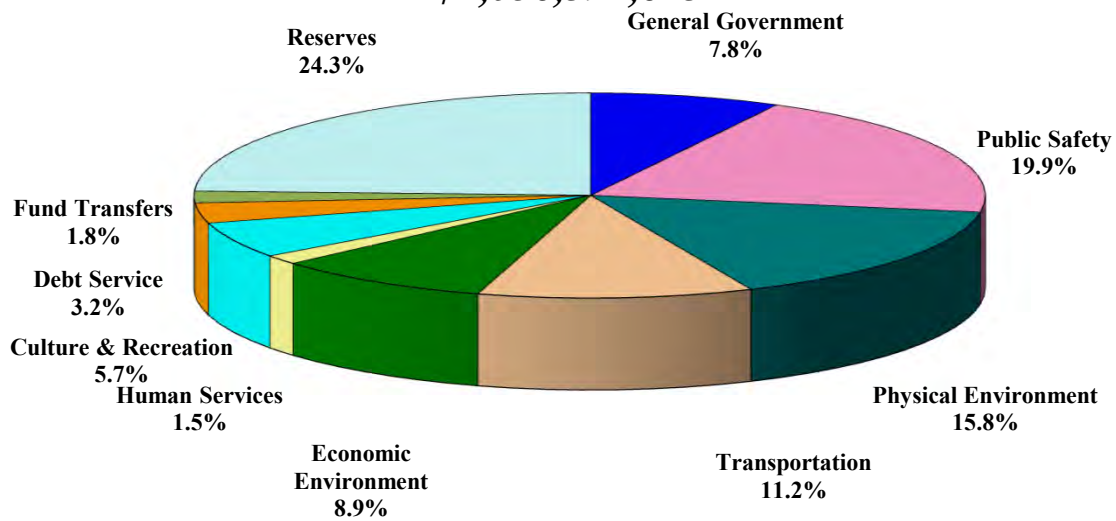
Where the money will go to...

**FY 2022 County Expenditures by Service Area**  
**\$1,298,036,820**



Compare to the FY 2021 Adopted Budget...

**FY 2021 County Expenditures by Service Area**  
**\$1,056,397,643**



# St. Johns County

## Combined FY 2022 Budget Summary

### Revenues and Expenditures

<u>Fund Type:</u>	General Fund	Special Revenue	Enterprise Funds	Internal Service	Debt Service	Capital Improvement	Total All Funds
<b>REVENUES</b>							
Ad Valorem Taxes	\$159,790,684	\$76,439,024					\$236,229,708
All Other Taxes	2,765,006	16,869,935					19,634,941
Special Assessments		29,175,447	\$22,230		\$246,634		29,444,311
Licenses & Permits	251,500	8,757,281	660,000				9,668,781
Intergovernmental	107,752,328	122,519,341	1,621,621		7,303,288	\$300,282	239,496,860
Charges for Services	11,648,690	29,982,419	99,006,322	\$28,439,891			169,077,322
Fines and Forfeitures	254,500	1,862,865	16,000				2,133,365
Interest Income	628,587	1,102,385	1,067,036	47,735	14,049	7,350	2,867,142
Debt Proceeds			24,406,772				24,406,772
Miscellaneous	1,306,812	6,392,608	80,593	75,000			7,855,013
Admin.Fee Reduction		(1,112,760)					(1,112,760)
Statutory Reduction	(9,735,501)	(8,764,713)		(8,972)	(13,036)	(368)	(18,522,590)
Transfers In	10,031,348	6,601,958	1,509,904	3,827,982	8,786,087	37,203,589	67,960,868
Fund Balance	110,749,684	189,944,569	159,859,425	15,419,988	6,122,556	26,800,865	508,897,087
<b>TOTAL</b>	<b>\$395,443,638</b>	<b>\$479,770,359</b>	<b>\$288,249,903</b>	<b>\$47,801,624</b>	<b>\$22,459,578</b>	<b>\$64,311,718</b>	<b>\$1,298,036,820</b>

<u>Fund Type:</u>	General Fund	Special Revenue	Enterprise Funds	Internal Service	Debt Service	Capital Improvement	Total All Funds
<b>EXPENDITURES</b>							
Salaries	\$36,907,632	\$42,545,761	\$12,701,114	\$229,768		\$14,420	\$92,398,695
Benefits	14,802,313	18,556,614	4,723,431	13,951,329		0	52,033,687
Operating Expense	110,047,197	140,420,170	69,251,853	19,707,015	\$18,000	\$1,509,550	340,953,785
Capital Outlay	4,799,719	120,000,091	79,890,652	0		57,993,166	262,683,628
Constitutionals	112,194,399	3,599,087		0			115,793,486
Grants & Aids	6,489,319	2,506,084	921,664			356,000	10,273,067
Debt Service		174,093	10,572,133		21,711,664	0	32,457,890
Transfers Out	42,576,264	15,211,980	0	3,827,982	0	69,642	61,685,868
Reserves	67,626,795	136,756,479	110,189,056	10,085,530	729,914	4,368,940	329,756,714
<b>TOTAL</b>	<b>\$395,443,638</b>	<b>\$479,770,359</b>	<b>\$288,249,903</b>	<b>\$47,801,624</b>	<b>\$22,459,578</b>	<b>\$64,311,718</b>	<b>\$1,298,036,820</b>

<b>Board FTE's</b>	<b>592.46</b>	<b>625.84</b>	<b>213.90</b>	<b>3.25</b>	<b>0.00</b>	<b>0.00</b>	<b>1,435.45</b>
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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 '19	Actual FY '20	Adopted* FY '21	Proposed FY '22	Adopted FY '22
<b>General Fund</b>	<b>\$253,039,634</b>	<b>\$327,390,882</b>	<b>\$367,016,147</b>	<b>\$385,012,065</b>	<b>\$395,443,638</b>

## Special Revenue Funds

- Transportation Trust	\$74,364,546	\$78,974,955	\$96,165,210	\$74,179,289	\$111,643,121
- Fire District	49,707,619	53,537,661	51,918,488	58,838,421	61,225,158
- Health Department	447,919	519,929	487,867	555,419	555,419
- Building Services	29,891,969	31,176,891	29,196,188	33,802,813	34,430,487
- Cultural Events	16,844,693	7,283,122	15,495,177	16,321,822	22,306,390
- Tourist Development	16,516,315	14,633,085	13,863,765	16,814,905	21,763,810
- Impact Fees - Public Buildings	7,297,820	9,946,907	11,236,854	13,427,336	17,514,600
- Impact Fees - Police Services	2,560,673	2,618,836	1,153,430	2,327,883	2,397,525
- Impact Fees - Fire Rescue	9,747,333	11,338,157	8,544,780	11,843,917	12,448,699
- Impact Fees - Roads	26,706,154	38,507,094	45,579,687	37,497,325	63,454,121
- Impact Fees - Parks	3,720,338	5,881,482	6,156,901	10,213,493	14,119,548
- Beach Services	2,776,852	2,389,706	2,124,566	2,666,561	2,678,561
- County Pier	620,633	550,324	533,284	700,266	709,475
- Golf Course	2,142,463	2,380,984	1,948,755	1,397,104	1,397,104
- Alcohol & Drug Abuse Trust	22,692	31,662	28,839	37,169	37,169
- Community Based Care	7,311,776	7,653,701	7,779,335	8,575,914	8,637,516
- Transit System	3,311,289	2,523,490	7,330,935	5,279,350	9,116,809
- State Housing Initiative Partnership	2,963,029	3,095,679	1,813,890	2,130,102	2,765,415
- Tree Bank	1,990,272	2,748,464	1,912,330	2,388,216	2,843,456
- Sidewalk Mitigation	63,068	126,910	53,795	70,564	108,703
- E-911 Communications	1,749,716	2,067,497	2,103,666	2,007,918	2,007,918
- Law Enforcement Trust	89,738	90,720	81,443	13,100	13,100
- Crimes Prevention Trust	71,805	69,949	74,100	74,100	74,100
- Court Innovation	181,668	166,853	139,923	143,903	143,903
- Legal Aid	328,575	335,145	341,850	348,687	348,687
- Law Library	75,107	72,826	40,333	109,441	109,441
- Juvenile Aternative Programs	44,189	42,022	41,800	50,000	50,000
- Court Technology	6,347,583	7,144,375	7,028,420	8,143,182	8,143,182
- Communications Surcharge	573,146	572,178	350,456	141,075	141,075
- Florida Boating Improvement	497,913	387,469	338,993	174,293	253,991
- Northwest Tower	377,769	610,552	333,718	403,696	403,696
- Court Facilities Trust	507,280	486,986	495,781	436,574	436,574
- Driver's Safety Education	85,977	71,396	77,134	71,148	71,148
- Utility Authority	225,492	2,542	0	0	0
- American Recovery Plan	0	0	0	51,409,434	25,704,717
- FEMA Emergency Disaster Relief	0	0	0	0	33,832,869
- Emergency Rental Assistance	0	0	0	6,323,659	14,302,149

# ALL FUNDS COUNTY BUDGET SUMMARY (cont.)

FUND	Actual FY '19	Actual FY '20	Adopted* FY '21	Proposed FY '22	Adopted FY '22
<b>Special Revenue Funds (cont.)</b>					
- Equitable Sharing Justice	0	61,572	0	10,761	10,761
- Equitable Sharing Treasury	0	3,280	0	3,282	3,282
- Equitable Sharing Task Force	0	27,947	0	27,965	27,965
- West Augustine CRA	381,765	427,006	450,551	542,314	548,817
- Flagler Estates CRA	135,250	157,773	195,674	268,973	268,973
- Vilano CRA	432,063	487,606	470,143	554,583	560,583
- Vilano Street Lighting District	28,715	32,596	36,235	40,605	40,605
- Elkton Drainage District	37,841	51,513	50,805	54,239	54,239
- St. Aug. South St. Lighting District	77,315	88,461	97,462	120,455	120,455
- Treasure Beach M.S.B.U.	278,454	272,574	255,360	240,473	240,473
- Deerwood Lane MSBU	10,334	10,238	10,198	0	0
- Summer Haven MSTU	234,407	287,409	356,400	342,218	422,532
- Durbin CTITF	124,004	231,692	438,908	686,620	686,620
- PV Beach Dune & Beach MSTU	0	0	0	0	0
- Coastal Hwy Dune & Beach MSTU	100,621	12,166,808	86,115	28,129	252,617
- S. PV Blvd Dune & Beach MSTU	452,791	455,009	439,963	8,556	342,801
- Serenata Beach MSTU	0	0	0	0	0
<b>TOTAL</b>	<b>\$272,456,971</b>	<b>\$302,801,033</b>	<b>\$317,659,507</b>	<b>\$371,847,252</b>	<b>\$479,770,359</b>

## Enterprise Funds

- Solid Waste Management	\$39,760,717	\$47,707,471	\$49,263,696	\$53,025,471	\$52,684,092
- Utility Services	135,887,212	146,731,965	181,863,695	148,378,733	201,609,367
- Ponte Vedra Utility Services	31,533,200	32,263,561	36,251,937	25,645,478	33,151,699
- Convention Center	3,470,163	3,179,020	1,692,100	804,745	804,745
<b>TOTAL</b>	<b>\$210,651,292</b>	<b>\$229,882,017</b>	<b>\$269,071,428</b>	<b>\$227,854,427</b>	<b>\$288,249,903</b>

## Internal Service Funds

- Worker Compensation Insurance	\$2,543,749	\$3,272,038	\$3,205,837	\$3,443,088	\$3,443,088
- Health Insurance	39,485,952	41,667,105	38,908,907	39,228,239	39,234,686
<b>TOTAL</b>	<b>\$42,029,701</b>	<b>\$44,939,143</b>	<b>\$42,114,744</b>	<b>\$42,671,327</b>	<b>\$42,677,774</b>

## Trust & Agency Funds

- OPEB Trust	\$5,147,694	\$6,138,848	\$3,980,883	\$4,095,982	\$4,095,982
- FSA-Medical	907,998	957,312	974,850	902,531	902,531
- FSA-Dependent	155,485	158,465	182,635	125,337	125,337
<b>TOTAL</b>	<b>\$6,211,177</b>	<b>\$7,254,625</b>	<b>\$5,138,368</b>	<b>\$5,123,850</b>	<b>\$5,123,850</b>



# ALL FUNDS COUNTY BUDGET SUMMARY (cont.)

FUND	Actual FY '19	Actual FY '20	Adopted* FY '21	Proposed FY '22	Adopted FY '22
<b>Debt Service Funds</b>					
- 12 Transportation Refunding Bonds	\$2,049,123	\$2,045,422	\$2,013,375	\$1,365,000	\$1,365,000
- 15 Transportation Refunding Bonds	1,688,549	1,684,048	1,661,244	1,659,244	1,659,244
- 09 Sales Tax Bonds	2,709,123	0	0		0
- 09A Sales Tax Refunding Bonds	1,568,963	0	0		0
- 12 Sales Tax Refunding Bonds	1,949,221	3,666,315	3,636,769	2,283,400	2,283,400
- 15 Sales Tax Refunding Bonds	3,990,351	4,025,227	3,921,275	3,932,025	3,932,025
- Ponte Vedra MSD Sewer Contract	1,648,250	1,640,546	1,619,403	1,614,856	1,513,285
- Commercial Paper	2,094,711	1,899,043	1,791,533	849,863	849,863
- Flagler Estates Loan	532,146	521,398	515,038		0
- 14 Revenue Sharing Refunding Bonds	1,182,383	1,174,381	1,168,507	1,166,907	1,166,907
- Trane Capital Lease	243,282	242,793	241,561	241,561	241,561
- Public Facility Note	420,443	417,264	410,723	413,753	413,753
- Series 2012 Chase Note	1,304,391	1,297,055	1,279,817	1,279,698	1,279,698
- 19 CBA Refunding Bond	13,440,729	1,475,617	1,448,250	1,449,250	1,449,250
- 20 Special Obligation Revenue Note	0	4,500,729	497,109	7,049,089	4,888,912
- 21 Special Obligation Revenue Note	0	0	0	1,416,680	1,416,680
<b>TOTAL</b>	<b>\$34,821,665</b>	<b>\$24,589,838</b>	<b>\$20,204,604</b>	<b>\$24,721,326</b>	<b>\$22,459,578</b>

## Capital Improvement Funds

- Beach Re-Nourishment Projects	\$3,983,940	\$3,922,949	\$2,271,516	\$1,679,636	\$2,132,558
- SR 207 CIG Developers Projects	163,086	468,534	471,448	617,805	1,086,085
- 15 Sales Tax Construction Projects	4,070,514	920	0	0	0
- Public Facilities Projects	3,370,131	4,373,041	2,651,726	206,307	1,116,148
- Sheriff Training Facility	15,244,082	16,602,015	11,902,767	8,244	285,213
- 2019 Capital Projects	0	16,664,116	17,172,362	773,354	16,287,300
- Coastal Hwy Dune & Beach Projects	0	0	223,026	272,342	496,830
- PV Beach Dune & Beach Restoration	0	500,000	500,000	501,950	501,950
- Land Acquisition Mgmt Program	0	0	0	1,000,000	1,000,000
- Golf Course Reconstruction	0	0	0	7,945,192	7,905,634
- 2022 Capital Projects	0	0	0	33,500,000	33,500,000
<b>TOTAL</b>	<b>\$26,831,753</b>	<b>\$42,531,575</b>	<b>\$35,192,845</b>	<b>\$46,504,830</b>	<b>\$64,311,718</b>

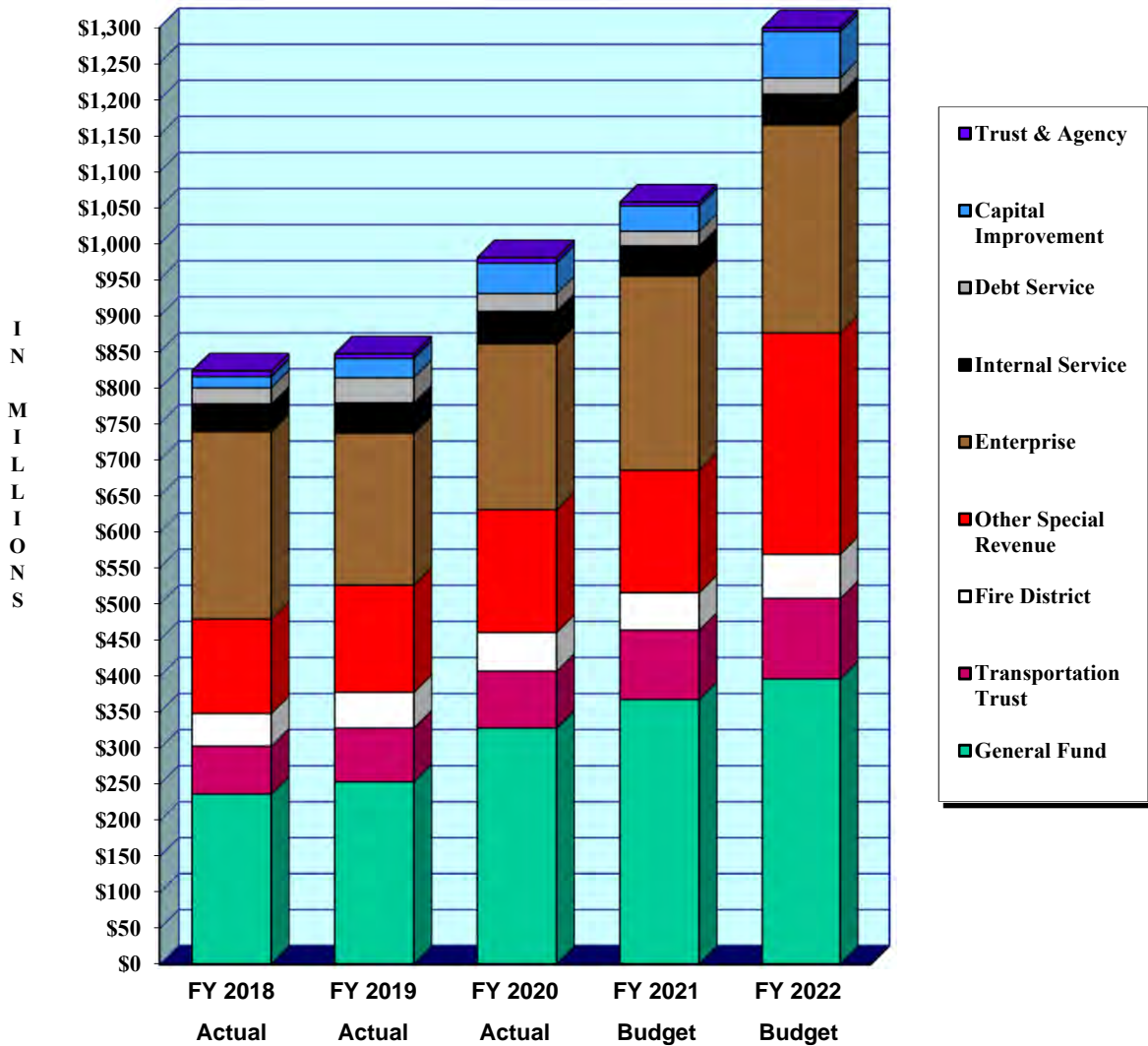
<b>Grand Total</b>	<b>\$846,042,193</b>	<b>\$979,389,113</b>	<b>\$1,056,397,643</b>	<b>\$1,103,735,077</b>	<b>\$1,298,036,820</b>
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\* = "Adopted\*" as amended as of January 31, 2021

# ST. JOHNS COUNTY, FLORIDA

## BUDGET BY FUND TYPE

<b>Fund Revenues:</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Actual FY 2020</b>	<b>Budget FY 2021</b>	<b>Budget FY 2022</b>
General Fund	\$235,858,914	\$253,039,634	\$327,390,882	\$367,016,147	\$395,443,638
Transportation Trust	\$66,594,216	\$74,364,546	\$78,974,955	\$96,165,210	\$111,643,121
Fire District	\$45,114,695	\$49,707,619	\$53,537,661	\$51,918,488	\$61,225,158
Other Special Revenue	\$130,994,500	\$148,384,806	\$170,288,417	\$169,575,809	\$306,902,080
Enterprise	\$259,585,476	\$210,651,292	\$229,882,017	\$269,071,428	\$288,249,903
Internal Service	\$38,386,015	\$42,029,701	\$44,939,143	\$42,114,744	\$42,677,774
Debt Service	\$22,547,103	\$34,821,665	\$24,589,838	\$20,204,604	\$22,459,578
Capital Improvement	\$15,714,396	\$26,831,753	\$42,531,575	\$35,192,845	\$64,311,718
Trust & Agency	\$7,599,238	\$6,211,177	\$7,254,625	\$5,138,368	\$5,123,850
<b>Total</b>	<b>\$822,394,553</b>	<b>\$846,042,193</b>	<b>\$979,389,113</b>	<b>\$1,056,397,643</b>	<b>\$1,298,036,820</b>



## COUNTY REVENUE BY FUND TYPE

Revenue Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change From '21
<b>GENERAL FUND</b>					
Taxes	\$129,558,228	\$138,131,616	\$148,936,415	\$162,555,690	9.1%
Special Assessments	0	0	0	0	0.0%
Licenses & Permits	322,068	316,280	251,675	251,500	-0.1%
Intergovernmental Revenue	31,583,298	81,871,677	142,988,755	107,752,328	-24.6%
Charges for Service	11,917,891	11,620,073	10,270,550	11,648,690	13.4%
Fines & Forfeitures	564,595	543,856	424,000	254,500	-40.0%
Miscellaneous Revenue	4,584,958	6,089,347	1,899,858	1,935,399	1.9%
<b>Total Revenue</b>	<b>178,531,038</b>	<b>238,572,849</b>	<b>304,771,253</b>	<b>284,398,107</b>	<b>-6.7%</b>
Other Financing Sources	8,511,530	10,031,467	7,179,649	10,031,348	39.7%
<b>Total Revenue &amp; Other Financing Sources</b>	<b>187,042,568</b>	<b>248,604,316</b>	<b>311,950,902</b>	<b>294,429,455</b>	<b>-5.6%</b>
Admin Fee Reduction	0	0	0	0	0.0%
Less 5% per F.S. 129.01	0	0	(8,817,499)	(9,735,501)	10.4%
Estimated Cash Forward	65,997,066	78,786,566	63,882,744	110,749,684	73.4%
<b>TOTAL GENERAL FUND</b>	<b>\$253,039,634</b>	<b>\$327,390,882</b>	<b>\$367,016,147</b>	<b>\$395,443,638</b>	<b>7.7%</b>
<b>SPECIAL REVENUE FUNDS</b>					
Taxes	\$68,533,298	\$75,390,814	\$83,412,916	\$93,308,959	11.9%
Special Assessments	19,871,694	28,373,143	15,696,263	29,175,447	85.9%
Licenses & Permits	10,829,356	8,882,376	5,899,606	8,757,281	48.4%
Intergovernmental Revenue	20,760,806	24,435,120	46,885,348	122,519,341	161.3%
Charges for Services	26,088,380	17,837,017	25,151,876	29,982,419	19.2%
Fines & Forfeitures	1,614,381	1,736,838	1,575,032	1,862,865	18.3%
Miscellaneous Revenue	12,431,945	7,857,089	4,558,083	7,494,993	64.4%
<b>Total Revenue</b>	<b>160,129,860</b>	<b>164,512,397</b>	<b>183,179,124</b>	<b>293,101,305</b>	<b>60.0%</b>
Other Financing Sources	3,113,557	14,110,406	2,180,459	6,601,958	202.8%
<b>Total Revenue &amp; Other Financing Sources</b>	<b>163,243,417</b>	<b>178,622,803</b>	<b>185,359,583</b>	<b>299,703,263</b>	<b>61.7%</b>
Admin Fee Reduction	(754,215)	(1,077,137)	(580,437)	(1,112,760)	91.7%
Less 5% per F.S. 129.01	0	0	(6,938,907)	(8,764,713)	26.3%
Estimated Cash Forward	109,967,769	129,464,699	139,819,268	189,944,569	35.9%
<b>TOTAL SPECIAL REVENUE</b>	<b>\$272,456,971</b>	<b>\$307,010,365</b>	<b>\$317,659,507</b>	<b>\$479,770,359</b>	<b>51.0%</b>

## COUNTY REVENUE BY FUND TYPE (cont.)

Revenue Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change From '21
<b>ENTERPRISE FUNDS</b>					
Taxes	\$0	\$0	\$0	\$0	0.0%
Special Assessments	658,770	653,491	22,230	22,230	0.0%
Licenses & Permits	407,784	401,346	368,000	660,000	79.3%
Intergovernmental Revenue	2,438,739	1,665,690	2,487,941	1,621,621	-34.8%
Charges for Services	86,155,381	92,251,223	89,170,505	99,006,322	11.0%
Fines & Forfeitures	17,618	8,838	17,000	16,000	-5.9%
Miscellaneous Revenue	4,834,640	4,573,584	2,077,865	1,147,629	-44.8%
<b>Total Revenue</b>	<b>94,512,932</b>	<b>99,554,172</b>	<b>94,143,541</b>	<b>102,473,802</b>	<b>8.8%</b>
Other Financing Sources	244,370	264,373	31,920,469	25,916,676	-18.8%
<b>Total Revenue &amp; Other Financing Sources</b>	<b>94,757,302</b>	<b>99,818,545</b>	<b>126,064,010</b>	<b>128,390,478</b>	<b>1.8%</b>
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	115,893,990	130,063,472	143,007,418	159,859,425	11.8%
<b>TOTAL ENTERPRISE</b>	<b>\$210,651,292</b>	<b>\$229,882,017</b>	<b>\$269,071,428</b>	<b>\$288,249,903</b>	<b>7.1%</b>
<b>INTERNAL SERVICE/TRUST FUNDS</b>					
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	33,358,804	30,504,694	27,680,161	28,439,891	2.7%
Fines & Forfeitures	110	30	0	0	0.0%
Miscellaneous Revenue	1,845,416	3,898,037	226,119	122,735	-45.7%
<b>Total Revenue</b>	<b>35,204,330</b>	<b>34,402,761</b>	<b>27,906,280</b>	<b>28,562,626</b>	<b>2.4%</b>
Other Financing Sources	3,712,883	3,712,883	3,712,883	3,827,982	3.1%
<b>Total Revenue &amp; Other Financing Sources</b>	<b>38,917,213</b>	<b>38,115,644</b>	<b>31,619,163</b>	<b>32,390,608</b>	<b>2.4%</b>
Admin Fee Reduction	0	0	0	0	0.0%
Less 5% per F.S. 129.01	0	0	(14,994)	(8,972)	-40.2%
Estimated Cash Forward	9,323,665	14,078,124	15,648,943	15,419,988	-1.5%
<b>TOTAL INTERNAL SERVICE</b>	<b>\$48,240,878</b>	<b>\$52,193,768</b>	<b>\$47,253,112</b>	<b>\$47,801,624</b>	<b>1.2%</b>

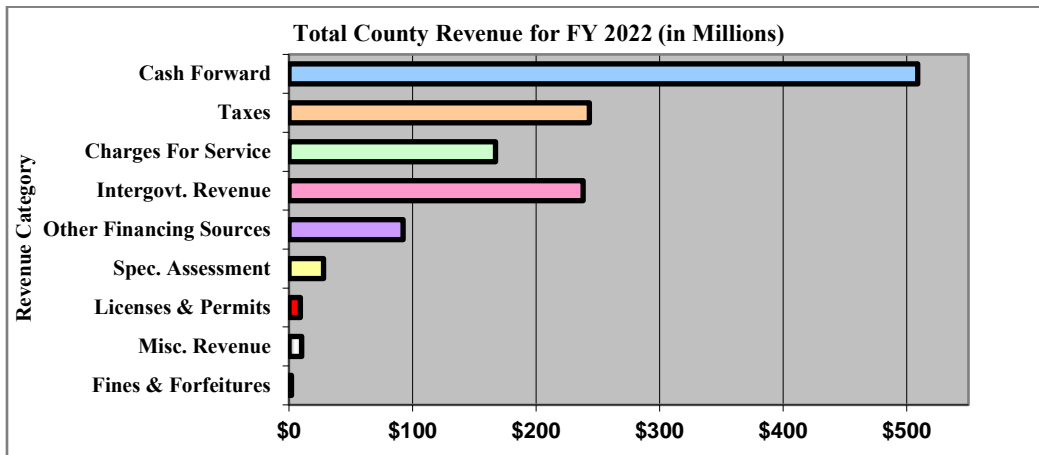
## COUNTY REVENUE BY FUND TYPE (cont.)

Revenue Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change From '21
<b>DEBT SERVICE FUNDS</b>					
Taxes	\$0	\$0	\$0	\$0	0.0%
Special Assessments	346,234	346,218	355,000	246,634	-30.5%
Licenses & Permits	0	0	0	0	0.0%
Intergovernmental Revenue	8,517,421	8,384,997	8,341,351	7,303,288	-12.4%
Charges for Services	0	0	0	0	0.0%
Fines & Forfeitures	0	0	0	0	0.0%
Miscellaneous Revenue	227,086	90,488	2,800	14,049	401.8%
<b>Total Revenue</b>	<b>9,090,741</b>	<b>8,821,703</b>	<b>8,699,151</b>	<b>7,563,971</b>	<b>-13.0%</b>
Other Financing Sources	22,334,965	10,024,702	10,046,370	8,786,087	-12.5%
<b>Total Revenue &amp; Other Financing Sources</b>	<b>31,425,706</b>	<b>18,846,405</b>	<b>18,745,521</b>	<b>16,350,058</b>	<b>-12.8%</b>
Admin. Fee Reduction	0	0	0	0	0.0%
Less 5% per F.S. 129.01	0	0	(17,892)	(13,036)	-27.1%
Estimated Cash Forward	3,395,959	1,534,101	1,476,975	6,122,556	314.5%
<b>TOTAL DEBT SERVICE</b>	<b>\$34,821,665</b>	<b>\$20,380,506</b>	<b>\$20,204,604</b>	<b>\$22,459,578</b>	<b>11.2%</b>
<b>CAPITAL IMPROVEMENT FUNDS</b>					
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	30,650	1,162,416	1,532,924	300,282	-80.4%
Charges for Services	0	0	0	0	0.0%
Fines & Forfeitures	0	0	0	0	0.0%
Miscellaneous Revenue	599,580	802,626	176,500	7,350	-95.8%
<b>Total Revenue</b>	<b>630,230</b>	<b>1,965,042</b>	<b>1,709,424</b>	<b>307,632</b>	<b>-82.0%</b>
Other Financing Sources	16,475,000	18,690,183	1,085,794	37,203,589	3326.4%
<b>Total Revenue &amp; Other Financing Sources</b>	<b>17,105,230</b>	<b>20,655,225</b>	<b>2,795,218</b>	<b>37,511,221</b>	<b>1242.0%</b>
Admin Fee Reduction	0	0	0	0	0.0%
Less 5% per F.S. 129.01	0	0	(6,825)	(368)	-94.6%
Estimated Cash Forward	9,726,523	21,876,350	32,404,452	26,800,865	-17.3%
<b>TOTAL CAPITAL IMPROV.</b>	<b>\$26,831,753</b>	<b>\$42,531,575</b>	<b>\$35,192,845</b>	<b>\$64,311,718</b>	<b>82.7%</b>
<b>TOTAL COUNTY REVENUE</b>	<b>\$846,042,193</b>	<b>\$979,389,113</b>	<b>\$1,056,397,643</b>	<b>\$1,298,036,820</b>	<b>22.9%</b>

# 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 2022:



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.

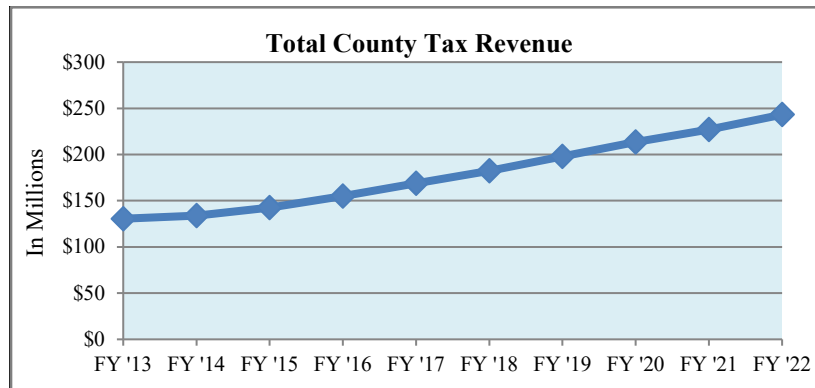
The following discussion will highlight the County’s revenue sources and trends for the major County revenue categories as well as the underlying budget assumptions for FY 2022 revenue estimates. The revenue categories that follow also show **(in parentheses)** the relative percentage of total County revenue each revenue category provides for FY 2022.

## TAXES (18.7%)

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 \$224,480,017 (net of the 5% statutory reduction) of the total County tax revenue. 67.6% of total County property tax revenue goes to the General Fund. Property taxes account for 40.4% of all General Fund revenue for FY 2022. Property taxes are also revenue sources for the following County funds: the Transportation Trust Fund, the Fire District Fund, the Health Department Fund, the Summer Haven MSTU Fund, the Coastal Highway MSTU Fund, the Vilano Street Lighting District Fund, and the St. Augustine South Street Lighting District Fund. From FY 2014 through FY 2020 there has been no change to the total County millage rate, there have been a recent shifting of millage rates. In FY 2016, the General Fund millage was reduced to 5.1475 in order to offset increases in the Transportation Trust Fund millage to 0.71 and the Fire District millage to 1.4625. In FY 2017, the General Fund millage was reduced to 5.12 in order to offset increases in the Transportation Trust Fund millage to 0.73 and the Fire District millage to 1.47. In FY 2018, the General Fund millage was further reduced to 5.10 in order to offset an increase to the Transportation Trust Fund millage to 0.75. In FY 2020, the General Fund millage was further reduced to 4.95 to offset an increase to the Transportation Trust Fund millage to 0.90. In FY 2021, the Board of County Commissioners adopted the rolled-back rate for all millage rates with the exception of the new Coastal Highway MSTU rate. For FY 2022, the County millage rate remained unchanged. The Board of County Commissioners otherwise continues an effort to reduce reliance on the property tax as the main source for funding County services.

Franchise taxes (now basically the Communication Service Tax) are budgeted at \$4,246,100 (net of the 5% statutory reduction) for FY 2022. The Tourist Development tax is a 5 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 \$14,373,844 (net of 5% statutory reduction) in FY 2022 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 2022 Ad Valorem Taxes calculation was \$34,613,934,308. This value divided by 1,000 and multiplied by the 4.6537 millage rate for the General Fund produces \$161,082,866 (before the 5% statutory reduction) which is then reduced by TIF revenue assigned to the County’s CRA’s and the Durbin CTITF of \$1,592,182 to the budgeted \$159,490,684. Franchise taxes and Tourist Development taxes are normally estimated from historical growth trends. FY 2022 includes an additional 1% Tourist Development Tax that was levied. The State of Florida implemented a change in franchise taxes, changing to the Communication Service Tax, and annually provides specific County estimates that are utilized for budget purposes.

**TRENDS:** From FY 2000-2008 total taxable value of County property increased an average of over 16.5% annually. The County was one of the fastest growing counties in the United States. However, property values began decreasing through FY 2013 for a combined decrease of over 30% from FY 2008 values. Property values have slowly rebounded in recent years with increases of 8.9% in FY 2017, 8.2% in FY 2018, 8.8% in FY 2019, 9.9% in FY 2020, 11.1% in FY 2021, and 9.3% for FY 2022.

### 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 four active MSBU’s that provide services, such as road, utility, or drainage improvements, to a defined area. MSBU assessments are expected to generate \$239,999 (net of the statutory reduction) in FY 2022. 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 \$27,476,676 (net of the statutory reduction) in FY 2022

**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 2017, FY 2018, FY 2019, FY 2020, and FY 2021 respectively, \$12,247,101, \$16,680,847, \$19,587,711, \$28,089,701, and \$33,936,414 were realized from Impact Fees.

## LICENSES & PERMITS (0.7%)

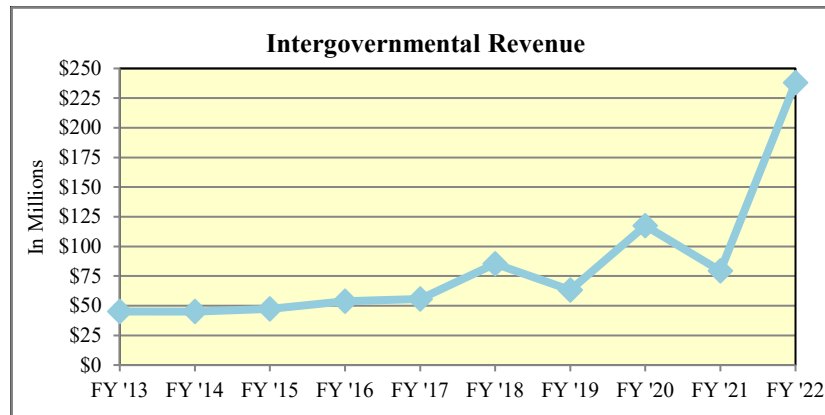
Revenues from licenses and permits, primarily building-related in the Building Services Fund, represent only 0.7% of total County revenues in FY 2022 and are expected to reach \$9,218,342 (net of the statutory reduction).

**BUDGET ASSUMPTIONS:** These revenues are ordinarily based upon recent historical trends as well as judgment from Building Services based upon the recent level of building activity in the County. The FY 2021 budget was a reduction from prior trends for the potential impact of Covid-19 on development. FY 2022 increased the budget due to anticipating higher than FY 2020 figures.

**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 2017, FY 2018, FY 2019, FY 2020, and FY 2021 respectively, \$9,544,196, \$11,664,647, \$11,559,208, \$9,600,002, and \$14,359,806 of licenses and permits revenue were realized. FY 2022 reflects a reduced revenue budget as a cautious level for building activity in the County primarily due to Covid-19.

## INTERGOVERNMENTAL REVENUE (18.3%)

Intergovernmental revenue, including sales and gas taxes, will account for \$238,082,365 in FY 2022 (net of statutory reductions). Included in intergovernmental revenue is grant revenue of approximately \$192.2 million in FY 2022, of which \$111.3 million is related to Hurricane Matthew and Irma disaster recovery grants, \$20.5 million is related to Covid-19 grants, and \$25.7 million is related to the American Rescue Plan Act grants, which have resulted in fluctuations to intergovernmental revenues since FY 2017. The County receives grants for a wide variety of services such as libraries, parks, transportation improvements, substance abuse services, and housing and community development. Many grants require matching grant funds with a specified percentage of County funds.



Most of intergovernmental revenue is comprised of shared revenue by the State of Florida. The State collects the revenue and remits a statutorily defined portion back to the County. Examples include sales and gas taxes, taxes of cigarettes, intangibles, and pari-mutuel betting licenses. Gas taxes basically represent a 6-cent local option tax added onto the price of a gallon of motor and diesel fuel as well as another 1-cent local option (called the “ninth cent”) on diesel fuel. In addition, a Constitutional Fuel tax of 2-cents and a County Fuel tax of 1-cent are also added. These revenues are restricted to the Transportation Trust Fund and related debt service (Transportation Debt Service Funds). The Half Cent Sales Tax accounts for the largest single source in this revenue category budgeted at \$16,720,000 in FY 2022 (net of the statutory reduction) and is part of the General Fund as well as Debt Service Funds with \$4,332,690 (or 21%) pledged towards debt service for FY 2022.

**BUDGET ASSUMPTIONS:** The budget for intergovernmental revenues is basically derived from State estimates. However, due to the variability of these, a more conservative budget forecast is sometimes substituted. These revenues generally vary in direct proportion to the local economy. State estimates are also received for State Revenue Sharing (\$5,106,000 net in FY 2022). 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 2022 reflects \$111.3 million in Hurricane Matthew and Irma disaster recovery grants, \$20.5 million in Covid-19 grants, and \$25.7 million in American Rescue Plan Act grants. Total Half Cent Sales Tax revenue trends are as follows: \$17,752,154 in FY 2017, \$19,082,226 in FY 2018, \$20,085,955 in FY 2019, \$19,540,402 in FY 2020, and

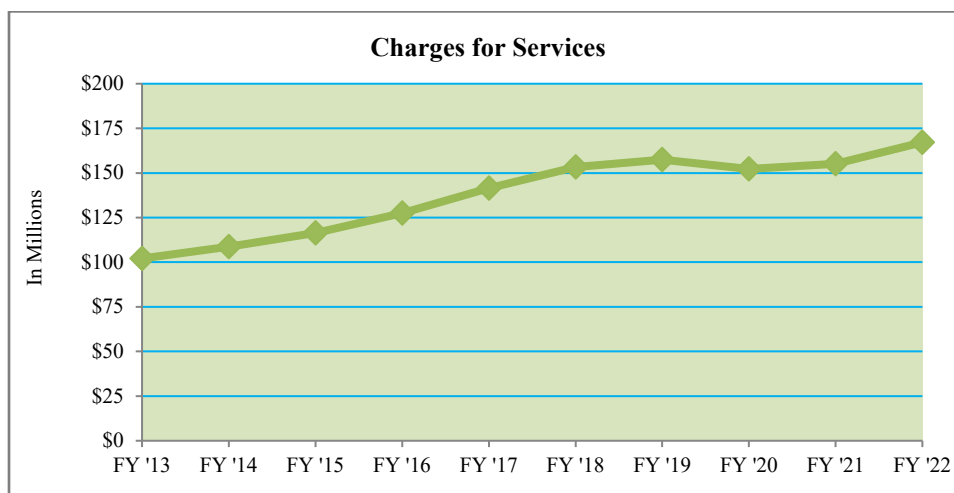


\$24,454,048 in FY 2021. State Revenue Sharing trends are as follows: \$6,569,887 in FY 2017, \$6,574,064 in FY 2018, \$7,098,576 in FY 2019, \$6,835,670 in FY 2020, and \$2,287,565 in FY 2021.

### CHARGES FOR SERVICES (12.9%)

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 \$26,488,766 in FY 2022. 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 \$1,873,445 for FY 2021 and are anticipated to be \$1,948,290 for FY 2022. 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 for Main and Ponte Vedra Funds account for a budgeted \$57,067,574 in FY 2022. Solid Waste Management charges account for another \$29,524,847. The Cultural Events Fund also added \$12,292,547 in FY 2017, \$14,199,595 in FY 2018, \$14,262,496 in FY 2019, \$5,486,061 in FY 2020, \$13,006,195 in FY 2021 with \$13,937,450 (net of the statutory reduction) budgeted for FY 2022.

**BUDGET ASSUMPTIONS:** The budget for charges for services primarily is derived from the estimated number of customers or users multiplied by the established County fee schedule. Respective County department heads generally submit revenue estimates. Historical trends are utilized to judge the reasonability of the budget estimates. Utility service charges can particularly vary dependent upon the number of new construction hook-ups (termed “unit connection fees”). Utility Services rates have historically been indexed to the rate of inflation. However, on August 16, 2016 the Board approved suspending the automatic indexing of both the water and sewer rates and approved increases of 2% per year to the water rates and 8.5% for the sewer rates for FY 2017, FY 2018, FY 2019 and FY 2020 for the Ponte Vedra Utility Services customers only. An \$8 per household increase was initiated for solid waste collection, disposal, and recycling in FY 2020. For Internal Service charges related to healthcare expenses, the County has moved to indexing rates in order to avoid large increases over time. The County also realized a decrease in worker compensation premiums due to claims experience and decreased rates in FY 2021 on average about 35% across all classes as a result. There is no employer contribution to OPEB for FY 2021 and FY2022.



**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 \$2,027,497 (net of the statutory reduction) in FY 2022, 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 2022 budget estimate should continue to be relatively accurate while still being conservative.

## **MISCELLANEOUS REVENUES (0.8%)**

Rental income of various County facilities and lands at \$1,869,800 and interest income at \$2,777,137 accounts for the largest portion of miscellaneous revenues (net of the statutory reduction) for FY 2022. 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 2022. Beginning in FY 2011, investment interest rates ranged only from 0.5% to 1.5%. For FY 2022 interest rates are anticipated to be less than 2%. Due to delays in capital project completion and the related effect on fund balances, the County often exceeds budgeted revenue for interest income.

**TRENDS:** Total County interest income has fluctuated: \$5,605,988 in FY 2017, 5,507,825 in FY 2018, \$14,595,658 in FY 2019, \$17,387,711 in FY 2020, \$6,424,547 in FY 2021, and \$2,777,137 is budgeted for FY 2022 (net of 5% statutory reduction).

## **OTHER FINANCING SOURCES (7.1%)**

Interfund transfers account for the largest portion of "Other Financing Sources" (\$67,960,868 in FY 2022 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 \$24,406,772 budgeted in FY 2022 for the utility capital projects in the Utility Services Fund.

**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 2022 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 2022 of \$67,960,868 (including Transfers from Officers) have increased from the FY 2021 amended budget amount of \$24,767,787 primarily due to a non-recurring transfer of \$33,500,000 in FY 2022 from the General Fund to fund the Capital Improvement Projects Fund.

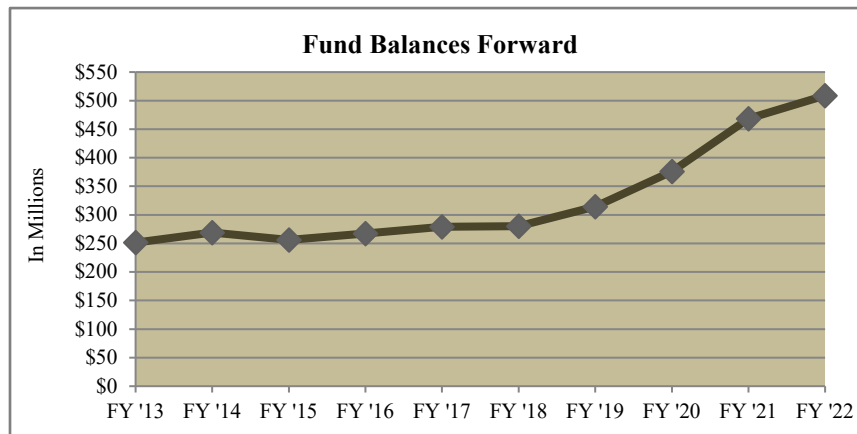
## CASH FORWARD (39.2%)

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 39.2% for FY 2022. Projected beginning cash balances total \$508,897,087 for FY 2022.

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 2022 such “carryovers” totaled \$143,054,896 with the largest two carryovers being \$9,160,447 for Utilities Sewage Lift Stations and \$8,558,344 for the FEMA Summerhaven North project.
2. The County may collect more revenue than anticipated in the budget. This is particularly true of intergovernmental revenues that vary according to economic conditions.
3. State law requires, with some exceptions, that expected budgeted revenue be reduced by 5% to provide a cushion for budgeted revenue estimates and unanticipated revenue shortfalls.
4. The County specifically budgets for reserve funds that basically serve two purposes: 1) cash flow needs or unforeseen emergencies; and 2) as a “savings” account for future County projects or other expenditures.

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



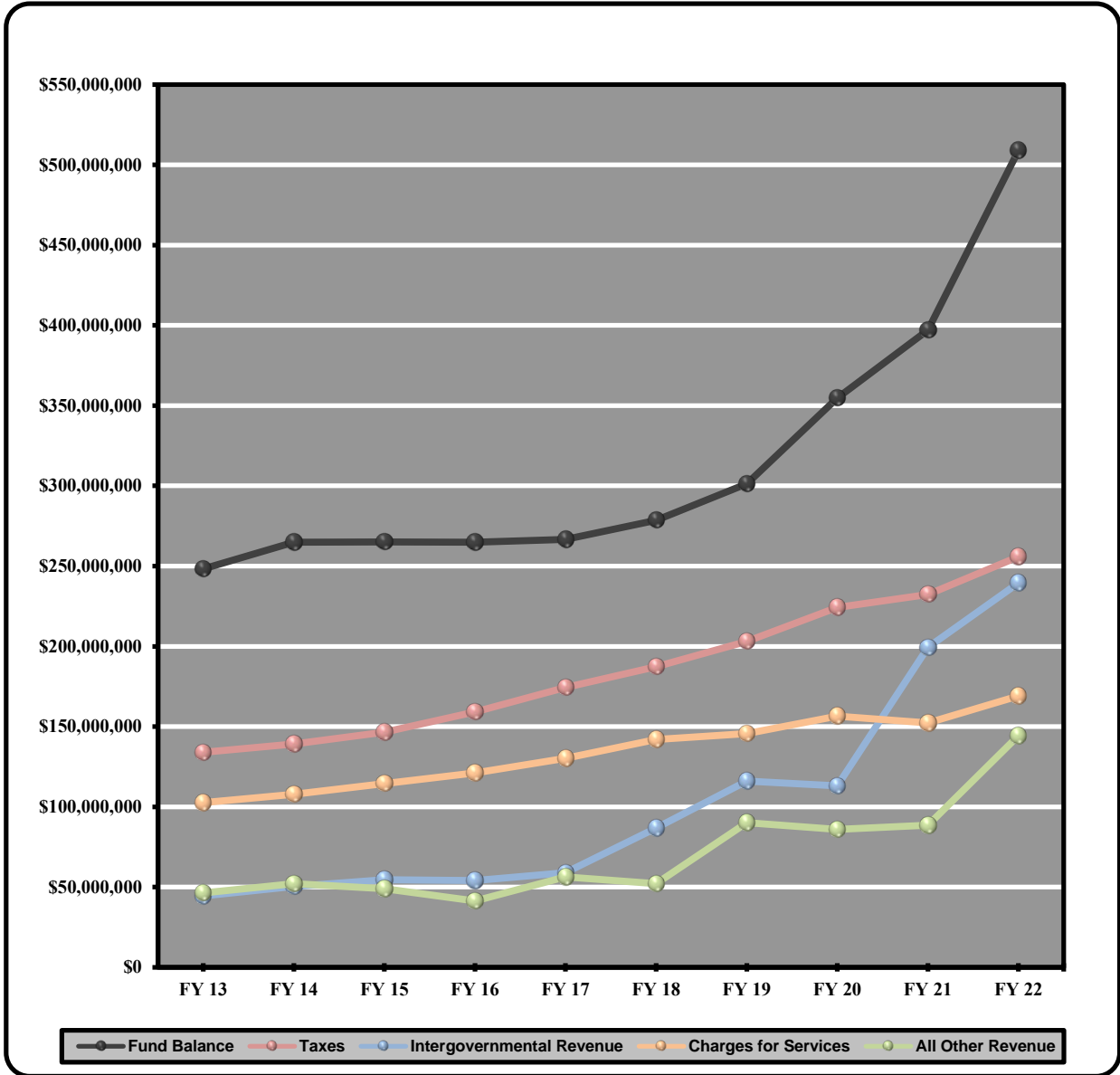
**BUDGET ASSUMPTIONS:** Cash Forward or beginning fund balances are estimated by the Office of Management & Budget (OMB) based upon a projected level of revenue and expenditures by fund following review of approximately 8 to 10 months of actual experience. County departments also generally project their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

**TRENDS:** Through FY 2008 fund balances had steadily increased for the County. In part, the increase reflected increased carryover of capital projects. On the other hand, the County had also benefited from strong local growth. The County had also experienced higher fund balances due to receiving significant debt proceeds to finance capital projects. Beginning in FY 2009, OMB and Administration worked with departments to actively decrease project carryover of capital projects from a high of \$192,164,390 carried over in FY 2008, to \$80,583,013 in FY 2018, \$104,482,180 in FY 2019, \$109,762,767 in FY 2020, \$120,549,073 in FY 2021, and \$145,815,852 in FY 2022. The recent increase in carryovers is primarily related to debt financing of capital projects within the Utility Services.

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

# St. Johns County

## County Revenue Trend (Adopted Budgets)



**Comment:** Fund Balances increased from the FY 21 budget primarily within the General Fund as well as the Utility Service Funds (Main and Ponte Vedra). Taxes had moderate increases beginning in FY 14 and continuing into FY 21 with more robust housing market conditions. Charges for Services in FY 22 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 and increases for FY 21 and FY 22 are due to reimbursement from CARES Act funds. All Other Revenue for FY 22 primarily reflects a General Fund Transfer to the Capital Improvement Fund for capital projects and the borrowing of debt proceeds for Utility debt-financed capital projects.

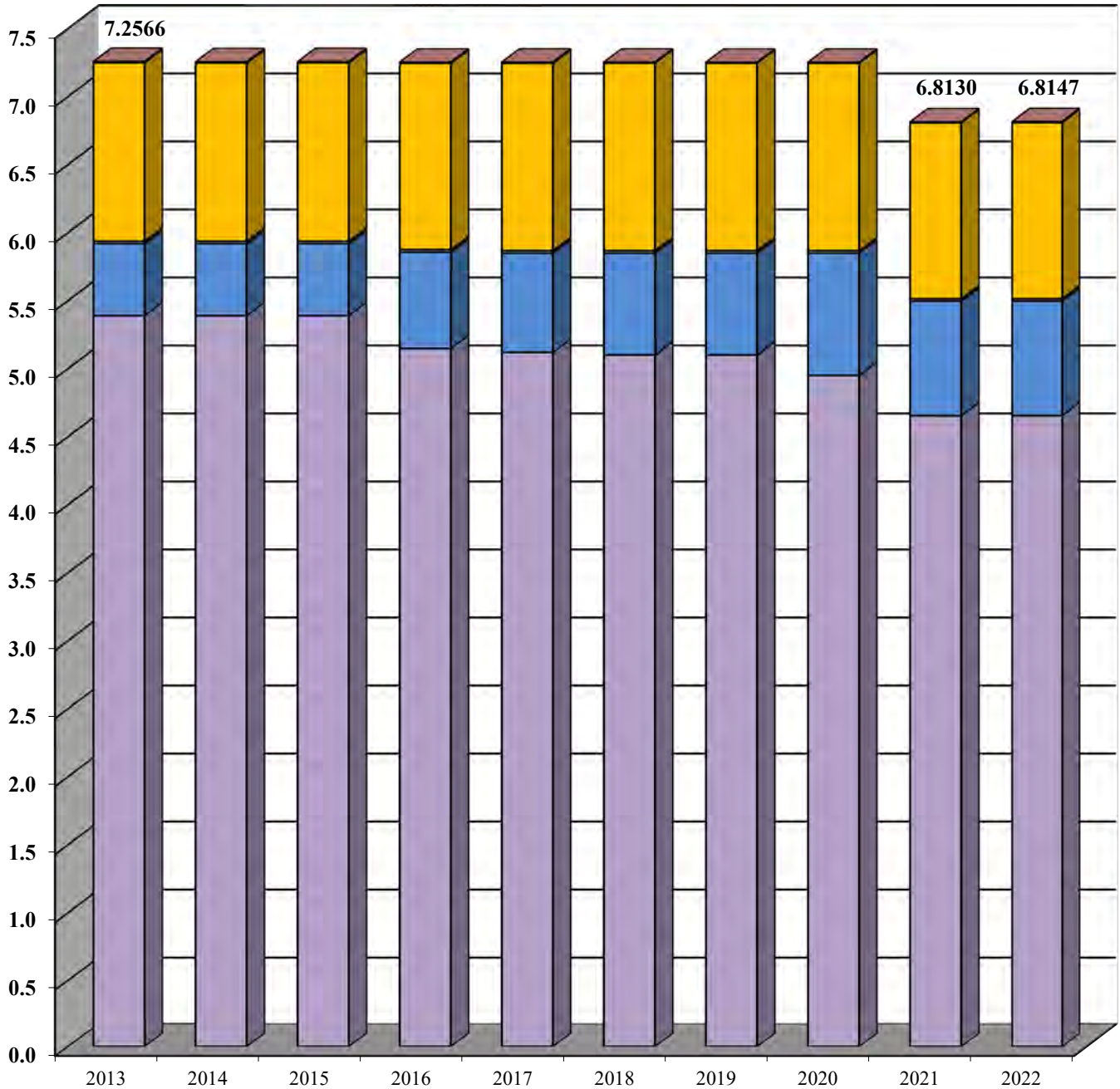
## Fiscal Year Millage Comparison

	<u>FY '13</u>	<u>FY '14</u>	<u>FY '15</u>	<u>FY '16</u>	<u>FY '17</u>	<u>FY '18</u>	<u>FY '19</u>	<u>FY '20</u>	<u>FY '21</u>	<u>FY '22</u>
<b>St. Johns County:</b>										
<b><u>Countywide</u></b>										
General Fund	5.3900	5.3900	5.3900	5.1475	5.1200	5.1000	5.1000	4.9500	4.6537	4.6537
Transportation Fund	0.5300	0.5300	0.5300	0.7100	0.7300	0.7500	0.7500	0.9000	0.8444	0.8444
County Health Fund	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0160	0.0160
<b>Total</b>	5.9371	5.9371	5.9371	5.8746	5.8671	5.8671	5.8671	5.8671	5.5141	5.5141
<b>School Board</b>										
	7.6830	7.5440	7.3420	7.2280	6.8670	6.5430	6.2780	6.1360	5.9530	5.8120
<b>Municipalities</b>										
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	9.2397	8.6000	8.6000	8.5375	8.3552	7.9922	0.0000	0.0000	0.0000	0.0000
City of St. Augustine Beach	2.4779	2.4792	2.4792	2.8992	2.8992	2.8992	2.8992	2.8992	2.9500	2.9500
<b>Special Districts</b>										
Fire District	1.4000	1.4000	1.4000	1.4625	1.4700	1.4700	1.4700	1.4700	1.3813	1.3813
Water Management District	0.3313	0.3283	0.3164	0.3023	0.2885	0.2724	0.2562	0.2414	0.2287	0.2189
Anastasia Mosquito Control	0.1325	0.1312	0.2450	0.1773	0.2150	0.2150	0.2200	0.2100	0.2050	0.2000
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	0.0638	0.0638	0.0638	0.0638	0.0638	0.0638	0.0638	0.0638	0.0598	0.0598
Vilano Street Light	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0473	0.0473
St. Aug. South Street Light	0.2100	0.2100	0.2100	0.2100	0.2100	0.2100	0.2100	0.2100	0.1968	0.1968
Coastal Highway MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5000	0.5000
Summerhaven MSTU	10.0000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	8.5000	7.3392	7.3392
Ponte Vedra Bch MSD	0.3430	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750	0.3750
Florida Inland Navig. Dist	0.0345	0.0345	0.0345	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320
<b>St. Johns County</b>										
<b>Aggregate Millage Rate</b>	7.2566	7.2544	7.2552	7.2518	7.2520	7.2518	7.2511	7.2512	6.8130	6.8147

# St. Johns County

## Aggregate County Millage Rate

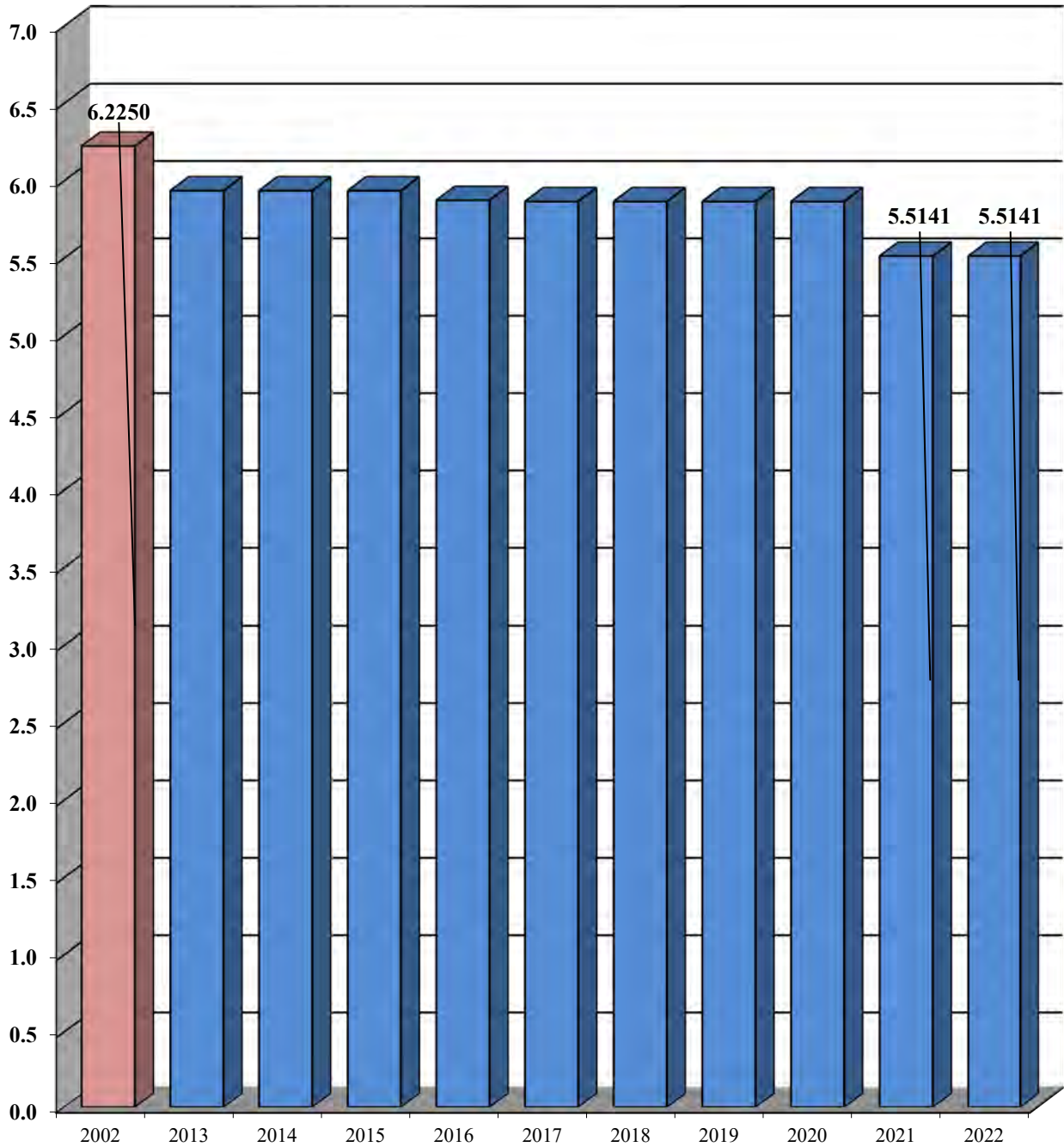
Rate charged for every \$1,000 of taxable property



# St. Johns County

## Countywide Millage Rate

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



# St. Johns County

## Average Property Tax Statement Example

### 2021 Real Estate Property

<b>Market value</b>	<b>Assessed value</b>	<b>Exemptions</b>	<b>Taxable Value</b>
\$366,819	\$316,596	\$50,000	\$266,596

<u><b>Taxing Authority</b></u>	<u><b>Millage</b></u>	<u><b>Property Tax \$</b></u>
<b>St. Johns County:</b>		
General Fund	4.6537	\$1,240.66
Transportation	0.8444	\$225.11
Fire District - Special District	1.3813	\$368.25
County Health Department	0.0160	\$4.27
Subtotal	6.8954	\$1,838.28
<b>St. Johns County School District</b>		
Subtotal	5.8120	\$1,694.75
<b>St Johns Water Management District</b>		
Subtotal	0.2189	\$58.36
<b>Independent Special Districts:</b>		
Anastasia Mosquito Control	0.2000	\$53.32
Florida Inland Navigation District	0.0320	\$8.53
Subtotal	0.2320	\$61.85
<b>Total Taxes</b>		<b>\$3,653.24</b>
<b>St. Johns County Taxes (50.32%)</b>		\$1,838.28
<b>All Other Taxes (49.68%)</b>		\$1,814.96
<b>Total Taxes</b>		<b>\$3,653.24</b>

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

### 2021 Real Estate Property

#### Question - What Services Do My Property Taxes Pay For?

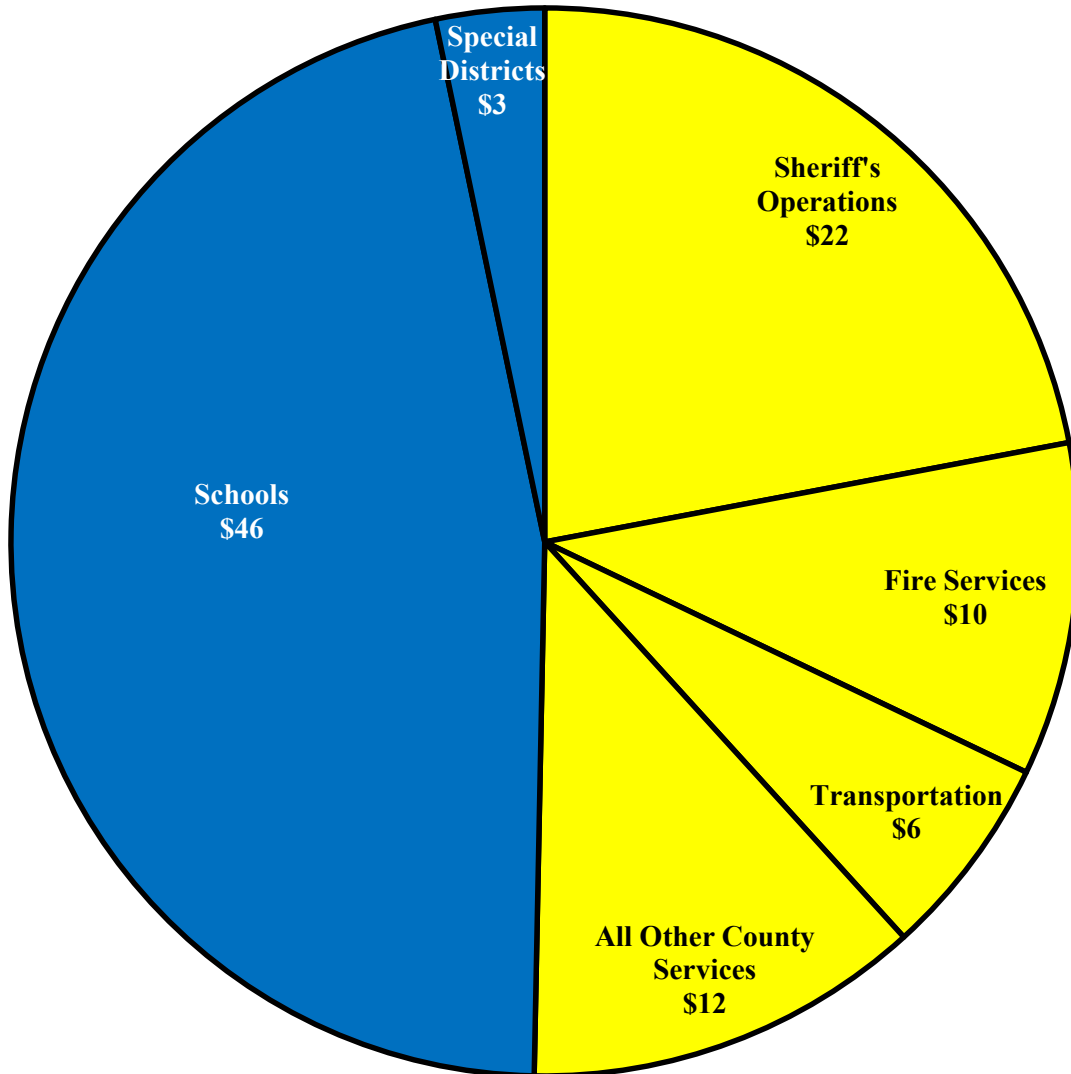
	<u>Property Tax \$</u>	<u>% of Total</u>
<b>St. Johns County:</b>		
Sheriff's Operations	\$804.29	22.02%
Fire Protection Services	\$368.25	10.08%
Transportation Improvements and Maintenance	\$225.11	6.16%
Parks & Recreation and Library Services	\$164.15	4.49%
Other Public Safety Services	-\$693.33	-18.98%
General Government Management and Operations	\$109.85	3.01%
Other Constitutional Officers and Court Services	\$85.99	2.35%
Health and Human Services	\$69.31	1.90%
Physical Environment Improvements and Maintenance	-\$2.26	-0.06%
Economic Environment Improvements	\$706.92	19.35%
<b>Subtotal</b>	<b>\$1,838.28</b>	<b>50.32%</b>
<b>Other Services:</b>		
Public Schools	\$1,694.75	46.39%
Waterway Management	\$66.89	1.83%
Mosquito Control	\$53.32	1.46%
<b>Subtotal</b>	<b>\$1,814.96</b>	<b>49.68%</b>
<b>Total Taxes</b>	<b><u><u>\$3,653.24</u></u></b>	<b><u><u>100.00%</u></u></b>

**Comment:** Residential property accounts for 96% of property taxes in St. Johns County. The average single residence homeowner pays \$3,653.24 in property taxes in St. Johns County for an average increase of \$125.12 (or 3.7%) over the year before. The above average represents unincorporated area residents only. 50.32% 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 43.8%.

**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 \$50.32 of every \$100.00 in property taxes paid.



Of the remaining \$49.68, the St. Johns County School Board receives \$46.40, and the other \$3.28 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 2021	FY 2022	Diff	FY 2021	FY 2022	Difference
General Fund - Countywide*	4.6537	4.6537	0.0000	\$147,343,021	\$161,082,866	\$13,739,845
Transportation Trust Fund - Countywide*	0.8444	0.8444	0.0000	\$26,734,952	\$29,228,006	\$2,493,054
Health Unit Trust Fund - Countywide*	0.0160	0.0160	0.0000	\$506,584	\$553,823	\$47,239
<b>Countywide Total</b>	<b>5.5141</b>	<b>5.5141</b>	<b>0.0000</b>	<b>\$174,584,557</b>	<b>\$190,864,695</b>	<b>\$16,280,138</b>
<b>Non-Countywide:</b>						
Fire District	1.3813	1.3813	0.0000	\$40,964,255	\$44,836,048	\$3,871,793
Vilano Street Lighting District	0.0473	0.0473	0.0000	\$12,783	\$13,477	\$694
St. Augustine South Street Lighting District	0.1968	0.1968	0.0000	\$52,491	\$56,961	\$4,470
Summerhaven M.S.T.U.	7.3392	7.3392	0.0000	\$73,687	\$88,537	\$14,850
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	\$0	(\$10,560)
Ponte Vedra Sewer MSBU				\$355,000	\$246,634	(\$108,366)
Treasure Beach MSBU				\$267,300	\$252,630	(\$14,670)
<b>Aggregate Millage Rate Total</b>	<b>6.8130</b>	<b>6.8147</b>	<b>0.0017</b>	<b>\$216,355,633</b>	<b>\$236,393,982</b>	<b>\$20,038,349</b>

\* 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>
2012	\$16,699,267,764	\$717,828,512	\$25,197,373	\$17,442,293,649	-5.0%
2013	\$16,290,224,566	\$695,545,687	\$21,844,470	\$17,007,614,723	-2.5%
2014	\$16,777,056,091	\$695,055,988	\$23,129,846	\$17,495,241,925	2.9%
2015	\$17,845,549,178	\$706,397,144	\$27,123,973	\$18,579,070,295	6.2%
2016	\$19,484,986,294	\$743,519,629	\$31,566,566	\$20,260,072,489	9.0%
2017	\$21,201,210,510	\$829,777,860	\$34,986,118	\$22,065,974,488	8.9%
2018	\$22,912,016,854	\$919,720,891	\$36,939,670	\$23,868,677,415	8.2%
2019	\$24,949,754,209	\$983,598,778	\$37,618,440	\$25,970,971,427	8.8%
2020	\$27,407,993,263	\$1,045,979,904	\$37,723,415	\$28,491,696,582	9.7%
2021	\$30,463,300,862	\$1,177,510,012	\$37,238,339	\$31,678,049,213	11.2%

SOURCE: Property Appraiser, St. Johns County

## Property Tax Levies & Collections

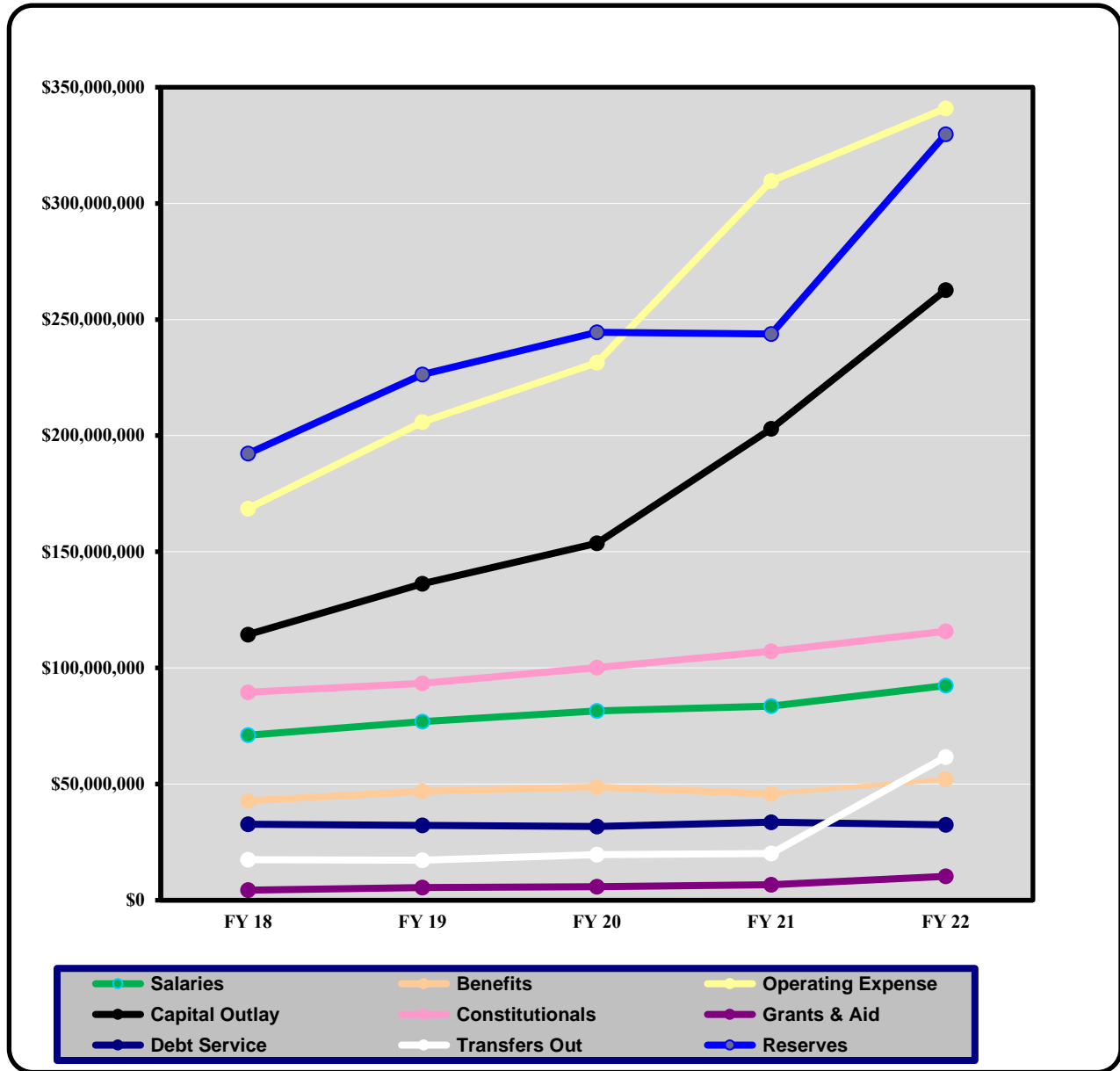
<u>Fiscal Year</u>	<u>Property Taxes Levied</u>	<u>Current Tax Collections</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Levy Collected</u>
2011	\$122,477,111	\$117,834,977	\$194,277	\$118,029,254	96.37%
2012	\$126,442,812	\$121,803,892	\$1,065,234	\$122,869,126	97.17%
2013	\$123,347,554	\$118,930,176	\$390,553	\$119,320,729	96.74%
2014	\$126,858,600	\$122,272,125	\$272,640	\$122,544,765	96.60%
2015	\$134,742,204	\$129,814,700	\$238,842	\$130,053,542	96.52%
2016	\$146,862,447	\$141,462,701	\$361,920	\$141,824,621	96.57%
2017	\$159,976,770	\$154,168,060	\$278,537	\$154,446,597	96.54%
2018	\$173,072,443	\$166,661,316	\$347,940	\$167,009,256	96.50%
2019	\$188,326,749	\$181,252,597	\$365,392	\$181,617,989	96.44%
2020	\$206,584,718	\$202,676,854	\$510,826	\$203,187,680	98.36%

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)



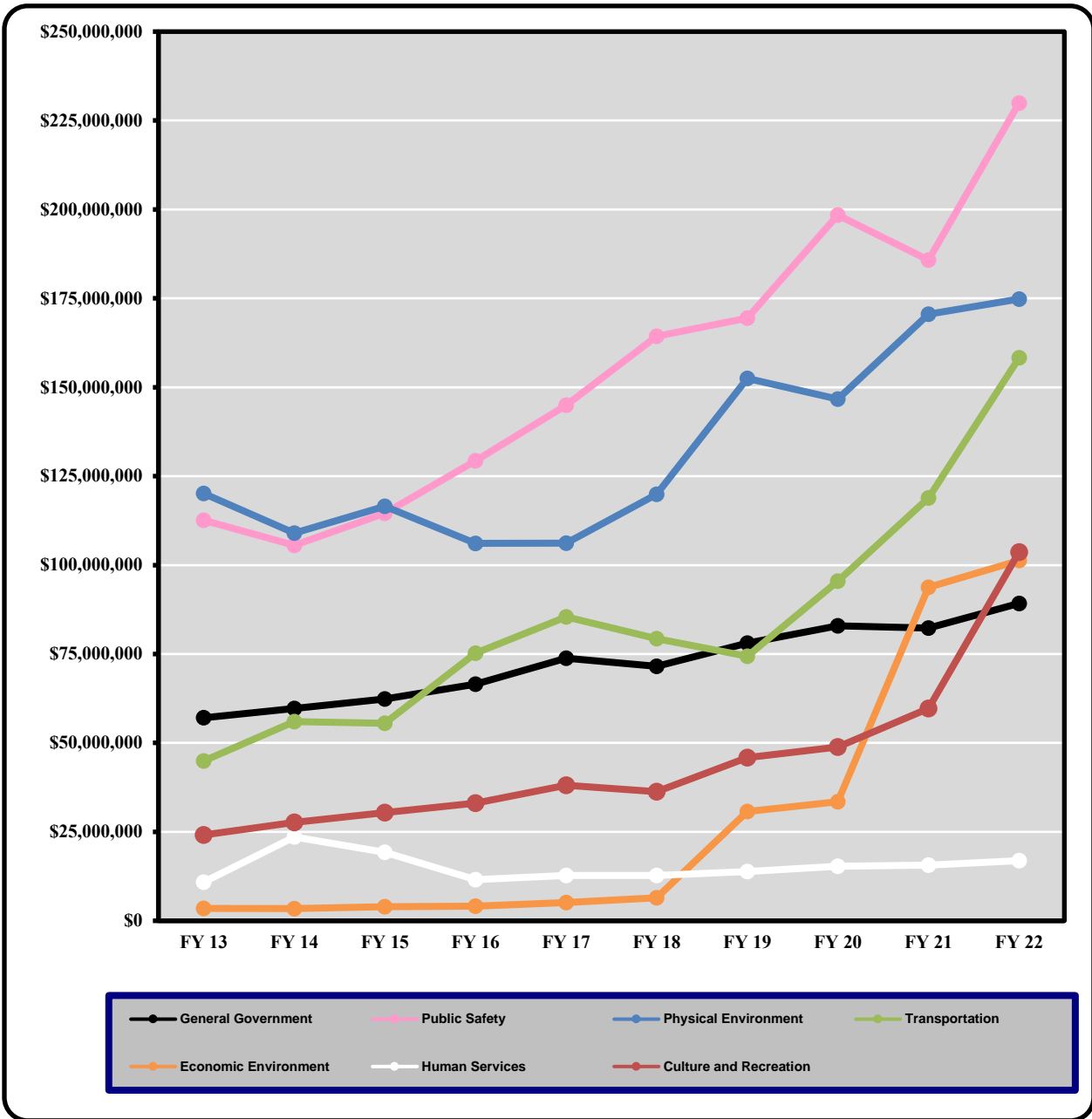
**Comment :** FY 22 primarily reflects normal increases for most categories of expenditures. The more notable increase in Transfers Out represents the General Fund transferring appropriation to capital funds to contribute funding for capital projects to address critical infrastructure, which is also reflected in an increase for Capital Outlay expenses for FY 22.

## *County Services and Department/Program Chart*

<u>Service Area</u>	<u>County Program Area</u>
<b>Public Safety</b>	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.
<b>Court Services</b>	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.
<b>Physical Environment</b>	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).
<b>Transportation</b>	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.
<b>Economic Environment</b>	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.
<b>Health &amp; Human Services</b>	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.
<b>Culture &amp; Recreation</b>	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.
<b>General Government</b>	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 22, Culture/Rec, Public Safety and Transportation show increases due to the infusion of funding to address capital infrastructure. Physical Environment, Economic Environment and General Government are slightly increasing for FY 22 due to normal operating expenditure increases.

# COUNTY EXPENDITURES BY SERVICE AREA

<u>SERVICE AREA</u> Fund (in bold) / Department	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change From FY '21
<b><u>GENERAL GOVERNMENT</u></b>					
<b>General Fund:</b>					
Board of County Commissioners	\$1,039,410	\$1,031,772	\$1,070,729	\$1,240,677	15.9%
County Attorney	1,155,962	\$1,345,848	1,518,304	1,745,133	14.9%
County Administration	1,515,723	\$1,622,255	1,380,260	1,417,210	2.7%
Public Affairs	0	\$0	0	757,830	100.0%
Human Resources	940,721	\$1,214,906	1,410,218	2,245,654	59.2%
Information Systems	3,502,050	\$3,721,112	4,342,321	4,414,755	1.7%
Management & Budget	920,812	\$989,991	1,198,502	1,334,307	11.3%
Purchasing	547,983	\$512,134	817,698	1,143,646	39.9%
Risk Management	146,577	\$151,664	171,320	184,505	7.7%
Construction Services	510,178	\$398,610	421,273	594,804	41.2%
Facilities Management	3,194,906	\$3,733,497	4,791,620	5,575,501	16.4%
Building Operations	4,009,466	\$3,458,620	3,726,648	3,883,267	4.2%
Clerk of the Court	2,170,450	\$2,121,800	2,097,800	2,522,691	20.3%
Property Appraiser	4,599,177	\$4,510,190	4,391,019	4,848,160	10.4%
Supervisor of Elections	2,024,670	\$2,538,652	2,584,633	2,989,930	15.7%
Tax Collector	5,973,551	\$6,393,107	7,351,898	8,004,723	8.9%
Circuit / County Court	15,176	\$12,535	25,360	25,269	-0.4%
Court Reporting	1,339	\$1,452	1,495	1,563	4.5%
Guardian Ad Litem	77,386	\$77,554	82,310	87,307	6.1%
States Attorney	18,045	\$17,677	20,130	23,466	16.6%
Public Defender	621	\$527	1,021	1,016	-0.5%
Veterans Court	67,760	\$66,986	84,700	85,172	0.6%
Non-Operating Admin	0	\$0	0	0	0.0%
<b>Court Innovation Fund</b>	117,231	\$115,977	139,923	143,903	2.8%
<b>Court Technology Trust Fund</b>	332,436	\$282,669	548,608	557,879	1.7%
<b>Legal Aid Fund</b>	328,575	\$335,145	341,850	348,687	2.0%
<b>Law Library Fund</b>	26,736	\$27,455	40,333	109,441	171.3%
<b>Court Facilities Trust Fund</b>	0	\$0	0	0	0.0%
<b>Tourist Development Tax Fund</b>	7,073,788	\$6,713,855	5,665,808	7,487,109	32.1%
<b>Impact Fees - Public Buildings</b>	29,473	\$37,449	3,561,380	3,572,380	0.3%
<b>Workers Compensation Fund</b>	1,811,734	\$1,508,914	1,809,221	1,834,762	1.4%
<b>Health Insurance Fund</b>	26,382,641	\$27,913,427	31,189,250	31,007,482	-0.6%
<b>FSA Dependent Fund</b>	107,929	\$95,512	182,635	125,337	-31.4%
<b>FSA Medical Fund</b>	712,756	\$723,262	974,850	902,531	-7.4%
<b>OPEB Trust</b>	18,000	\$18,000	18,000	18,000	0.0%
<b>TOTAL General Government</b>	<b>\$69,373,262</b>	<b>\$71,692,554</b>	<b>\$81,961,117</b>	<b>\$89,234,097</b>	<b>8.9%</b>



# COUNTY EXPENDITURES BY SERVICE AREA

<u>SERVICE AREA</u> Fund (in bold) / Department	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change From FY '21
<b><u>PUBLIC SAFETY</u></b>					
<b>General Fund:</b>					
Facilities Management	\$917,528	\$383,181	\$500,249	\$1,234,812	146.8%
Codes Enforcement	607,345	\$620,811	0	0	0.0%
Animal Control	1,327,442	\$171,211	1,399,200	1,546,273	10.5%
Communications	1,498,355	\$1,499,342	1,528,409	2,092,847	36.9%
Emergency Management	770,532	\$873,339	1,285,020	1,320,879	2.8%
Emergency Medical Services	11,725,555	\$11,845,250	12,234,424	13,405,681	9.6%
Interoperable Radio System	1,015,429	\$1,601,777	1,407,001	1,292,862	-8.1%
Refunds (EMS)	1,326,987	\$1,395,295	1,930,600	1,500,000	-22.3%
Medical Examiner	594,951	\$668,122	900,852	756,895	-16.0%
Sheriff's Law Enforcement	49,962,172	\$55,930,311	61,730,675	66,025,547	7.0%
Sheriff's Detention Facilities	22,764,592	\$23,104,525	24,134,496	25,320,587	4.9%
Sheriff's Bailiffs Section	1,798,262	\$1,689,620	1,842,547	2,027,547	10.0%
Sheriff's Special Programs	788,227	\$974,920	1,102,613	1,339,266	21.5%
Sheriff's Complex Maintenance	1,617,861	\$1,548,562	1,962,507	2,185,816	11.4%
Juvenile Justice	137,713	\$188,782	211,070	197,523	-6.4%
Disaster Recovery	3,279,767	\$1,883,620	1,152,810	826,348	-28.3%
School Safety Subsidy	1,000,000	\$0	0	0	0.0%
COVID-19 CARES Act	0	\$3,482,856	28,500,000	556,495	-98.0%
<b>Fire District Fund</b>	<b>35,541,399</b>	<b>\$40,707,777</b>	<b>41,822,987</b>	<b>46,466,785</b>	<b>11.1%</b>
<b>Building Services Fund</b>	<b>7,894,426</b>	<b>\$7,290,764</b>	<b>11,847,941</b>	<b>10,735,271</b>	<b>-9.4%</b>
<b>Beach Services Fund</b>	<b>1,105,916</b>	<b>\$1,513,648</b>	<b>1,311,846</b>	<b>1,927,450</b>	<b>46.9%</b>
<b>E-911 Communications Fund</b>	<b>930,807</b>	<b>\$1,021,839</b>	<b>1,249,383</b>	<b>1,365,077</b>	<b>9.3%</b>
<b>Law Enforcement Trust Fund</b>	<b>0</b>	<b>\$10,000</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Crimes Prevention Trust Fund</b>	<b>71,805</b>	<b>\$69,949</b>	<b>74,100</b>	<b>74,100</b>	<b>0.0%</b>
<b>Impact Fees - Law Enforcement</b>	<b>560,318</b>	<b>\$78,940</b>	<b>17,175</b>	<b>33,015</b>	<b>92.2%</b>
<b>Impact Fees - Fire Services</b>	<b>991,855</b>	<b>\$4,728,380</b>	<b>2,697,864</b>	<b>8,119,235</b>	<b>201.0%</b>
<b>Driver's Education Safety Fund</b>	<b>70,500</b>	<b>\$65,000</b>	<b>75,000</b>	<b>70,000</b>	<b>-6.7%</b>
<b>Communications Surcharge Fund</b>	<b>120,405</b>	<b>\$394,282</b>	<b>350,456</b>	<b>66,500</b>	<b>-81.0%</b>
<b>Public Facilities Fund</b>	<b>313,321</b>	<b>\$2,081,653</b>	<b>2,085,082</b>	<b>890,634</b>	<b>-57.3%</b>
<b>15 Sales Tax Bond Projects Fund</b>	<b>4,009,552</b>	<b>\$0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Sheriff Training Facility Fund</b>	<b>0</b>	<b>\$9,409,871</b>	<b>11,902,767</b>	<b>215,571</b>	<b>-98.2%</b>
<b>FEMA Emergency Disaster Fund</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>33,832,869</b>	<b>100.0%</b>
<b>Public Safety Capital Improvements</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>4,500,000</b>	<b>100.0%</b>
<b>TOTAL Public Safety</b>	<b>\$152,743,022</b>	<b>\$175,233,627</b>	<b>\$215,257,074</b>	<b>\$229,925,885</b>	<b>6.8%</b>
<b><u>PHYSICAL ENVIRONMENT</u></b>					
<b>General Fund:</b>					
Agriculture & Home Economics	\$630,476	\$653,380	\$745,752	\$757,384	1.6%
Growth Management	4,668,486	\$4,560,895	5,333,403	5,766,625	8.1%
Independent Agencies	269,462	\$273,486	274,857	277,438	0.9%
<b>Tree Bank Fund</b>	<b>230,973</b>	<b>\$374,269</b>	<b>722,917</b>	<b>506,080</b>	<b>-30.0%</b>
<b>Ponte Vedra Sewer Debt Svc Fund</b>	<b>17,625</b>	<b>\$17,624</b>	<b>17,800</b>	<b>18,000</b>	<b>1.1%</b>

# COUNTY EXPENDITURES BY SERVICE AREA

<u>SERVICE AREA</u> Fund (in bold) / Department	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change From FY '21
<b><u>PHYSICAL ENVIRONMENT (continued)</u></b>					
<b>Solid Waste Management Fund:</b>					
Landfill Operations	\$9,553,567	\$10,595,245	\$11,417,015	\$13,574,821	18.9%
Residential Collections	10,136,369	\$10,978,216	12,005,499	13,040,304	8.6%
Recycling Collections	4,478,228	\$4,771,542	5,327,037	5,705,097	7.1%
Long-term Care	446,933	\$33,120	394,734	390,020	-1.2%
Non-Operational	346,559	\$376,610	411,500	411,500	0.0%
<b>Utility Services Fund:</b>					
Administration	7,691,402	\$8,890,693	9,054,122	10,792,076	19.2%
Water Treatment	3,738,709	\$4,131,209	4,102,381	4,657,077	13.5%
Transmission & Distribution	2,815,801	\$3,339,699	2,333,963	2,808,874	20.3%
Laboratory Services	553,744	\$618,033	614,833	627,324	2.0%
Wastewater Treatment	5,358,114	\$6,002,422	6,319,537	7,096,836	12.3%
Lift Stations & Lines	2,662,747	\$2,662,747	2,670,610	3,151,526	18.0%
Industrial Pre Treatment	155,330	\$170,512	170,870	183,120	7.2%
SCADA	536,317	\$553,740	657,389	753,795	14.7%
Disaster Recovery	145,398	(\$335)	0	0	0.0%
Capital Projects	11,043,986	\$16,265,089	72,640,707	69,815,919	-3.9%
Non-Operational	15,445,049	\$16,161,774	14,986,184	16,117,872	7.6%
<b>Ponte Vedra Utility Fund:</b>					
Administration	2,161,339	\$2,259,565	2,566,191	2,214,885	-13.7%
Water Treatment	718,959	\$823,757	874,347	933,213	6.7%
Transmission & Distribution	518,612	\$596,280	611,483	644,676	5.4%
Wastewater Treatment	1,912,468	\$2,222,365	2,483,984	2,800,817	12.8%
Lift Stations & Lines	604,025	\$1,059,345	692,704	682,782	-1.4%
SCADA	17,578	\$4,050	46,398	28,463	-38.7%
Construction Projects	20,499,941	\$7,529,504	11,507,430	9,393,881	-18.4%
Non-Operational	1,708,419	\$1,788,651	1,583,585	1,663,836	5.1%
<b>TOTAL Physical Environment</b>	<b>\$109,066,616</b>	<b>\$107,713,487</b>	<b>\$170,567,232</b>	<b>\$174,814,241</b>	<b>2.5%</b>
<b><u>HEALTH &amp; HUMAN SERVICES</u></b>					
<b>General Fund:</b>					
Social Services	\$2,762,651	\$2,859,697	\$3,358,416	3,602,694	7.3%
Veteran Services	253,092	297,818	312,017	481,436	54.3%
Building Operations	990	1,669	1,482	5,920	299.5%
Health & Human Svc Ctr Maint	571,838	528,091	634,528	871,016	37.3%
Independent Agencies	2,596,450	2,678,598	3,039,837	2,725,721	-10.3%
<b>Health Department Fund</b>	411,705	502,102	487,867	555,419	13.8%
<b>Juvenile Alternative Programs</b>	37,529	48,774	41,800	50,000	19.6%
<b>Community Based Care Fund</b>	6,722,056	7,167,682	7,779,335	8,637,516	11.0%
<b>Alcohol &amp; Drug Abuse Trust Fund</b>	10,961	11,109	11,109	11,109	0.0%
<b>TOTAL Health &amp; Human Services</b>	<b>\$13,367,272</b>	<b>\$14,095,540</b>	<b>\$15,666,391</b>	<b>\$16,940,831</b>	<b>8.1%</b>

# COUNTY EXPENDITURES BY SERVICE AREA

<u>SERVICE AREA</u> Fund (in bold) / Department	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change From FY '21
<b><u>ECONOMIC ENVIRONMENT</u></b>					
<b>General Fund:</b>					
Housing / Community Services	\$1,289,264	\$1,467,158	\$3,102,517	3,714,934	19.7%
Economic Development	1,153,754	1,698,694	1,584,360	3,487,740	120.1%
Historic CRA	392,449	487,158	536,404	528,460	-1.5%
Lincolnton CRA	264,010	340,205	380,295	455,118	19.7%
CDBG-Disaster Recovery	733,713	4,138,296	87,591,334	76,128,420	-13.1%
Covid-19 CARES Act	0	3,482,856	28,500,000	0	-100.0%
<b>SHIP Fund</b>	<b>1,119,988</b>	<b>1,905,646</b>	<b>1,048,300</b>	<b>2,488,011</b>	<b>137.3%</b>
<b>West Augustine CRA Fund</b>	<b>23,923</b>	<b>22,891</b>	<b>28,310</b>	<b>35,481</b>	<b>25.3%</b>
<b>Flagler Estates CRA Fund</b>	<b>3,616</b>	<b>3,497</b>	<b>4,890</b>	<b>5,200</b>	<b>6.3%</b>
<b>Vilano CRA Fund</b>	<b>33,339</b>	<b>25,780</b>	<b>40,765</b>	<b>132,381</b>	<b>224.7%</b>
<b>Convention Center Fund</b>	<b>464,791</b>	<b>261,540</b>	<b>220,000</b>	<b>0</b>	<b>-100.0%</b>
<b>Emergency Rental Assistance Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,302,149</b>	<b>100.0%</b>
<b>TOTAL Economic Environment</b>	<b>\$5,478,847</b>	<b>\$13,833,721</b>	<b>\$123,037,175</b>	<b>\$101,277,894</b>	<b>-17.7%</b>
<b><u>TRANSPORTATION</u></b>					
<b>Transportation Trust Fund:</b>					
Public Works Administration	\$2,558,505	\$2,761,366	\$3,147,130	\$2,759,776	-12.3%
Road & Bridge Maintenance	8,095,479	8,625,066	9,089,381	9,806,738	7.9%
Traffic & Transportation	2,066,572	2,192,411	2,376,748	2,731,667	14.9%
Fleet Maintenance/Fuel	3,887,522	3,574,581	4,483,267	4,151,604	-7.4%
Engineering / Administration	1,757,424	2,023,068	2,438,480	2,368,453	-2.9%
Land Management	2,221,080	2,279,995	2,334,090	2,517,024	7.8%
Disaster Recovery	821,801	362,972	13,357,202	10,096,503	-24.4%
Construction Projects	18,834,477	17,191,658	46,291,665	60,374,408	30.4%
<b>Special District Funds</b>	<b>91,414</b>	<b>78,986</b>	<b>196,678</b>	<b>103,681</b>	<b>-47.3%</b>
<b>Summerhaven MSTU</b>	<b>20,250</b>	<b>3,692</b>	<b>98,051</b>	<b>382,938</b>	<b>290.5%</b>
<b>Impact Fees - Roads</b>	<b>1,863,874</b>	<b>4,224,363</b>	<b>27,156,398</b>	<b>42,677,307</b>	<b>57.2%</b>
<b>Sidewalk Mitigation Fund</b>	<b>14,774</b>	<b>2,800</b>	<b>53,795</b>	<b>108,703</b>	<b>102.1%</b>
<b>Transit System Project Fund</b>	<b>2,960,586</b>	<b>2,576,871</b>	<b>7,120,275</b>	<b>8,399,977</b>	<b>18.0%</b>
<b>SR 207 Corridor Construction Fund</b>	<b>0</b>	<b>0</b>	<b>471,448</b>	<b>471,194</b>	<b>-0.1%</b>
<b>15 Sales Tax Bond Projects Fund</b>	<b>12,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>19 Capital Projects Fund</b>	<b>0</b>	<b>121,589</b>	<b>383,473</b>	<b>16,510</b>	<b>-95.7%</b>
<b>Transportation Capital Improvements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,800,000</b>	<b>100.0%</b>
<b>Waterway Capital Improvements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,500,000</b>	<b>100.0%</b>
<b>TOTAL Transportation</b>	<b>\$45,206,169</b>	<b>\$46,019,418</b>	<b>\$118,998,081</b>	<b>\$158,266,483</b>	<b>33.0%</b>
<b><u>CULTURE &amp; RECREATION</u></b>					
<b>General Fund:</b>					
Facilities Management	\$730,191	\$1,600,914	\$1,597,487	\$3,263,853	104.3%
Recreation Programs & Facilities	7,984,774	7,835,728	9,328,605	10,813,123	15.9%
Aquatics Program	376,735	361,951	470,515	450,035	-4.4%
Library Services	6,205,857	6,086,566	6,864,166	7,154,698	4.2%
<b>Beach Services Fund</b>	<b>671,772</b>	<b>703,590</b>	<b>741,386</b>	<b>751,111</b>	<b>1.3%</b>
<b>County Pier Fund</b>	<b>357,369</b>	<b>317,015</b>	<b>395,506</b>	<b>524,482</b>	<b>32.6%</b>
<b>Tourist Development Tax Fund</b>	<b>2,669,997</b>	<b>2,603,647</b>	<b>1,856,028</b>	<b>7,338,029</b>	<b>295.4%</b>

# COUNTY EXPENDITURES BY SERVICE AREA

<u>SERVICE AREA</u> Fund (in bold) / Department	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change From FY '21
<b><u>CULTURE &amp; RECREATION (Continued)</u></b>					
Florida Boating Improvement Fund	\$203,278	\$207,446	\$132,898	\$126,844	-4.6%
Impact Fees - Parks	1,014,366	1,191,225	3,759,397	6,837,285	81.9%
Northwest Tower Fund	4,091	323,828	2,500	172,500	6800.0%
Ponte Vedra Dune & Beach Fund	0	0	0	0	0.0%
Coastal Highway Dune & Beach Fund	20,373	12,090,481	65,980	747	-98.9%
S. PV Blvd. Dune & Beach Fund	2,942	14,956	432,172	334,176	-22.7%
Cultural Events Fund	16,503,401	7,090,866	15,079,910	22,269,981	47.7%
Golf Course Fund	1,394,497	1,457,522	1,566,172	1,160,826	-25.9%
Beach Re-Nourishment Project Fund	571,567	2,009,160	1,201,491	692,732	-42.3%
19 Capital Projects Fund	0	13,812	16,219,500	15,792,373	-2.6%
Parks & Rec Capital Improvements	0	0	0	17,700,000	100.0%
Golf Course Reconstruction	0	0	0	7,905,634	100.0%
Coastal Beach Restoration	0	0	0	388,488	100.0%
<b>TOTAL Culture and Recreation</b>	<b>\$38,711,210</b>	<b>\$43,908,707</b>	<b>\$59,713,713</b>	<b>\$103,676,917</b>	<b>73.6%</b>
<b><u>DEBT SERVICE</u></b>					
Special District Funds	\$100,240	\$90,545	\$81,250	\$71,029	-12.6%
Golf Course Fund	39,313	90,613	123,982	3,409	-97.3%
Impact Fees - Law Enforcement	\$252,900	\$155,984	\$292,308	\$99,655	-65.9%
Utility Services Fund	7,220,788	6,517,333	7,274,386	4,670,393	-35.8%
Ponte Vedra Utilities Fund	4,027,870	4,002,747	5,457,026	5,901,740	8.1%
Convention Center Fund	1,428,287	35,066	1,442,030	0	-100.0%
Ponte Vedra Sewer Debt Service	347,553	347,554	347,555	1,495,285	330.2%
Commercial Paper Debt Service	2,088,470	1,864,193	1,791,533	849,863	-52.6%
Flagler Estates Bond Debt Service	517,465	516,855	515,038	0	-100.0%
Public Facilities Debt Service	414,464	412,259	410,723	413,753	0.7%
Trane Capital Lease / Loan	241,560	241,560	241,561	241,561	0.0%
Chase Debt Service	1,279,634	1,279,455	1,279,817	1,279,698	0.0%
12 Trans Refunding Bonds Debt Service	2,013,375	2,017,375	2,013,375	1,365,000	-32.2%
09 Sales Tax Bonds Debt Service	1,907,662	0	0	0	0.0%
09A Sales Tax Bonds Debt Service	1,568,963	0	0	0	0.0%
12 Sales Tax Debt Service	1,918,619	3,638,419	3,636,769	2,283,400	-37.2%
14 Revenue Sharing Debt Service	1,163,306	1,163,906	1,168,507	1,166,907	-0.1%
15 Sales Tax Debt Service	3,927,775	3,926,525	3,921,275	3,932,025	0.3%
Capital City Debt Service	0	0	0	0	0.0%
15 Trans Refunding Bonds Debt Service	1,659,994	1,661,494	1,661,244	1,659,244	-0.1%
19 CBA Refunding Bonds Debt Service	13,421,488	1,450,000	1,448,250	1,449,250	0.1%
20 Special Obligation Debt Service	0	291,326	497,109	4,158,998	736.6%
21 Special Obligation Debt Service	0	0	0	1,416,680	100.0%
<b>TOTAL Debt Service</b>	<b>\$45,539,726</b>	<b>\$29,703,209</b>	<b>\$33,603,738</b>	<b>\$32,457,890</b>	<b>-3.4%</b>
<b><u>OTHER</u></b>					
Transfers to Funds	\$35,037,116	\$37,094,081	\$20,064,206	\$61,685,868	207.4%
Reserves*	\$0	\$0	\$243,768,733	\$329,756,714	35.3%
<b>GRAND TOTAL</b>	<b>\$514,523,240</b>	<b>\$539,294,344</b>	<b>\$1,082,637,460</b>	<b>\$1,298,036,820</b>	<b>19.9%</b>

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

# Understanding County Fund Balances

## DEFINITION OF FUND BALANCE

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

## PURPOSE OF FUND BALANCE

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

## FLORIDA LEGAL REQUIREMENTS

Florida Statutes impact County fund balances in two significant ways:

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

## EFFECTIVE GOVERNMENT FUND BALANCES

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

## RECENT CHANGES IN COUNTY FUND BALANCES

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

# Understanding County Fund Balances (continued)

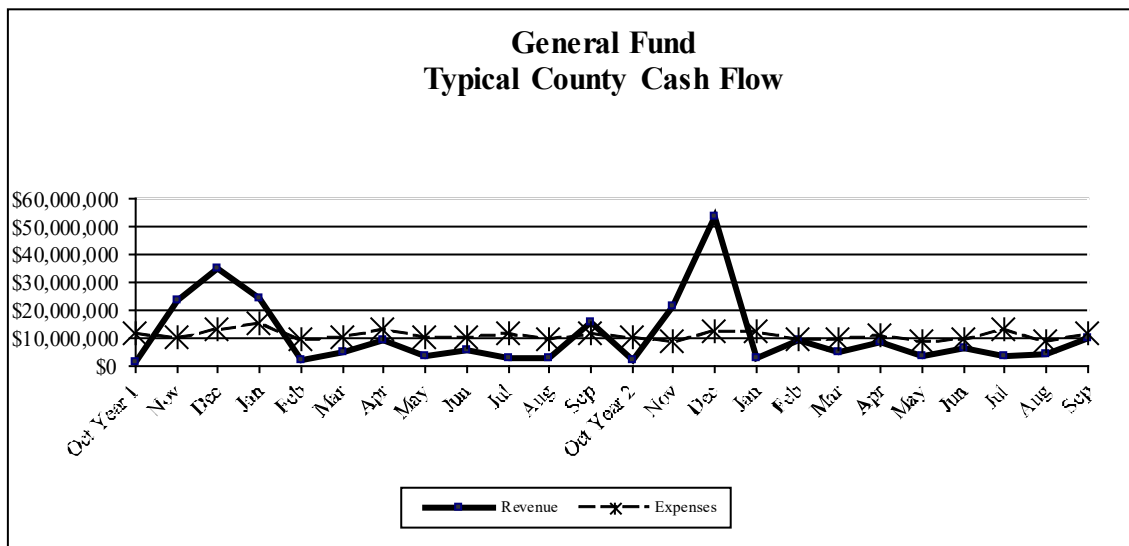
## COUNTY FUND BALANCES FOR FY 2022

**For FY 2022, total County fund balances remain stable and increasing.** This is primarily due to three factors. First, it is the County’s financial policy to commit all available resources, except for necessary and reasonable reserves, to meet County expenditure needs in the budget process. The second factor, is St. Johns County is experiencing continued significant taxable value growth (average five year annual growth is 9.46%). The third factor is primarily due to the nature of budgeting for capital projects. Capital projects often take more than one fiscal year to complete. However, in order for the County to contract for a project, the entire project budget usually has to be in place at the outset. As a result, the budget fully commits funds to capital project expenditures even though these projects will likely be carried over to the next fiscal year for completion. As such, the projected fund balance for FY 2022 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 2021 to FY 2022 is \$200.3 million (including \$14.3 million in Department of Treasury Emergency Rental Assistance grants, \$33.8 million in FEMA one-time berm construction, \$32.5 million in Impact Fee project carryforwards, and \$57.9 million in utility project carryforwards). Therefore, the projected total fund balance for FY 2022 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 2022 (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.

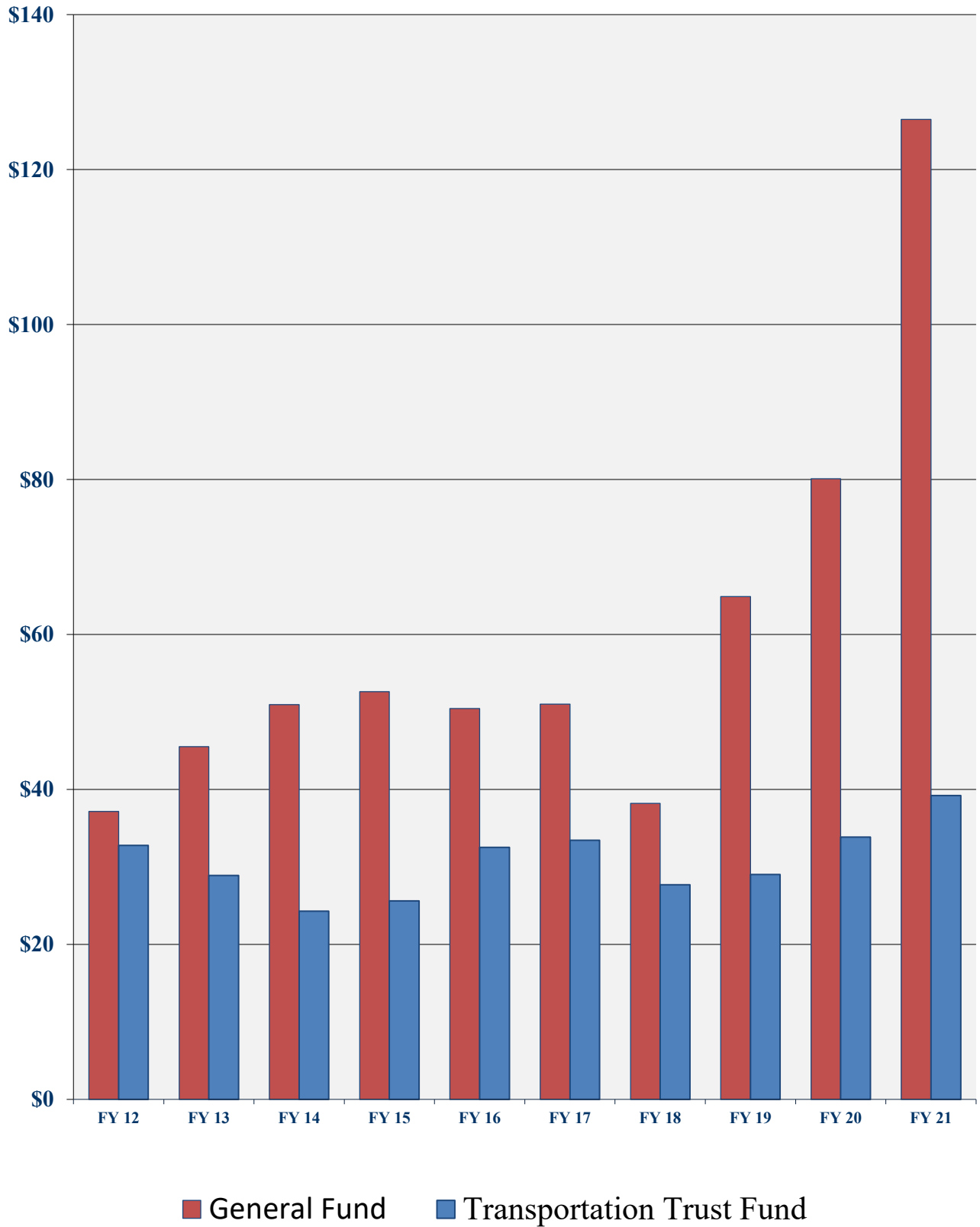


The above chart compares two representative years of cash flow for the General Fund, and highlights the effect of property tax collections for the County. While disbursements are somewhat constant each month, receipts traditionally peak sharply in December, reflecting property tax collections. As such,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

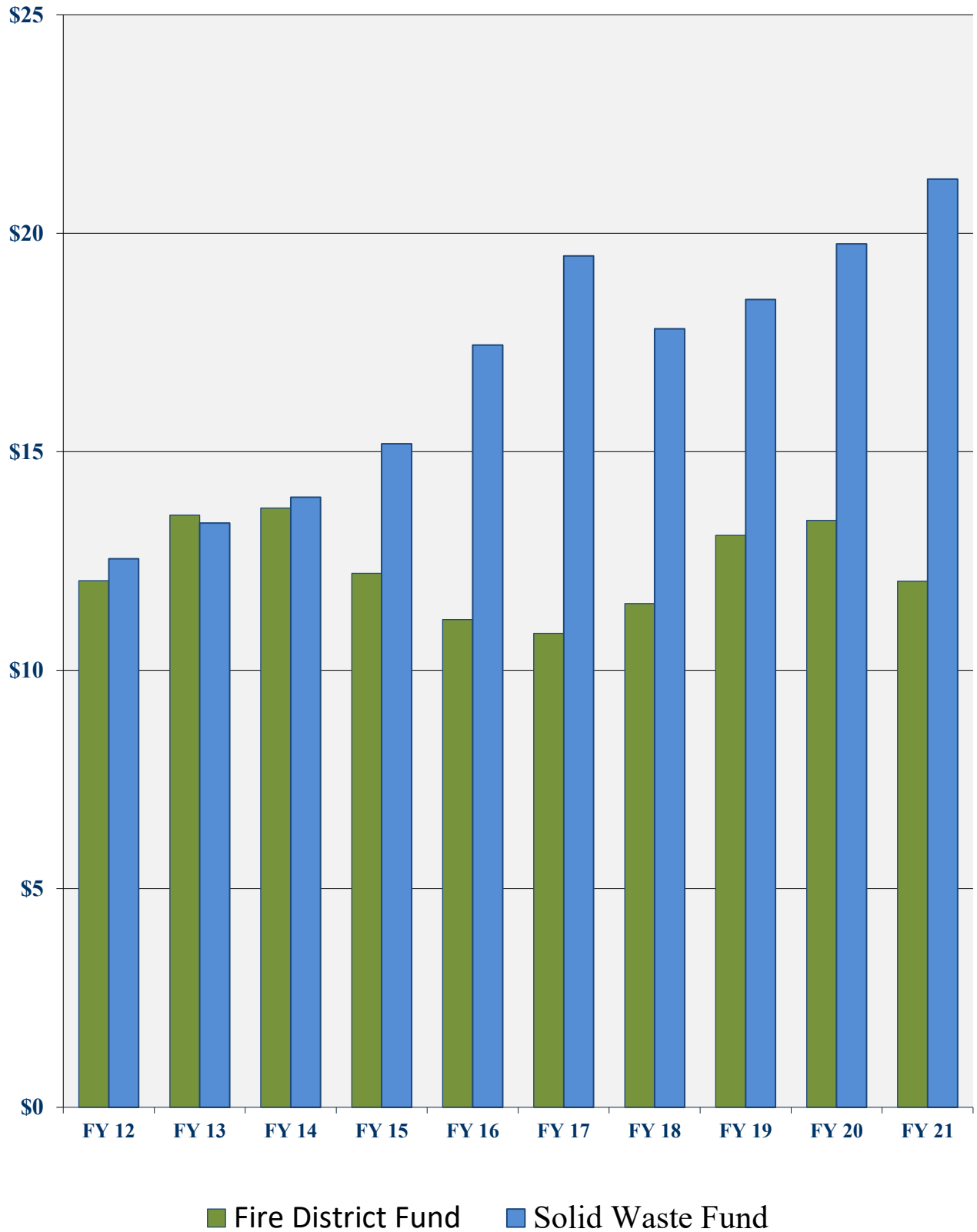
(In \$ Millions)



# Beginning County Fund Balances

## Most Recent 10 Year History

(In \$ Millions)

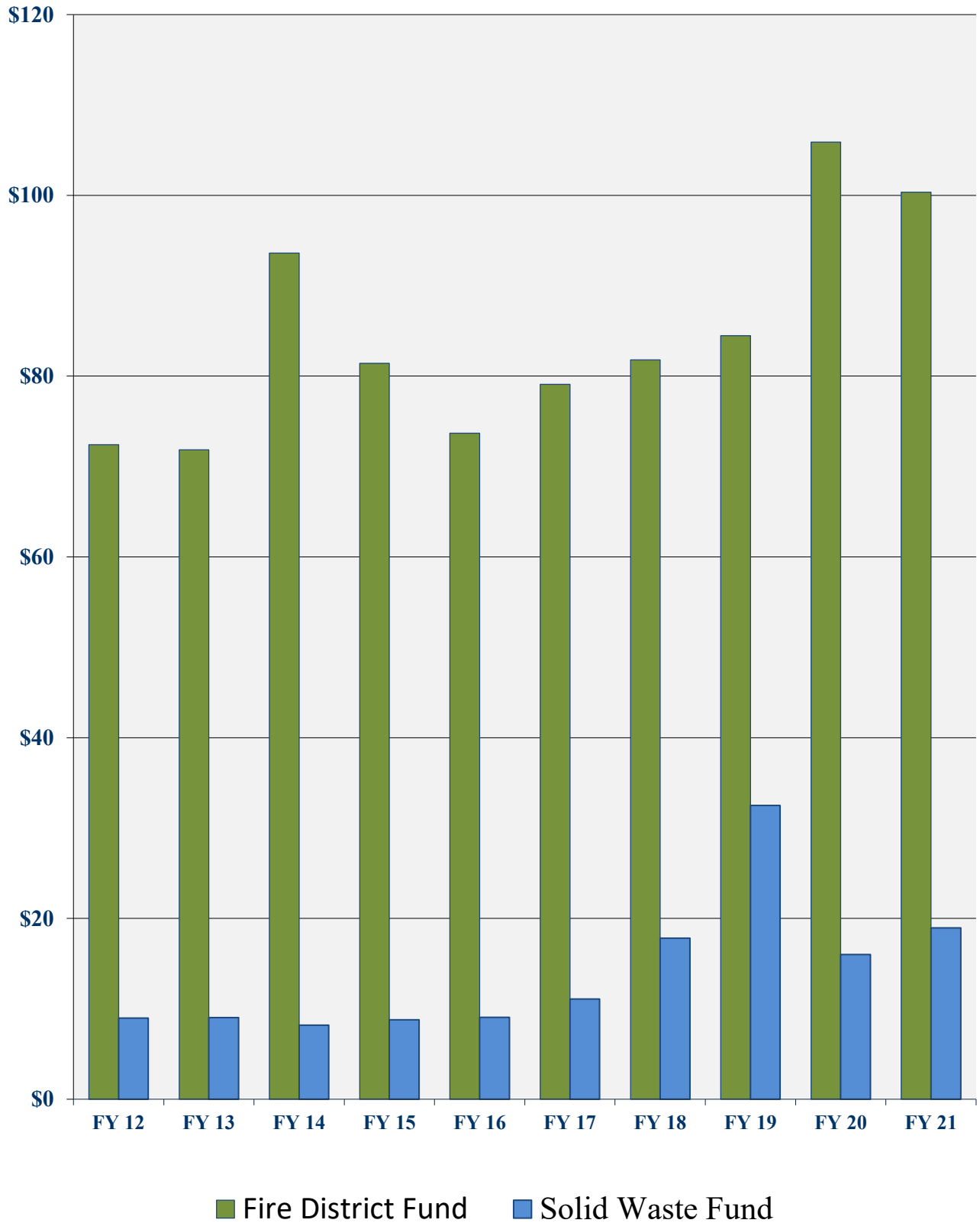




# Beginning County Fund Balances

## Most Recent 10 Year History

(In \$ Millions)



# SUMMARY OF BEGINNING COUNTY FUND BALANCES

FUND	Actual FY '18	Actual FY '19	Actual FY '20	Projected FY '21	Adopted FY '22	% Change
<b>General Fund</b>	<b>\$38,213,262</b>	<b>\$64,894,536</b>	<b>\$80,086,124</b>	<b>\$126,477,271</b>	<b>\$110,749,684</b>	<b>-12.4%</b>
<b>Special Revenue Funds</b>						
- Transportation Trust	27,701,888	29,031,225	34,024,381	39,205,807	45,655,709	16.5%
- Fire District	11,527,055	13,088,740	13,428,845	12,040,795	12,923,303	7.3%
- Health Department	15,340	1,747	36,214	17,827	25,002	40.2%
- Building Services	15,427,169	18,939,141	21,997,544	23,886,129	25,925,202	8.5%
- State Housing Initiative Partnership	2,821,662	2,395,856	1,843,042	1,190,033	1,678,254	41.0%
- Alcohol & Drug Abuse Trust	8,333	6,280	11,731	20,554	30,519	48.5%
- Community Based Care	263,149	341,499	589,720	547,623	890,988	62.7%
- Beach Services	276,222	669,558	999,165	82,068	23,653	-71.2%
- County Pier	128,120	180,355	263,264	260,307	333,375	28.1%
- Tourist Development	3,080,894	4,347,171	5,003,062	2,517,315	7,137,194	183.5%
- Cultural Events	886,052	1,075,411	341,544	192,008	75,269	-60.8%
- Tree Bank	3,673,423	1,289,169	1,759,299	2,374,196	2,836,044	19.5%
- Impact Fee Funds	20,650,265	29,566,983	39,156,055	42,846,179	76,067,572	77.5%
- E-911 Communications	628,414	509,199	751,381	1,045,658	771,968	-26.2%
- Law Enforcement Trust	80,788	87,737	89,738	80,721	13,100	-83.8%
- Equitable Sharing Funds	0	0	0		42,008	100.0%
- Court Innovation*	27,256	43,421	64,439	50,876	20,469	-59.8%
- Legal Aid*	0	0	0		6,511	100.0%
- Law Library*	30,095	30,792	30,792	45,371	58,578	29.1%
- Juvenile Alternative Programs*	0	0	0		5,535	100.0%
- Court Technology	5,103,860	5,480,124	6,015,150	6,861,709	7,514,282	9.5%
- Communication Surcharge	262,522	415,443	452,740	177,897	-	-100.0%
- Florida Boating Improvement	317,447	402,111	294,635	180,026	177,754	-1.3%
- Northwest Tower	310,485	328,669	373,678	286,725	344,701	20.2%
- Court Facilities Trust	74,326	56,796	138,668	2,290	9,027	294.2%
- Driver's Education Safety	7,936	12,796	15,477	6,397	1,703	-73.4%
- West Augustine CRA ****	2,175	4,951	19,944	18,059	39,677	119.7%
- Flagler Estates CRA ****	3,495	3,709	3,168	3,736	4,075	9.1%
- Vilano CRA ****	19,615	12,796	44,248	37,648	18,987	-25.5%
- Sidewalk Mitigation***	33,079	14,872	48,295	124,109	108,703	-12.4%
- Transit System	125,716	335,436	350,704	108,304	612,541	465.6%
- Golf Course	944,977	753,505	0	832,850	993,722	19.3%
- Vilano Street Lighting District	14,081	16,853	20,107	25,499	27,707	8.7%
- Elkton Drainage District	4,005	3,800	17,663	21,529	20,894	-2.9%
- St. Aug. South St. Lighting District	22,927	29,263	37,348	55,630	66,200	19.0%
- Treasure Beach MSBU**	0	2	0	0	0	100.0%

# SUMMARY OF BEGINNING COUNTY FUND BALANCES

FUND	Actual FY '18	Actual FY '19	Actual FY '20	Projected FY '21	Adopted FY '22	% Change
<b>Special Revenue Funds (cont.)</b>						
- Durbin CTITF***	72	97,958	124,004	134,189	347,907	159.3%
- Summerhaven M.S.T.U.	194,362	173,518	214,158	283,716	337,709	19.0%
- Coastal Hwy Dune MSTU	0	0	80,248	69,389	228,402	229.2%
- SPV Blvd Dune & Beach MSTU	0	0	449,849	440,053	342,801	-22.1%
- FEMA Emergency Dune Restoration	0	0	0		4,227,524	100.0%
<b>TOTAL</b>	<b>\$94,667,205</b>	<b>\$109,746,886</b>	<b>\$129,090,304</b>	<b>\$136,073,222</b>	<b>\$189,944,569</b>	<b>39.6%</b>
<b>Enterprise Funds</b>						
- Solid Waste Management	\$17,811,630	\$18,485,782	\$19,758,695	\$21,240,608	\$22,187,575	4.5%
- Utility Services *****	81,791,586	84,481,105	105,903,231	100,349,654	117,998,737	17.6%
- Ponte Vedra Utility Services *****	17,828,121	32,497,305	16,011,752	18,963,702	18,968,368	0.0%
- Convention Center	1,883,096	1,948,691	2,303,415	1,983,925	704,745	-64.5%
<b>TOTAL</b>	<b>\$119,314,433</b>	<b>\$137,412,883</b>	<b>\$143,977,093</b>	<b>\$142,537,889</b>	<b>\$159,859,425</b>	<b>12.2%</b>
<b>Internal Service Funds</b>						
- Workers Compensation Insurance	\$28,650	\$206,317	\$732,014	\$1,763,122	\$1,823,658	3.4%
- Health Insurance	7,130,122	8,882,168	13,103,311	13,753,680	11,272,692	-18.0%
<b>TOTAL</b>	<b>\$7,158,772</b>	<b>\$9,088,485</b>	<b>\$13,835,324</b>	<b>\$15,516,802</b>	<b>\$13,096,350</b>	<b>-15.6%</b>
<b>Debt Service Funds</b>						
- 12 Transportation Refunding	16,000	27,995	36,596	28,048	175,115	524.3%
- 15 Transportation Refunding	8,693	21,652	28,555	22,555	1,251	-94.5%
- 09 Sales Tax Bonds	1,945,661	1,930,086	0	0	0	0.0%
- 09A Sales Tax Refunding Bonds	16,272	27,586	0	0	0	0.0%
- 12 Sales Tax Refunding Bonds	12,566	20,180	30,602	27,897	364,712	1207.4%
- 15 Sales Tax Refunding Bonds	22,705	43,769	62,575	98,703	51,532	-47.8%
- Series 2012 Chase Note	10,696	16,566	24,757	17,600	0	-100.0%
- 14 Revenue Sharing Refunding	2,425	11,454	19,077	10,475	0	-100.0%
- 19 CBA Refunding	0	0	19,241	25,617	1,454	-94.3%
- 20 Special Obligation Note	0	0	0	4,209,403	4,210,631	0.0%
- Ponte Vedra Sewer MSD Contract	1,277,549	1,280,539	1,283,073	1,275,369	1,267,774	-0.6%
- Commercial Paper	9,033	4,852	6,242	34,850	49,626	42.4%
- CRA Refunding Note	3,356	5,422	14,681	4,544	0	-100.0%
- Trane Capital Lease	1,829	1,160	1,722	1,234	0	-100.0%
- HHS Facility Note	2,886	4,698	6,980	5,005	461	-90.8%
<b>TOTAL</b>	<b>\$3,329,671</b>	<b>\$3,395,959</b>	<b>\$1,534,101</b>	<b>\$5,761,300</b>	<b>\$6,122,556</b>	<b>6.3%</b>

# SUMMARY OF BEGINNING COUNTY FUND BALANCES

FUND	Actual FY '18	Actual FY '19	Actual FY '20	Projected FY '21	Adopted FY '22	% Change
<b>Capital Improvement Funds</b>						
- Beach Re-Nourishment Projects	\$519,100	\$2,292,720	\$3,412,372	\$1,913,789	\$1,505,851	-21.3%
- SR 207 Developer Projects	156,718	159,441	163,086	468,534	1,084,660	131.5%
- 15 Sales Tax Bond Projects	8,280,852	4,032,500	48,551			0.0%
- Public Facilities Projects	4,683,191	3,241,862	3,056,810	2,291,389	1,113,061	-51.4%
- Sheriff Training Facility	0	0	15,244,082	7,192,143	285,213	-96.0%
- 19 Capital Projects	0	0	0	16,528,715	16,137,300	-2.4%
- Coastal Hwy Dune Beach Restoration	0	0	0		223,146	100.0%
- PV Beach Dune Beach Restoration	0	0	0	500,000	501,000	0.2%
- LAMP	0	0	0		500,000	100.0%
- Golf Course Reconstruction	0	0	0		5,450,634	100.0%
<b>TOTAL</b>	<b>\$13,639,861</b>	<b>\$9,726,523</b>	<b>\$21,924,902</b>	<b>\$28,894,570</b>	<b>\$26,800,865</b>	<b>-7.2%</b>
<b>Trust &amp; Agency Funds</b>						
- FSA-Medical	206,167	193,503	195,243	234,049	144,299	-38.3%
- FSA-Dependent	37,988	41,677	47,556	62,953	31,647	-49.7%
<b>TOTAL</b>	<b>\$244,155</b>	<b>\$235,180</b>	<b>\$242,799</b>	<b>\$297,002</b>	<b>\$175,946</b>	<b>-40.8%</b>
<b>GRAND TOTAL</b>	<b>\$276,567,359</b>	<b>\$334,500,452</b>	<b>\$390,690,648</b>	<b>\$455,558,056</b>	<b>\$506,749,395</b>	<b>11.2%</b>

**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. Beginning in FY 2022, per the Department of Justice and Department of Treasury Executive Office of Asset Forfeiture, the Equitable Sharing Proceeds Funds will be budgeted within the BCC annual budget.

\*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.

\*\*\*Classified as Restricted in the Transportation Trust Fund in the CAFR; budgeted as Special Revenue Fund in the Budget.

\*\*\*\*Combined within the CAFR as County CRAs in the CAFR; budgeted separately as Special Revenue Fund in the Budget.

\*\*\*\*Combined within the CAFR as County Utility in the CAFR; budgeted separately as Special Revenue Fund in the Budget.

# SELECT CHANGES IN FUND BALANCE

## GENERAL FUND

## TRANSPORTATION TRUST FUND

Category	Actual FY '20	Projected FY '21	Adopted FY '22	Actual FY '20	Projected FY '21	Adopted FY '22
Total Revenue	\$238,572,850	\$202,183,636	\$275,417,557	\$45,132,045	\$52,757,983	\$65,987,412
Transfers from Funds	10,031,467	\$8,376,334	9,276,397	0	0	0
Debt Proceeds	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
<b>Total All Revenue Sources</b>	<b>\$248,604,317</b>	<b>\$210,559,970</b>	<b>\$284,693,954</b>	<b>\$45,132,045</b>	<b>\$52,757,983</b>	<b>\$65,987,412</b>
Total Expenditures	\$180,943,526	\$207,989,037	\$285,240,579	\$39,094,968	\$45,090,939	\$94,806,173
Transfers to Funds	23,557,567	18,298,520	42,576,264	854,230	1,217,142	759,017
Other Financing Uses	0	0	0	0	0	0
<b>Total All Expenditure Uses</b>	<b>\$204,501,093</b>	<b>\$226,287,557</b>	<b>\$327,816,843</b>	<b>\$39,949,198</b>	<b>\$46,308,081</b>	<b>\$95,565,190</b>
<b>Net Increase (Decrease) in Total Fund Balance</b>	<b>\$44,103,224</b>	<b>(\$15,727,587)</b>	<b>(\$43,122,889)</b>	<b>\$5,182,847</b>	<b>\$6,449,902</b>	<b>(\$29,577,778)</b>
<b>Beginning Fund Balance</b>	<b>\$82,374,047</b>	<b>\$126,477,271</b>	<b>\$110,749,684</b>	<b>\$34,022,960</b>	<b>\$39,205,807</b>	<b>\$45,655,709</b>
<b>Ending Fund Balance*</b>	<b>\$126,477,271</b>	<b>\$110,749,684</b>	<b>\$67,626,795</b>	<b>\$39,205,807</b>	<b>\$45,655,709</b>	<b>\$16,077,931</b>

**\* Classification of Fund Balance:**

<b>Nonspendable</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Restricted</b>	\$7,375,891	\$10,868,420	\$13,541,292	\$0	\$4,148,852	\$910,959
<b>Committed</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Assigned</b>	\$79,802,494	\$46,354,509	\$0	\$39,205,807	\$41,506,857	\$15,166,972
<b>Unassigned</b>	\$39,298,886	\$53,526,755	\$54,085,503	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$126,477,271</b>	<b>\$110,749,684</b>	<b>\$67,626,795</b>	<b>\$39,205,807</b>	<b>\$45,655,709</b>	<b>\$16,077,931</b>

# SELECT CHANGES IN FUND BALANCE

## TOURIST DEVELOP. TAX FUND

## FIRE DISTRICT FUND

Category	Actual FY '20	Projected FY '21	Adopted FY '22	Actual FY '20	Projected FY '21	Adopted FY '22
Total Revenue	\$9,630,023	\$12,107,208	\$14,626,616	\$40,108,817	\$41,635,358	\$45,301,855
Transfers from Funds	0	2,500,000	0	0	0	3,000,000
Debt Proceeds	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
<b>Total All Revenue Sources</b>	<b>\$9,630,023</b>	<b>\$14,607,208</b>	<b>\$14,626,616</b>	<b>\$40,108,817</b>	<b>\$41,635,358</b>	<b>\$48,301,855</b>
Total Expenditures	\$9,317,501	\$7,400,609	\$14,825,138	\$40,707,779	\$39,961,645	\$46,466,785
Transfers to Funds	2,798,270	2,586,720	5,134,859	789,087	791,205	1,105,000
Other Financing Uses	0	0	0	0	0	0
<b>Total All Expenditure Uses</b>	<b>\$12,115,771</b>	<b>\$9,987,329</b>	<b>\$19,959,997</b>	<b>\$41,496,866</b>	<b>\$40,752,850</b>	<b>\$47,571,785</b>
<b>Net Increase (Decrease) in Total Fund Balance</b>	<b>(\$2,485,748)</b>	<b>\$4,619,879</b>	<b>(\$5,333,381)</b>	<b>(\$1,388,049)</b>	<b>\$882,508</b>	<b>\$730,070</b>
<b>Beginning Fund Balance</b>	<b>\$5,003,063</b>	<b>\$2,517,315</b>	<b>\$7,137,194</b>	<b>\$13,428,844</b>	<b>\$12,040,795</b>	<b>\$12,923,303</b>
<b>Ending Fund Balance*</b>	<b>\$2,517,315</b>	<b>\$7,137,194</b>	<b>\$1,803,813</b>	<b>\$12,040,795</b>	<b>\$12,923,303</b>	<b>\$13,653,373</b>

**\* Classification of Fund Balance:**

<b>Nonspendable</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Restricted</b>	\$0	\$0	\$0	\$1,754,392	\$1,370,132	\$6,696,786
<b>Committed</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Assigned</b>	\$2,517,315	\$7,137,194	\$1,803,813	\$10,286,403	\$11,553,171	\$6,956,587
<b>Unassigned</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$2,517,315</b>	<b>\$7,137,194</b>	<b>\$1,803,813</b>	<b>\$12,040,795</b>	<b>\$12,923,303</b>	<b>\$13,653,373</b>

# SELECT CHANGES IN FUND BALANCE

## UTILITY SERVICES FUND

## PONTE VEDRA UTILITY FUND

Category	Actual FY '20	Projected FY '21	Adopted FY '22	Actual FY '20	Projected FY '21	Adopted FY '22
Total Revenue	\$55,127,386	\$57,286,340	\$59,203,858	\$15,316,261	\$14,063,202	\$14,183,331
Transfers from Funds						
Debt Proceeds	4,081,173	47,754,062	24,406,772	6,425,618	394,223	0
Other Financing Sources						
<b>Total All Revenue Sources</b>	<b>\$59,208,559</b>	<b>\$105,040,402</b>	<b>\$83,610,630</b>	<b>\$21,741,879</b>	<b>\$14,457,425</b>	<b>\$14,183,331</b>
	0					
Total Expenditures	\$64,762,136	\$87,391,319	\$120,674,812	\$18,789,929	\$14,452,759	\$24,264,293
Transfers to Funds	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<b>Total All Expenditure Uses</b>	<b>\$64,762,136</b>	<b>\$87,391,319</b>	<b>\$120,674,812</b>	<b>\$18,789,929</b>	<b>\$14,452,759</b>	<b>\$24,264,293</b>
<b>Net Increase (Decrease) in Total Fund Balance</b>	<b>(\$5,553,577)</b>	<b>\$17,649,083</b>	<b>(\$37,064,182)</b>	<b>\$2,951,950</b>	<b>\$4,666</b>	<b>(\$10,080,962)</b>
<b>Beginning Fund Balance</b>	<b>\$105,903,231</b>	<b>\$100,349,654</b>	<b>\$117,998,737</b>	<b>\$16,011,752</b>	<b>\$18,963,702</b>	<b>\$18,968,368</b>
<b>Ending Fund Balance*</b>	<b>\$100,349,654</b>	<b>\$117,998,737</b>	<b>\$80,934,555</b>	<b>\$18,963,702</b>	<b>\$18,968,368</b>	<b>\$8,887,406</b>

**\* Classification of Fund Balance:**

<b>Nonspendable</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Restricted</b>	\$100,349,654	\$117,998,737	\$80,934,555	\$18,963,702	\$18,968,368	\$8,887,406
<b>Committed</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Assigned</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Unassigned/Unrestricted</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$100,349,654</b>	<b>\$117,998,737</b>	<b>\$80,934,555</b>	<b>\$18,963,702</b>	<b>\$18,968,368</b>	<b>\$8,887,406</b>

# SELECT CHANGES IN FUND BALANCE

## BUILDING SERVICES FUND

## SOLID WASTE FUND

Category	Actual FY '20	Projected FY '21	Adopted FY '22	Actual FY '20	Projected FY '21	Adopted FY '22
Total Revenue	\$9,179,348	\$12,106,734	\$8,205,422	\$28,000,781	\$30,171,786	\$30,496,517
Transfers from Funds	0	362,043	299,863	0	0	0
Debt Proceeds	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
<b>Total All Revenue Sources</b>	<b>\$9,179,348</b>	<b>\$12,468,777</b>	<b>\$8,505,285</b>	<b>\$28,000,781</b>	<b>\$30,171,786</b>	<b>\$30,496,517</b>
Total Expenditures	\$7,290,764	\$10,429,704	10,735,271	\$26,518,868	\$29,224,819	33,121,742
Transfers to Funds	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<b>Total All Expenditure Uses</b>	<b>\$7,290,764</b>	<b>\$10,429,704</b>	<b>\$10,735,271</b>	<b>\$26,518,868</b>	<b>\$29,224,819</b>	<b>\$33,121,742</b>
<b>Net Increase (Decrease) in Total Fund Balance</b>	<b>\$1,888,584</b>	<b>\$2,039,073</b>	<b>(\$2,229,986)</b>	<b>\$1,481,913</b>	<b>\$946,967</b>	<b>(\$2,625,225)</b>
<b>Beginning Fund Balance</b>	<b>\$21,997,545</b>	<b>\$23,886,129</b>	<b>\$25,925,202</b>	<b>\$19,758,695</b>	<b>\$21,240,608</b>	<b>\$22,187,575</b>
<b>Ending Fund Balance*</b>	<b>\$23,886,129</b>	<b>\$25,925,202</b>	<b>\$23,695,216</b>	<b>\$21,240,608</b>	<b>\$22,187,575</b>	<b>\$19,562,350</b>

**\* Classification of Fund Balance:**

<b>Nonspendable</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Restricted</b>	\$23,886,129	\$25,925,202	\$23,695,216	\$11,052,225	\$11,025,379	\$11,662,621
<b>Committed</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Assigned</b>	\$0	\$0	\$0	\$10,188,383	\$11,162,196	\$7,899,729
<b>Unassigned/Unrestricted</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$23,886,129</b>	<b>\$25,925,202</b>	<b>\$23,695,216</b>	<b>\$21,240,608</b>	<b>\$22,187,575</b>	<b>\$19,562,350</b>



# SELECT CHANGES IN FUND BALANCE

## CONVENTION CENTER FUND

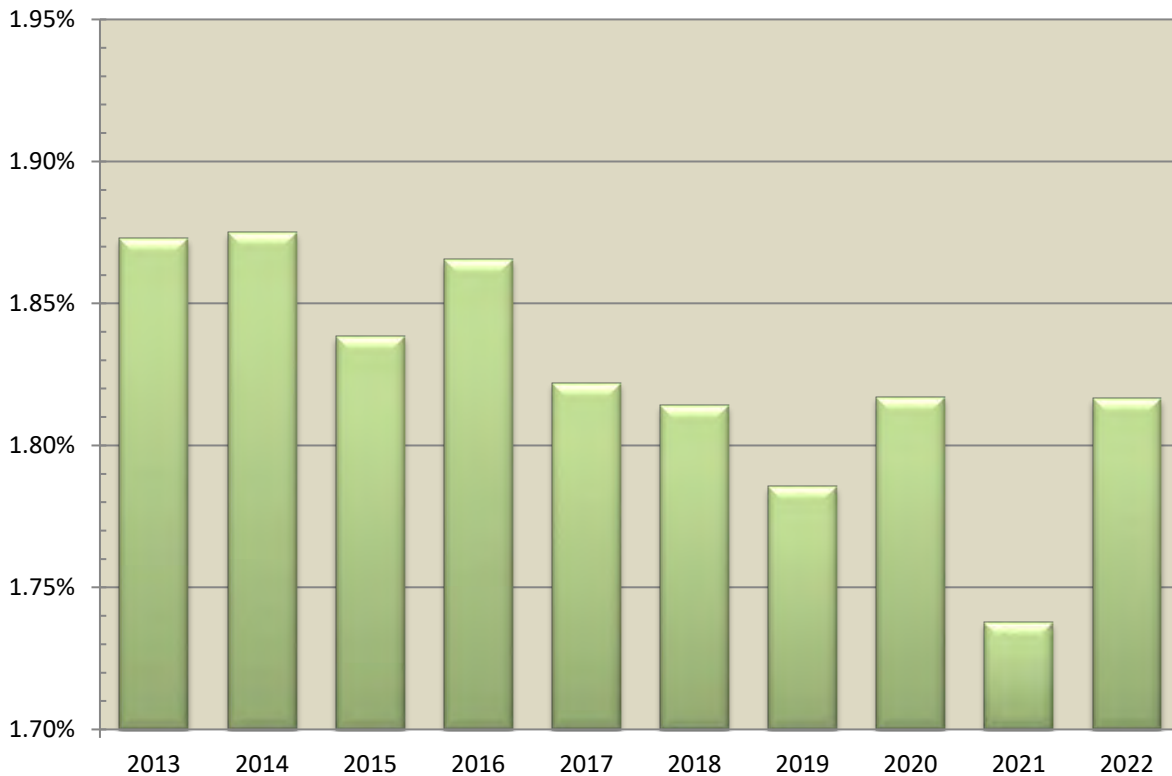
## HEALTH INSURANCE FUND

Category	Actual FY '20	Projected FY '21	Adopted FY '22	Actual FY '20	Projected FY '21	Adopted FY '22
Total Revenue	\$1,109,743	\$162,850	\$100,000	\$24,850,912	\$23,470,570	\$24,125,212
Transfers from Funds	264,373	0	0	3,712,883	3,712,883	3,827,982
Debt Proceeds	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
<b>Total All Revenue Sources</b>	<b>\$1,374,116</b>	<b>\$162,850</b>	<b>\$100,000</b>	<b>\$28,563,795</b>	<b>\$27,183,453</b>	<b>\$27,953,194</b>
Total Expenditures	\$1,693,606	\$1,442,030	\$0	\$27,971,295	\$29,664,441	\$31,007,482
Transfers to Funds	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<b>Total All Expenditure Uses</b>	<b>\$1,693,606</b>	<b>\$1,442,030</b>	<b>\$0</b>	<b>\$27,971,295</b>	<b>\$29,664,441</b>	<b>\$31,007,482</b>
<b>Net Increase (Decrease) in Total Fund Balance</b>	<b>(\$319,490)</b>	<b>(\$1,279,180)</b>	<b>\$100,000</b>	<b>\$592,500</b>	<b>(\$2,480,988)</b>	<b>(\$3,054,288)</b>
<b>Beginning Fund Balance</b>	<b>\$2,303,415</b>	<b>\$1,983,925</b>	<b>\$704,745</b>	<b>\$13,161,180</b>	<b>\$13,753,680</b>	<b>\$11,272,692</b>
<b>Ending Fund Balance*</b>	<b>\$1,983,925</b>	<b>\$704,745</b>	<b>\$804,745</b>	<b>\$13,753,680</b>	<b>\$11,272,692</b>	<b>\$8,218,404</b>

**\* Classification of Fund Balance:**

<b>Nonspendable</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Restricted</b>	\$1,983,925	\$704,745	\$804,745	\$13,753,680	\$11,272,692	\$8,218,404
<b>Committed</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Assigned</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Unassigned/Unrestricted</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$1,983,925</b>	<b>\$704,745</b>	<b>\$804,745</b>	<b>\$13,753,680</b>	<b>\$11,272,692</b>	<b>\$8,218,404</b>

## St. Johns County Price of Government Trend



Fiscal Year	Total Cost	County Population	Cost Per Capita	Income Per Capita*	Price of Government
2013	\$218,767,117	201,325	\$1,087	\$58,019	1.87%
2014	\$229,877,400	207,443	\$1,108	\$59,102	1.87%
2015	\$237,303,477	213,566	\$1,111	\$60,441	1.84%
2016	\$253,966,563	220,257	\$1,153	\$61,810	1.87%
2017	\$261,168,573	226,758	\$1,152	\$63,211	1.82%
2018	\$279,971,907	238,742	\$1,173	\$64,643	1.81%
2019	\$300,285,954	254,412	\$1,180	\$66,107	1.79%
2020	\$325,554,959	265,032	\$1,228	\$67,605	1.82%
2021	\$330,852,388	276,096	\$1,198	\$68,957	1.74%
2022	\$370,301,539	289,822	\$1,278	\$70,336	1.82%

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

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

# Long-Range Financial Planning

## St. Johns County Long-Range Financial Planning

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

**St. Johns County  
5-Year Forecast Model  
FY 2021 - 2026**

**General Fund (in \$ Millions)**

<u>Revenue:</u>	Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026
Property Tax	\$140.7	\$153.6	\$169.7	\$181.6	\$190.7	\$196.4
State Remitted Revenues	28.2	25.7	27.1	27.6	27.8	28.3
Other Revenue	20.2	20	20	20	20	20
Transfer from Funds	2.8	3.8	3.3	3.3	3.3	3.3
Grants	12.3	79.2	0	0	0	0
Constitutional Turnbacks	6.3	6.3	6.3	6.3	6.3	6.3
<b>Total Revenue</b>	<b>\$210.5</b>	<b>\$288.6</b>	<b>\$226.4</b>	<b>\$238.8</b>	<b>\$248.1</b>	<b>\$254.3</b>
<b><u>Expenditures:</u></b>						
Salaries	\$31.2	\$36.5	\$37.9	\$39.5	\$41.0	\$42.7
Benefits	12.5	14.7	15.3	15.9	16.5	17.2
Operating	27.4	31.0	31.6	32.3	32.9	33.6
Constitutional Transfers	104.4	112.2	116.5	121.0	125.7	130.5
Transfers	18.3	45.5	10.0	10.1	10.2	10.3
Grants	26.1	79.8	0.0	0.0	0.0	0.0
Deferred Maintenance	1.8	5.8	5.9	6.1	6.2	6.3
Capital	4.5	5.2	6.4	7.4	8.4	8.5
<b>Total Expenditures</b>	<b>\$226.2</b>	<b>\$330.7</b>	<b>\$223.6</b>	<b>\$232.3</b>	<b>\$240.9</b>	<b>\$249.1</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(15.7)</b>	<b>(\$42.1)</b>	<b>\$2.8</b>	<b>\$6.5</b>	<b>\$7.2</b>	<b>\$5.2</b>
<b>Beginning Fund Balance</b>	<b>\$126.5</b>	<b>\$110.8</b>	<b>\$68.7</b>	<b>\$71.5</b>	<b>\$78.0</b>	<b>\$85.2</b>
<b>Ending Fund Balance</b>	<b>\$110.8</b>	<b>\$68.7</b>	<b>\$71.5</b>	<b>\$78.0</b>	<b>\$85.2</b>	<b>\$90.4</b>

**General Fund 5-Year Forecast Model Assumptions:**

Property Taxes: Taxable Property Value increased 10.5% for FY 2023. Assumption for property tax growth for FY 2024 – FY 2026 are 7%, 5%, and 3% respectively. Property taxes stated at historical collection percentage of 96.3% and all other revenues at 100%. Sales tax and other revenue growth assumed to be 2% consistent with projected County population growth.

Salaries and Constitutional Officers to annually increase 3% plus 1% for staffing and other increases while annual inflation assumed to be 2% to 3%. Benefits to increase with salary increases except for health insurance and OPEB to increase per actuary annual growth estimates. Grant revenue and expense to drop off for projection purposes only. FY 2022 and FY 2023 expenditure transfers reflect one-time investment in capital investment.

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

# Long-Range Financial Planning (continued)

**St. Johns County  
5-Year Forecast Model  
FY 2021 - 2026**

**Fire District Fund (in \$ Millions)**

<b>Revenue:</b>	Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026
Property Taxes	\$39.6	<b>\$43.2</b>	\$47.7	\$51.1	\$53.6	\$55.2
Other Revenue	1.0	<b>4.0</b>	1.0	1.0	1.0	1.0
Grant Revenue	0.9	<b>1.8</b>	0.2	0.2	0.2	0.2
<b>Total Revenue</b>	<b>\$41.5</b>	<b>\$49.0</b>	<b>\$48.9</b>	<b>\$52.3</b>	<b>\$54.8</b>	<b>\$56.4</b>
<b>Expenditures:</b>						
Salaries	\$20.8	<b>\$21.8</b>	\$23.3	\$24.2	\$25.7	\$26.7
Benefits	9.9	<b>10.9</b>	11.7	12.2	12.9	13.4
Operating Expenses	7.5	<b>8.9</b>	9.1	9.3	9.5	9.8
Capital Outlay	2.6	<b>6.0</b>	7.0	7.0	7.0	7.0
<b>Total Expenditures</b>	<b>\$40.8</b>	<b>\$47.6</b>	<b>\$51.1</b>	<b>\$52.7</b>	<b>\$55.1</b>	<b>\$56.9</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$0.7</b>	<b>\$1.4</b>	<b>(\$2.2)</b>	<b>(\$0.4)</b>	<b>(\$0.3)</b>	<b>(\$0.5)</b>
<b>Beginning Fund Balance</b>	<b>\$12.2</b>	<b>\$12.9</b>	<b>\$14.3</b>	<b>\$12.1</b>	<b>\$11.7</b>	<b>\$11.4</b>
<b>Ending Fund Balance</b>	<b>\$12.9</b>	<b>\$14.3</b>	<b>\$12.1</b>	<b>\$11.7</b>	<b>\$11.4</b>	<b>\$10.9</b>

**Fire District Fund 5-Year Forecast Model Assumptions:**

Property Taxes: Taxable Property Value increased 10.5% for FY 2023. Assumption for property tax growth for FY 2024 – FY 2026 are 7%, 5%, and 3% respectively. Property taxes stated at historical collection percentage of 96.3% and all other revenues at 100%. Overtime to increase to 4% per year with salary increase. Grant revenue to drop off significantly after FY 2022 with federal SAFER grant ending to nominal projected recurring grant levels only. Other Expenses to increase 2% to 3% annually with inflation. Capital Outlay to remain flat for minimum replacement of fire trucks and other necessary equipment each year. \$6 million debt financed new combined fire station 5 and 11 has increased Transfer to Funds for debt service as well as increases due to the impact of 2% to 3% operating increases each year.

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

# Long-Range Financial Planning (continued)

St. Johns County  
5-Year Forecast Model  
FY 2021 - 2026

**Transportation Trust Fund (in \$ Millions)**

<b>Revenue:</b>	Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026
Property Tax	\$25.8	<b>\$28.1</b>	\$31.1	\$33.3	\$34.9	\$36.0
Gas Tax	9.5	<b>10.1</b>	10.3	10.6	10.8	11.0
Fleet Management	3.4	<b>3.5</b>	3.5	3.5	3.5	3.5
Other Revenue	5.7	<b>10.5</b>	10.5	10.5	10.5	10.5
Grants	4.4	<b>11.3</b>	0	0	0	0
Development Contributions	4.0	<b>4.0</b>	0	0	0	0
<b>Total Revenue</b>	<b>\$52.8</b>	<b>\$67.5</b>	\$55.4	\$57.9	\$59.7	\$561.01.8
<b>Expenditures:</b>						
Salary	\$7.5	<b>\$8.2</b>	\$8.7	\$9.0	\$9.6	\$10.0
Benefits	2.9	<b>3.3</b>	3.5	3.6	3.8	4.0
Operating	8.1	<b>7.9</b>	8.1	8.3	8.5	8.7
Fleet Management	3.8	<b>4.1</b>	4.3	4.5	4.6	4.8
Grants/Disaster Recovery	4.5	<b>13.2</b>	0.0	0.0	0.0	0.0
Pavement Management	8.7	<b>11.3</b>	12.0	13.1	14.0	14.0
Capital Outlay	10.7	<b>47.5</b>	20.0	20.0	20.0	20.0
<b>Total Expenditures</b>	<b>\$46.2</b>	<b>\$95.5</b>	\$56.6	\$58.5	\$60.5	\$61.5
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$6.6</b>	<b>(\$28.0)</b>	(\$1.2)	(\$0.6)	(\$0.8)	(\$0.5)
<b>Beginning Fund Balance</b>	<b>\$39.2</b>	<b>\$45.8</b>	\$17.8	\$16.6	\$16.0	\$15.2
<b>Ending Fund Balance</b>	<b>\$45.8</b>	<b>\$17.8</b>	\$16.6	\$16.0	\$15.2	\$14.7

**Transportation Trust Fund 5-Year Forecast Model Assumptions:**

Property Taxes: Taxable Property Value increased 10.5% for FY 2023. Assumption for property tax growth for FY 2024 – FY 2026 are 7%, 5%, and 3% respectively. Property taxes stated at historical collection percentage of 96.3% and all other revenues at 100%. Sales tax and other revenue growth assumed to be 2% consistent with projected County population growth.

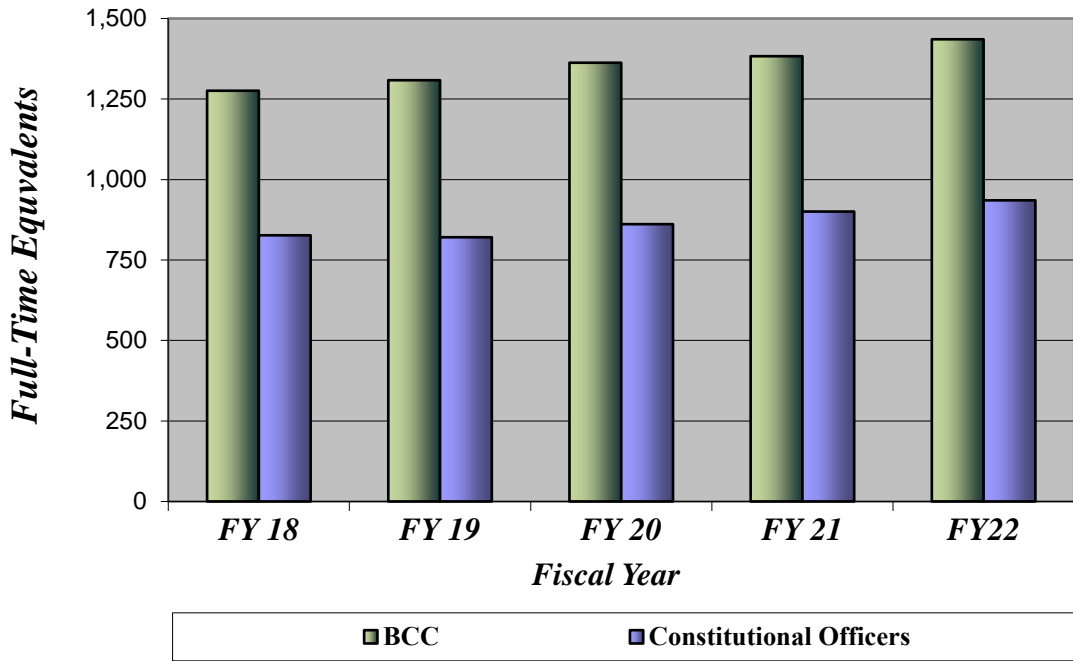
Salaries and Constitutional Officers to annually increase 3% plus 1% for staffing and other increases while annual inflation assumed to be 2% to 3%. Benefits to increase with salary increases except for health insurance and OPEB to increase per actuary annual growth estimates. Grant revenue and expense to drop off for projection purposes only. Capital Outlay, including capital improvement projects, as well as capital equipment and vehicles, to be held at \$20.0 million recurring while pavement management grows to \$14.0 million by FY 2025.

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

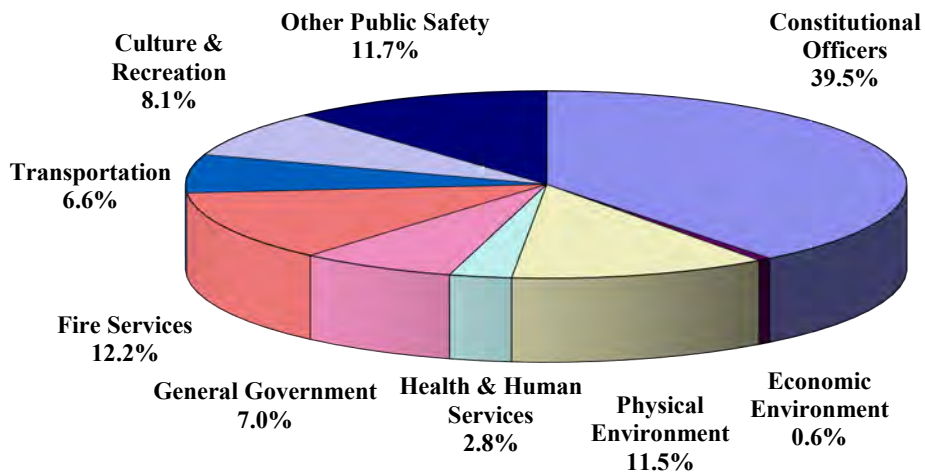
**Other St. Johns County Long-Range Financial Planning**

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

### *FTE Trends FY 2018-2022*



### *FY 2022 FTE's by Service Area*



# County Personnel Summary in Full Time Equivalents

	FY17	FY18	FY19	FY 20	FY 21	FY 22
<u>GENERAL GOVERNMENT:</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Adopted</u>
County Commissioners	8	8	8	8	8	9
County Administration	9.6	9.6	9.6	8.6	8.9	6.9
County Attorney	9	8	8	9	9	9
Personnel Services	5.8	8.4	8	10.4	11.4	14.4
Mmgt. Information Services	30	30	30	30	30	28
Public Affairs	0	0	0	0	0	5
Management & Budget	6	6	6	7	7	7
Purchasing	7	7	7	8	9	12
Risk Management	1.35	1.35	1.35	1.35	1.35	1.35
Construction Services	6	6	6	4	4	5
Facilities Maintenance	30	31	33	35	36	36
Building Operations	20	19	19	20	20	20
Hastings School Building	2	2	2	2	2	2
Health & Human Svc Maintenance	4	4	4	4	4	4
Health Insurance	2.2	0	0	0	0	0
Workers Compensation	3.25	3.25	3.25	3.25	3.25	3.25
<b>Total</b>	<b>144.20</b>	<b>143.60</b>	<b>145.20</b>	<b>150.60</b>	<b>153.90</b>	<b>162.90</b>
<b><u>CONSTITUTIONAL OFFICERS:</u></b>						
Clerk of Court	2.67	2.67	0.6	0.00	0.00	3.00
Clerk - Finance	22.04	21.04	21.99	22.24	21.44	25.29
Court Services	2	2	3	3	3	3
Property Appraiser	52	51	46	47	47	47
Law Enforcement*	411	436	436	471	517	539
Detention Facilities*	201	205	205	210	202	206
E-911*	8	8	8	8	7	7
Bailiffs*	18	16	16	16	18	20
Supervisor of Elections	11	11	11	11	12	12
Tax Collector	66	76	76	76	76	76
<b>Total</b>	<b>793.71</b>	<b>828.71</b>	<b>823.59</b>	<b>864.24</b>	<b>903.44</b>	<b>938.29</b>
<b><u>PUBLIC SAFETY:</u></b>						
Codes Enforcement	9	9	9	9	11	14
Animal Control	15.4	15.4	15.40	15.40	15.40	15.40
Communications	18.675	20.675	20.675	20.675	21	21
Emergency Management	5	5	5	5	5	5
Disaster Recovery	2	10	10	11	18	21
Emergency Medical Services	81.75	81.75	83.75	89.75	89.75	95.75
Medical Examiner	7	7	7	12	12	12
Interoperable Radio Systems	1	1	1	1	1	1
Building Services	63.885	67.885	77.885	78.885	76.15	78.15
Beach Services	4	4	4	4	4	5
Sheriff Complex Maintenance	8	8	7	7	8	10
Fire Services	238	242	250	267	271.15	289.15
<b>Total</b>	<b>453.71</b>	<b>471.71</b>	<b>490.71</b>	<b>520.71</b>	<b>532.45</b>	<b>567.45</b>
<b><u>PHYSICAL ENVIRONMENT:</u></b>						
Growth Management Administration	56.965	57.965	58.965	60.965	62.75	63.75
Soil & Water Conservation District	1	1	1	1	1	1
Ponte Vedra Zoning & Adj. Board	0.25	0.25	0.25	0.25	0.25	0.25
Transit Planning	1	1	1	1	1	1
Solid Waste:						
Facility Operations	6.35	6.35	6.35	7.20	7.25	7.65
Residential Collections	5.6	5.6	5.6	6.5	6.5	7.0
Recycling	3.1	3.1	3.1	3.5	3.5	3.5
Longterm Care	1.3	1.3	1.3	1.4	1.4	1.5

# County Personnel Summary in Full Time Equivalents

<u>PHYSICAL ENVIRONMENT:(cont.)</u>	FY17 Actual	FY18 Actual	FY19 Actual	FY 20 Actual	FY 21 Estimated	FY 22 Adopted
<b>Utility Services:</b>						
Utility Administration	54.1	59.1	58.1	60.6	61.65	62.65
Water Treatment	11	13	13	13	13	13
Transmission & Distribution	19	20	22	22	22	22
County Lab	5	5	5	5	5	5
Wastewater Treatment	19	23	23	24	25	24
Lift Stations	18	20	21	21	21	23
Industrial Pretreatment	2	2	2	2	2	2
SCADA	4	4	5	5	5	5
PV Utility Administration	8	8	8	8	8	8
PV Water Treatment	4	4	4	4	4	4
PV Transmission & Distribution	5	4	4	4	4	4
PV Wastewater Treatment	11	11	11	11	11	11
PV Lift Stations	4	4	4	4	4	4
<b>Total</b>	<b>239.67</b>	<b>253.67</b>	<b>257.67</b>	<b>265.42</b>	<b>269.30</b>	<b>273.30</b>
<b>TRANSPORTATION:</b>						
Public Works Administration	10.85	10.85	14.85	15.10	15.15	12.15
Road & Bridge	70	70	74	74	75	76
Fleet Maintenance	14	14	12	12	12	12
Traffic & Transportation	13	13	13	13	13	15
Engineering	17	17	17	19	19	19
Land Management Systems	25	25	23	23	23	23
<b>Total</b>	<b>149.85</b>	<b>149.85</b>	<b>153.85</b>	<b>156.10</b>	<b>157.15</b>	<b>157.15</b>
<b>ECONOMIC ENVIRONMENT:</b>						
Economic Development	2	2	2	2	2.25	2.25
SHIP	0.75	1.5	1.5	2	1.5	2.5
Housing & Community Services	3.45	3.7	3.7	5.3	5.7	5.7
Tourist Development	3.1	3.1	3.1	3.1	3.2	3.2
<b>Total</b>	<b>9.30</b>	<b>10.30</b>	<b>10.30</b>	<b>12.40</b>	<b>12.65</b>	<b>13.65</b>
<b>HEALTH &amp; HUMAN SERVICES:</b>						
Social Services	14.21	13.21	13.21	14.44	15.21	15.21
Veteran Services	4	3	4	4	5	5
Veterans Court	1	1	1	1	1	1
Community Based Care	39.59	40.59	42.59	45.26	44.59	44.59
<b>Total</b>	<b>58.80</b>	<b>57.80</b>	<b>60.80</b>	<b>64.70</b>	<b>65.80</b>	<b>65.80</b>
<b>CULTURE &amp; RECREATION:</b>						
Parks & Recreation	80.425	79.425	78.425	76.425	75.325	77.325
Library Services	73.65	73.65	73.65	78.625	78.625	79.225
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	14	24	25	25	25.0	26.0
<b>Total</b>	<b>177.78</b>	<b>186.78</b>	<b>186.78</b>	<b>189.75</b>	<b>188.65</b>	<b>192.25</b>
<b>GRAND TOTAL</b>	<b>2,027.01</b>	<b>2,102.41</b>	<b>2,128.89</b>	<b>2,223.92</b>	<b>2,283.34</b>	<b>2,370.79</b>
<b>Board Employee Total</b>	1,235.30	1,275.70	1,308.30	1,362.68	1,382.90	1,435.50
<b>Constitutional Officers Total</b>	791.71	826.71	820.59	861.24	900.44	935.29
<b>GRAND TOTAL</b>	<b>2,027.01</b>	<b>2,102.41</b>	<b>2,128.89</b>	<b>2,223.92</b>	<b>2,283.34</b>	<b>2,370.79</b>

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



# St. Johns County Personnel Fulltime Equivalent

## Explanation of County Personnel Changes (FY 2018-2022)

During the last 5 years total County personnel has increased by 268.4 FTEs which equates to an increase of 12.8%. The Board of County Commissioners (BCC) employees increased by 159.8 FTEs (12.5%) while Constitutional Officers employees increased by 108.6 FTEs (13.1%). The county's population has exploded in the past 10 years by almost 40%, with 20% growth between 2018 – 2022. Over the past 5 years, the largest increases in personnel are in the areas of Law Enforcement, Fire Services, and Utilities to address the unprecedented growth in the county. Personnel changes are further explained by service area below:

**Constitutional Officers** - Over the past 5 years, Constitutional Officers have increased by a net of 109.58 FTEs. Of the roughly 110 FTE increases since FY 2018, all but 6 FTEs can be attributed to Law Enforcement activities. The Fiscal Year 2022 budget includes an overall increase of 34.85 FTEs, of which 80% is attributable to increases in personnel for Law Enforcement activities which is consistent with previous years.

### **Board of County Commissioners:**

**General Government** - Since FY 2018, there has been a net increase of 19.3 FTEs in General Government, or 12.1% of the total 5-year increase in BCC FTEs. Personnel Services, Purchasing and Facilities Maintenance experienced the highest increases with offsets in County Administration. In FY 2022, a reorganization occurred establishing a new Public Affairs department which absorbed 3 FTEs from County Administration and 2 FTEs from Management Information Services.

**Public Safety** - In the last 5 years, Public Safety has increased by 20.3% with the addition of 95.74 FTEs. The increase represents 60% of the overall increase in BCC FTEs. Emergency Management, Disaster Recovery and Building Services each increased by at least 10 FTEs in the past 5 years. The largest increase in public safety personnel is in Fire Services with a 5-year increase of 47.15 FTEs. In FY 2022, Emergency Medical Services and Fire Services increased by a combined 24 FTEs, of which 20 are firefighters funded via the Staffing for Adequate Fire and Emergency Response (SAFER) grant awarded from the Federal Emergency Management Administration (FEMA).

**Physical Environment** - Over the past 5 years, personnel in the Physical Environment service area have experienced a moderate increase of 19.6 FTEs with County Utilities accounting for just over 50% of the increase. In FY 2022, the net increase for Physical Environment is 4 FTEs with a net of 2 FTEs in Utility Services and 1 FTE each for Growth Management and Solid Waste.

**Transportation** - Over the past 5 years, there has been a net increase of 7.3 FTEs (4.9%) in Transportation Services. For FY 2022 there is a net increase of zero in the Transportation service area as the increase of 1 Road and Bridge Inspector FTE and 2 Traffic Signal Technicians are offset by a reduction of 3 FTEs in Public Works Administration. The reorganization of FTE resources within Transportation reflects the effort to create efficiencies.

**Economic Environment** - Since FY 2018, there has been a numerically small increase of 3.35 FTEs in the Economic Environment service area, specifically related to housing programs. As the service area currently stands at only 13.65 FTEs, the increase reflects a 32.5% growth within Economic Environment, but comparatively in the BCC, the additional FTEs in Economic Environment represent only 2% of the total BCC personnel increases in the past 5 years. For FY 2022, 1 FTE has been allocated to the State Housing Initiatives Partnership Fund (SHIP) to support growth in grant awards.

**Health and Human Services** - Over the past 5 years, Health and Human Services total FTEs has increased by 8, representing 13.8% growth in Health and Human Services personnel. The increases occurred between FY 2019 - FY 2021 with a total of 2 FTEs added to Social Services and Veteran Services respectively and 4 FTEs allocated to Community Based Care. For FY 2022, there are no changes to FTEs.

**Culture and Recreation** - Since FY 2018, the Culture and Recreation service area has experienced a modest increase of 2.9%, or 5.48 FTEs. Library Services (5.57 FTEs) equates to the majority of the increase followed by Cultural Events (2.0 FTEs) which are both offset by a reduction of 2.1 FTEs in Parks & Recreation. After seeing reductions in personnel for the past 4 years, Parks & Recreation was allocated 2 additional FTEs for FY 2022, closer to the staffing levels of FY 2019.

# FY 2022 St. Johns County Position Request Summary

Fund/Program	Position	Annual Salary	FY 22 Workshop	FY22 Rec.	FY22 Adopted
<b>General Fund</b>					
Board of County Commissioners	Administrative Coordinator	\$40,677	1.00	1.00	1.00
Construction Services	CIP Manager	\$84,038	0.00	1.00	1.00
County Administration	Assistant County Administrator	\$137,706	1.00	1.00	1.00
Purchasing	Procurement Coordinator	\$54,517	3.00	3.00	3.00
Purchasing/OMB	Administrative Assistant	\$36,851	1.00	0.00	0.00
Personnel Services	Training & Develop Coord.	\$54,308	1.00	1.00	1.00
Personnel Services	Employee Relations Mngr	\$54,517	1.00	1.00	1.00
Personnel Services	Human Resource Generalist	\$54,517	1.00	1.00	1.00
Facilities Management	Bldg. Maint. Superintendent	\$60,385	1.00	0.00	0.00
Facilities Management	Bldg. Maint. Engineer	\$51,890	1.00	0.00	0.00
Facilities Management	Maint. Technician	\$36,851	1.00	1.00	1.00
Building Operations	Custodian	\$27,401	1.00	0.00	0.00
EMS	Fire Rescue Engineer	\$45,993	1.00	1.00	1.00
EMS	Fire Rescue EMT	\$40,632	5.00	5.00	5.00
EMS	Marine Rescue Capt	\$65,578	1.00	0.00	0.00
Library Services	Office Specialist Part-Time	\$33,385	0.60	0.60	0.60
Recreation Facilities Maintenance	Maint. Worker	\$30,246	1.00	1.00	1.00
Growth Management Administration	Environmental Technician	\$40,677	1.00	0.00	0.00
Growth Management Administration	Application Review Specialist	\$40,677	1.00	1.00	1.00
Sheriff Complex Maintenance	Maint. Technician	\$36,851	1.00	1.00	1.00
Sheriff Complex Maintenance	Maint. Technician III	\$44,900	1.00	1.00	1.00
<b>Subtotal</b>		<b>\$1,246,767</b>	<b>25.600</b>	<b>20.600</b>	<b>20.600</b>
<b>Transportation Trust Fund</b>					
Road & Bridge	Road & Bridge Inspector	\$44,900	1.00	1.00	1.00
Traffic & Transportation	Traffic Signal Technician	\$40,677	2.00	2.00	2.00
Land Management Services	Senior GIS Coordinator	\$83,716	1.00	0.00	0.00
<b>Subtotal</b>		<b>\$209,969</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Fire District Fund</b>					
Fire Rescue	Fire Inspector	\$44,900	1.00	1.00	1.00
Fire Rescue	Fire Rescue Engineer	\$45,993	2.00	0.00	0.00
Fire Rescue	Fire Rescue Engineer	\$45,993	3.00	3.00	3.00
Fire Rescue	Fire Rescue EMT	\$40,632	9.00	9.00	9.00
Fire Rescue	Fire Rescue Lieutenant	\$56,667	4.00	4.00	4.00
Fire Rescue	Fire / Life Safety Educator	\$45,376	1.00	0.00	0.00
Fire Rescue	PPE / SCBA Manager	\$40,677	1.00	1.00	1.00
<b>Subtotal</b>		<b>\$953,277</b>	<b>21.00</b>	<b>18.00</b>	<b>18.00</b>

# FY 2022 St. Johns County Position Request Summary

Fund/Program	Position	Annual Salary	FY 22 Workshop	FY22 Rec.	FY22 Adopted
<b>SHIP</b>					
SHIP	Housing Prog Specialist	51,890	1.00	1.00	1.00
	<b>Subtotal</b>	<b>\$51,890</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Building Services</b>					
Codes Compliance	Code Enforcement Officer	\$40,677	2.00	2.00	2.00
Codes Compliance	Code Enforcement Clerk	\$33,385	1.00	1.00	1.00
Building Services	Permit Technician	\$36,851	1.00	1.00	1.00
Building Services	Building Services Spec	\$40,677	1.00	1.00	1.00
	<b>Subtotal</b>	<b>\$192,267</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Beach Fund</b>					
Beach: Lifeguards	Lifeguard III (4)	\$40,521	4.00	0.00	0.00
Beach: Beach Services	Beach Services Technician	\$40,677	1.00	1.00	1.00
	<b>Subtotal</b>	<b>\$202,761</b>	<b>5.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Cultural Events Fund</b>					
Cultural Events	Production Coordinator	\$45,072	0.50	0.50	0.50
Cultural Events	Event Coordinator	\$42,900	0.50	0.50	0.50
	<b>Subtotal</b>	<b>\$43,986</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Solid Waste Fund</b>					
Solid Waste: Long-Term Care	Household Haz Waste Tech.	\$40,677	0.10	0.10	0.10
Solid Waste: Facility Operations	Household Haz Waste Tech.	\$40,677	0.40	0.40	0.40
Solid Waste: Collections	Household Haz Waste Tech.	\$40,677	0.50	0.50	0.50
	<b>Subtotal</b>	<b>\$40,677</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Utility Services Fund</b>					
Administration	Systems Support Tech.	\$44,900	1.00	0.00	0.00
Administration	Utility Field Inspector	\$44,900	1.00	0.00	0.00
Water Treatment	Plant Operator C	\$38,717	1.00	0.00	0.00
Lift Stations	Lead Utility Maint. Tech	\$40,677	1.00	1.00	1.00
Lift Stations	Utility Maint. Tech	\$36,851	1.00	1.00	1.00
	<b>Subtotal</b>	<b>\$206,044</b>	<b>5.00</b>	<b>2.00</b>	<b>2.00</b>
	<b>Workshop Grand Total</b>	<b>\$3,147,638</b>	<b>68.60</b>		
	<b>Recommended Grand Total</b>	<b>\$2,437,216</b>		<b>52.60</b>	
	<b>Recommended Difference from Workshop</b>	<b>(\$710,422)</b>		<b>(16.00)</b>	
	<b>Approved Grand Total</b>	<b>\$2,437,216</b>			<b>52.60</b>
	<b>Difference from Workshop</b>	<b>(\$710,422)</b>			<b>(16.00)</b>

# FY 2022 St. Johns County Position Changes Summary

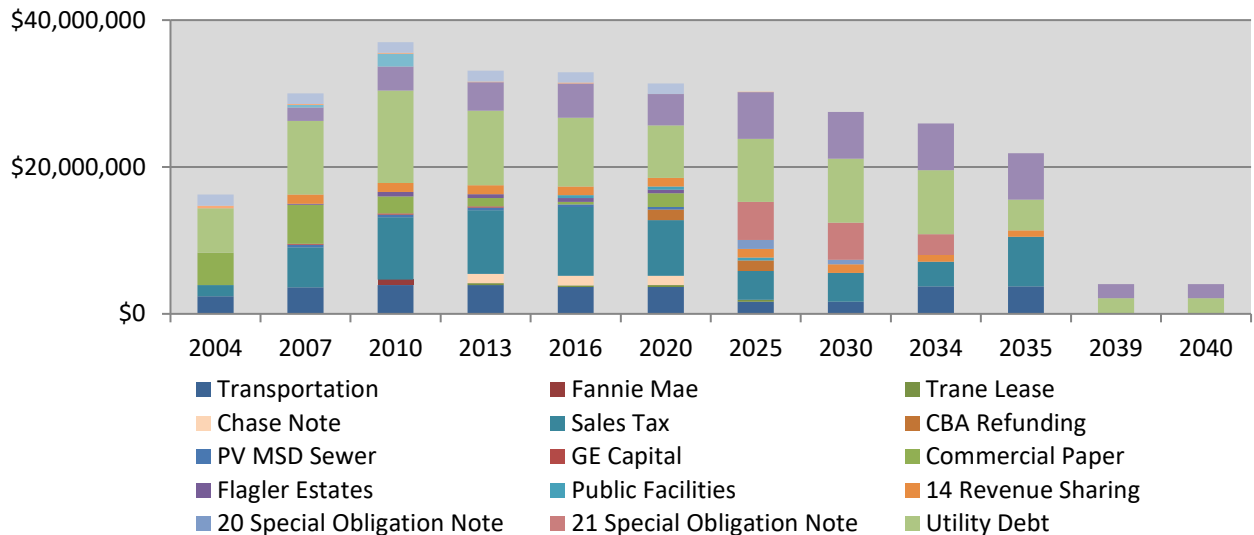
Fund/Program	Position	Annual Salary	FY 22 Workshop	FY22 Rec.	FY22 Adopted
<b>General Fund</b>					
Coastal Management	Project Manager	\$76,134	1.00	1.00	1.00
Coastal Management	Project Specialist	\$51,890	1.00	1.00	1.00
Coastal Management	Administrative Manager	\$92,762	1.00	1.00	1.00
Public Affairs	Director Of Public Affairs	\$91,122	1.00	1.00	1.00
Public Affairs	Communications Manager	\$92,762	1.00	1.00	1.00
Public Affairs	Communications Specialist	\$44,900	1.00	1.00	1.00
Public Affairs	Web Manager	\$76,134	1.00	1.00	1.00
Public Affairs	Web Develop Support Tech	\$44,900	1.00	1.00	1.00
County Administration	Director Of Public Affairs	\$91,122	(1.00)	(1.00)	(1.00)
County Administration	Communications Manager	\$92,762	(1.00)	(1.00)	(1.00)
County Administration	Communications Specialist	\$44,900	(1.00)	(1.00)	(1.00)
Mgmt. Information Systems	Web Manager	\$76,134	(1.00)	(1.00)	(1.00)
Mgmt. Information Systems	Web Develop Support Tech	\$44,900	(1.00)	(1.00)	(1.00)
Facilities Maintenance	Parks Inspector	\$40,677	0.00	(1.00)	(1.00)
Recreation Facilities	Parks Inspector	\$40,677	0.00	1.00	1.00
<b>Subtotal</b>		<b>\$220,786</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Transportation Trust Fund</b>					
Administration	Project Manager	\$76,134	(1.00)	(1.00)	(1.00)
Administration	Project Specialist	\$51,890	(1.00)	(1.00)	(1.00)
Administration	Administrative Manager	\$92,762	(1.00)	(1.00)	(1.00)
<b>Subtotal</b>		<b>(\$220,786)</b>	<b>(3.00)</b>	<b>(3.00)</b>	<b>(3.00)</b>
<b>Utility Services Fund</b>					
Administration	Assistant Director: Operations	\$113,021	1.00	1.00	1.00
Wastewater Treatment	Assistant Director: Operations	\$113,021	(1.00)	(1.00)	(1.00)
<b>Subtotal</b>		<b>\$0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Workshop Grand Total</b>			<b>0.00</b>		
<b>Recommended Grand Total</b>		<b>\$0</b>		<b>0.00</b>	
<b>Recommended Difference from Workshop</b>		<b>\$0</b>		<b>0.00</b>	
<b>Approved Grand Total</b>		<b>\$0</b>			<b>0.00</b>
<b>Difference from Workshop</b>		<b>\$0</b>			<b>0.00</b>

# ST. JOHNS COUNTY DEBT OBLIGATION SUMMARY

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

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

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



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

## St. Johns County Total Debt Service Summary

### All Principal & Interest Payments

Fiscal Year	Debt Svc 12 Trans- portation Series 2012	Debt Svc 15 Trans- portation Series 2015	Debt Svc Sales Tax Refunding Series 2012	Debt Svc Sales Tax Refunding Series 2015	Debt Svc Ponte Vedra MSD Sewer	Debt Svc Comm Paper Program
2022	1,365,000	1,659,244	2,283,400	3,932,025	1,495,285	843,215
2023		1,655,494		3,917,775		
2024		1,654,994		3,919,525		
2025		1,657,494		3,916,275		
2026		1,717,744		3,923,025		
2027		1,667,744		3,924,025		
2028		1,657,744		3,929,275		
2029		1,660,744		3,923,275		
2030		1,656,525		3,921,275		
2031		1,659,963		3,922,775		
2032		1,657,100		3,927,275		
2033		3,751,600		3,364,275		
2034		3,753,200		3,366,775		
2035		3,754,400		6,732,525		
2036				5,526,375		
2037						
2038						
2039						
2040						
2041						
2042						
	<b>\$1,365,000</b>	<b>\$29,563,990</b>	<b>\$2,283,400</b>	<b>\$62,146,475</b>	<b>\$1,495,285</b>	<b>\$843,215</b>

## 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
2022	1,166,907	241,561	413,753	1,279,698	1,449,250	3,409
2023	1,164,307	241,561	411,184	1,280,099	1,452,750	3,410
2024	1,165,707	241,561	413,217		1,448,500	3,410
2025	1,165,907	241,561	414,651		1,446,750	3,409
2026	1,164,907	241,561	410,486		1,447,250	3,409
2027	1,160,757	120,781	410,923		1,449,750	1,705
2028	1,164,975		410,761		1,449,000	
2029	1,162,188					
2030	1,163,188					
2031	1,161,938					
2032	1,163,438					
2033	887,438					
2034	882,625					
2035	881,875					
2036						
2037						
2038						
2039						
2040						
2041						
2042						
	<b>\$15,456,157</b>	<b>\$1,328,586</b>	<b>\$2,884,975</b>	<b>\$2,559,797</b>	<b>\$10,143,250</b>	<b>\$18,752</b>

Note: FY 2022 Total Budget Debt Service Funds about = \$21,705,016 + \$6,648 Paying Agent Fees + \$747,914 Other Expenses. \$3,409 Golf Course Debt Service resides in the Golf Course Fund.

## St. Johns County Total Debt Service Summary

### All Principal & Interest Payments

(continued)

Fiscal Year	20 Special Obligation Note Debt Svc	21 Special Taxable Special Obligation Bond Debt Svc	Subtotal Debt Service Funds	Enterprise Utility 2011 State Revolving	Enterprise Utility DW550130 State Revolving	Enterprise Utility DW550140 State Revolving
2022	4,158,998	1,416,680	21,708,425	542,437	457,863	194,035
2023	1,244,447	5,197,792	16,568,819	542,805	457,671	184,145
2024	1,242,678	5,172,200	15,261,792	542,748	457,668	184,138
2025	1,240,276	5,155,728	15,242,051	542,689	457,666	184,131
2026	1,232,241	5,148,200	15,288,823	542,628	457,664	184,124
2027	603,732	5,124,440	14,463,857	542,566	457,661	184,117
2028	601,528	5,114,712	14,327,995	542,502	457,658	184,110
2029	604,098	5,108,752	12,459,057	542,437	457,656	179,175
2030	601,329	5,086,472	12,428,789	542,370	457,653	178,125
2031	603,334	5,073,136	12,421,146	542,301	457,651	177,056
2032		5,048,568	11,796,381	542,230	457,648	175,968
2033		2,862,944	10,866,257	542,157	457,645	174,859
2034		2,849,280	10,851,880	542,507	457,642	173,729
2035			11,368,800		457,640	172,579
2036			5,526,375		457,637	171,407
2037			-		457,634	170,215
2038			-		457,631	169,000
2039			-		457,628	167,764
2040			-		457,625	166,505
2041			-		461,711	91,998
2042			-			
	<b>\$12,132,660</b>	<b>\$58,358,904</b>	<b>\$200,580,446</b>	<b>\$7,052,378</b>	<b>\$9,157,251</b>	<b>\$3,467,179</b>



## St. Johns County Total Debt Service Summary

### All Principal & Interest Payments

(continued)

Fiscal Year	Enterprise Utility DW550160 State Revolving	Enterprise Utility Trane Lease Debt Srvc	Enterprise Utility Series 2013	Enterprise Utility Series 2014	Enterprise Utility Series 2016	Enterprise Utility Series 2021
2022	0	26,382	4,210,350	1,256,500	441,515	1,379,311
2023		26,379	3,855,000	1,262,250	508,917	1,735,978
2024		26,378	3,860,000	1,260,000	502,417	1,752,244
2025		26,377	3,855,000		505,000	3,005,178
2026		26,375	3,855,000		575,659	3,012,444
2027		13,187	4,495,000			3,021,244
2028			4,495,000			3,026,444
2029			4,495,000			3,023,111
2030			4,495,000			3,021,311
2031			4,495,000			3,030,711
2032			4,495,000			3,048,898
2033			4,490,000			3,034,171
2034			4,490,000			3,055,881
2035						3,539,924
2036						3,533,171
2037						1,488,913
2038						1,483,238
2039						1,486,052
2040						1,487,337
2041						1,482,100
2042						1,485,307
	<b>\$0</b>	<b>\$145,078</b>	<b>\$55,585,350</b>	<b>\$3,778,750</b>	<b>\$2,533,508</b>	<b>\$51,132,967</b>

## 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 DW550110 State Revolving	Enterprise PV Utility WW550120 State Revolving	Subtotal Enterprise Funds	Total Debt Service
2022	3,575,868	18,746	342,122	1,965,004	14,410,133	36,118,558
2023	4,084,850	18,744	339,633	1,956,458	14,972,830	31,541,649
2024	4,078,933	18,743	339,580	1,956,355	14,979,205	30,240,997
2025	4,077,850	18,742	339,526	1,956,252	14,968,411	30,210,461
2026	4,086,017	18,741	339,471	1,956,146	15,054,269	30,343,092
2027	4,078,100	9,369	339,415	1,956,039	15,096,699	29,560,556
2028	4,069,350		339,358	1,955,932	15,070,354	29,398,349
2029	4,074,267		339,299	1,955,822	15,066,767	27,525,824
2030	4,072,183		339,239	1,955,712	15,061,593	27,490,382
2031	4,063,100		339,177	1,955,600	15,060,596	27,481,742
2032	4,082,400		339,114	1,955,487	15,096,744	26,893,125
2033	4,055,083		339,050	1,955,372	15,048,337	25,914,594
2034	4,059,417		338,984	1,955,256	15,073,416	25,925,296
2035	4,059,917		338,918	1,955,138	10,524,116	21,892,916
2036	2,399,417		336,402	1,955,019	8,853,053	14,379,428
2037	2,914,699			1,954,899	6,986,359	6,986,359
2038				1,954,777	4,064,646	4,064,646
2039				1,954,654	4,066,097	4,066,097
2040				1,954,529	4,065,995	4,065,995
2041				968,773	3,004,582	3,004,582
2042					1,485,307	1,485,307
	<b>\$61,831,450</b>	<b>\$103,085</b>	<b>\$5,089,288</b>	<b>\$38,133,223</b>	<b>\$238,009,507</b>	<b>\$438,589,954</b>

## St. Johns County Outstanding Debt Summary

	Original Issue	Outstanding Principal 9-30-2021	FY 2022 Direct Principal	FY 2022 Direct Interest	Outstanding Principal 9-30-2022
<b>Transportation</b>					
Existing Debt:					
Series 2012	\$25,050,000	\$1,300,000	\$1,300,000	\$65,000	\$0
Series 2015	24,755,000	21,370,000	775,000	884,244	20,595,000
<b>Total Transportation</b>	<b>\$49,805,000</b>	<b>\$22,670,000</b>	<b>\$2,075,000</b>	<b>\$949,244</b>	<b>\$20,595,000</b>
<b>General Government</b>					
Existing Debt:					
12 Sales Tax Bonds					
Series 2012 A	35,285,000	1,900,000	1,900,000	95,000	0
Series 2012 B	5,745,000	280,000	280,000	8,400	0
15 Sales Tax Bonds	52,315,000	43,705,000	1,885,000	2,047,025	41,820,000
PV MSD Sewer Bond	5,134,778	1,454,620	1,454,620	40,665	0
Commercial Paper	8,935,000	841,209	841,209	2,006	0
14 Revenue Sharing Bonds	15,300,000	11,670,000	690,000	476,907	10,980,000
Trane Capital Lease	2,976,023	1,232,000	211,377	30,184	1,020,623
Public Facilities Debt Service	4,500,000	2,475,000	315,000	98,753	2,160,000
12 Chase Note Debt Service	13,137,000	3,691,000	1,230,000	49,698	2,461,000
19 CBA Refunding Bonds	10,840,000	8,385,000	1,030,000	419,250	7,355,000
20 Special Obligation Note	12,085,000	11,685,000	3,945,000	213,998	7,740,000
21 Special Obligation Note	51,990,000	51,800,000	505,000	911,680	51,295,000
<b>Total Existing Debt</b>	<b>\$218,242,801</b>	<b>\$139,118,829</b>	<b>\$14,287,206</b>	<b>\$4,393,566</b>	<b>\$124,831,623</b>
<b>Golf Course</b>					
Existing Debt:					
Trane Capital Lease	\$42,000	\$17,386	\$2,835	\$574	\$14,551
<b>Total Golf Course</b>	<b>\$42,000</b>	<b>\$17,386</b>	<b>\$2,835</b>	<b>\$574</b>	<b>\$14,551</b>
<b>Total All Governmental Funds</b>	<b>\$268,089,801</b>	<b>\$161,806,215</b>	<b>\$16,365,041</b>	<b>\$5,343,384</b>	<b>\$145,441,174</b>

## St. Johns County Outstanding Debt Summary

	Original Issue	Outstanding Principal 9-30-2021	FY 2022 Direct Principal	FY 2022 Direct Interest	Outstanding Principal 9-30-2022
<b>Utility Services</b>					
Existing Debt:					
2011 State Revolving Loan	8,340,090	5,974,267	391,423	151,014	5,582,844
DW550130 State Revolving Loan	8,064,329	8,064,318	356,574	101,289	7,707,744
DW550140 State Revolving Loan	3,195,939	3,058,935	152,070	41,965	2,906,865
DW550160 State Revolving Loan	2,571,947	2,571,947	0	0	2,571,947
Trane Capital Lease Loan	325,619	134,798	23,128	3,254	111,670
Series 2013	37,685,274	32,105,274	3,337,058	873,292	28,768,216
Series 2014	8,200,000	3,430,000	1,085,000	171,500	2,345,000
Series 2016	3,890,000	2,235,000	415,000	26,515	1,820,000
Series 2021	39,235,000	39,235,000	210,000	1,169,311	39,025,000
<b>Total Existing Utility Services</b>	<b>\$111,508,198</b>	<b>\$96,809,539</b>	<b>\$5,970,253</b>	<b>\$2,538,140</b>	<b>\$90,839,286</b>

<b>PV Utility Services</b>					
Existing Debt:					
Series 2016	51,070,000	43,380,000	2,040,000	1,535,868	41,340,000
Trane Capital Lease Loan	231,367	95,780	16,434	2,312	79,346
DW550110 State Revolving Loan	5,681,700	4,376,216	250,667	91,455	4,125,549
WW550120 State Revolving Loan	34,250,195	34,143,658	1,567,445	397,559	32,576,213
<b>Total Existing PV Utility</b>	<b>\$56,983,067</b>	<b>\$81,995,654</b>	<b>\$3,874,546</b>	<b>\$2,027,194</b>	<b>\$78,121,108</b>

<b>Total All Enterprise Funds</b>	<b>\$168,491,265</b>	<b>\$178,805,193</b>	<b>\$9,844,799</b>	<b>\$4,565,334</b>	<b>\$168,960,394</b>
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<b>Total All County Debt</b>	<b>\$436,581,066</b>	<b>\$340,611,408</b>	<b>\$26,209,840</b>	<b>\$9,908,718</b>	<b>\$314,401,568</b>
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# *St. Johns County Debt Use and Source Summary*

## Governmental Funds

Debt	Use	Source
Transportation Bonds Series 2012	To obtain present value savings by refunding the Series 2003 Transportation Bonds.	Local Option Gas Tax
Transportation Bonds Series 2015	To obtain present value savings by refunding the Series 2006 Transportation Bonds.	Local Option Gas Tax
Sales Tax Bonds Series 2009	To finance certain specified County public safety infrastructure projects as well as the County courthouse improvements phase II.	Half-Cent Sales Tax
Sales Tax Refunding Bonds Series 2009A	To obtain present value savings by refunding the Series 1998 sales tax bonds utilized for the original refunding of the County courthouse construction.	Half-Cent Sales Tax
Sales Tax Refunding Bonds Series 2012	To obtain present value savings by refunding the Series 2004 sales tax bonds utilized for the original funding of County infrastructure projects (primarily Parks & Recreation) as well Phase I Vilano CRA improvements.	Half-Cent Sales Tax
Sales Tax Refunding Bonds Series 2015	To obtain present value savings by refunding the Series 2006 sales tax bonds.	Half-Cent Sales Tax
Ponte Vedra MSD Sewer Loan	To address the expansion of the sewer system in the Ponte Vedra MSD funded in cooperation with JEA Utilities.	Non-Ad Valorem Assessments
Commercial Paper Program	To fund, as needed, various capital improvement projects. These instruments are issued through the Florida Local Government Finance Commission.	Non-Ad Valorem Revenue, Impact Fees (if available)
Flagler Estates Bond Series 2011	To finance the cost of paving certain public roads located within the boundaries of the Flagler Estates Community Redevelopment Area (FECRA).	Tax Increment Revenues received by the FECRA
Revenue Sharing Bonds Series 2014	To obtain present value savings by refunding the Series 2005 revenue sharing bonds.	State Revenue Sharing
Trane Capital Lease	Master lease agreement with SunTrust Equipment Finance & Leasing, Corp. in connection with the guaranteed energy performance savings contract with Trane U.S., Inc.	Non-Ad Valorem Revenue of the General Fund
Public Facilities Note Series 2013	To finance a part of the cost of acquiring, constructing, equipping a new Health and Human Services Facility.	Non-Ad Valorem Revenue of the General Fund
Chase Note Series 2012	To finance a part of the cost of acquiring, constructing, equipping and installing an 800 Megahertz (MHz) Emergency Radio Communications System.	Non-Ad Valorem Revenue of the General Fund pledged; General Fund millage increased 0.14 mills
CBA Refunding Bonds Series 2019	To obtain present value savings by refunding the Series 2009 sales tax bonds.	Legally Available Non-Ad Valorem Revenues
2020 Special Obligation Revenue Note	To finance the construction of the Coastal Storm Risk Management Project in portions of South Ponte Vedra and Vilano Beach.	Tourist Development Tax and MSTU revenues
2021 Taxable Special Obligation Bond	To obtain present value savings of the Series 2012 Sales Tax Revenue Refunding Bonds and the Series 2012 Transportation Improvement Revenue Refunding 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

## *St. Johns County Debt Use and Source Summary*

*(continued)*  
**Enterprise Funds**

<b>Debt</b>	<b>Use</b>	<b>Source</b>
Utility State Revolving Loans	To finance necessary capital improvements to the County Water and Sewer 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
Utility Series 2016	To refinance and obtain cost savings for the Series 2006 Series Utility debt.	Water & Sewer User Fees
Utility Series 2021	To refinance and obtain cost savings for the Series 2013 and 2014 Series Utility debt.	Water & Sewer User Fees
PV Utility Series 2016	To refinance and obtain cost savings for the Series 2006 and 2007 PV Utility debt.	PV Utility Water & Sewer User Fees
PV Utility Trane Capital Lease	Master lease agreement with SunTrust Equipment Finance & Leasing, Corp. in connection with the guaranteed energy performance savings contract with Trane U.S., Inc. (PV Utility Services Portion).	PV Utility Water & Sewer User Fees
PV Utility State Revolving Loans	To finance necessary capital improvements to the County Water and Sewer System.	PV Utility Water & Sewer User Fees
Convention Center Series 2014	To refund the Series 1996 that financed the construction/purchase of a public convention center facility.	Convention Center Revenue

## Interfund Transfers Matrix

FUND	<u>TRANSFER TO (38101):</u>																SUB TOTAL
	0001 General Fund	1102 Health Dept.	1104 Building Services Fund	1113 Beach Fund	1151 Sheriff Impact Fees	1252 Court Innovation	1259 Legal Aid	1171 Fire District Fund	1274 Transit System Fund	1282 Vilano CRA Fund	1342 FEMA Emergency Disaster Relief Fund	1400 Community Based Care	1450 Cultural Events	2221 Coastal Debt	2234 Series 12 Trans Debt	2243 Public Facilities Debt	
0082 General Fund		\$4,000	\$299,863	\$1,248,906	\$25,000	\$81,539	\$296,736	\$3,000,000	\$276,489	\$79,690	\$386,412	\$89,428	\$194,253			\$413,292	\$6,395,608
### Transportation Trust																	\$0
1146 TDT Cat. III																	\$0
1147 TDT Cat. II												\$150,000					\$150,000
1148 TDT Cat. IV	\$454,859																\$454,859
1165 Impact Fees Pub.Bldg																	\$0
1168 E-911																	\$0
1172 Impact Fees Fire/EMS																	\$0
1185 Impact Fees Rds. Zn A															\$187,500		\$187,500
1188 Impact Fees Rds. Zn B															\$187,500		\$187,500
1191 Impact Fees Rds. Zn C															\$300,000		\$300,000
1195 Impact Fees Pks. Zn A																	\$0
1201 Impact Fees Pks. Zn C																	\$0
1203 TDT Cat. V	\$500,000			\$400,000										\$650,899			\$1,550,899
### Fire District Fund	\$1,105,000																\$1,105,000
1231 Trees & Landscaping																	\$0
1279 Flagler Estates CRA																	\$0
1281 W.Augustine CRA	\$513,336																\$513,336
1283 Vilano CRA	\$428,202																\$428,202
1288 Deerwood MSBU																	\$0
1301 Court Facilities																	\$0
1321 Coastal Highway														\$27,382			\$27,382
3436 Sherrif Facility Project					\$69,642												\$69,642
1503 Surcharge Projects																	\$0
### OPEB Trust Fund																	\$0
<b>TOTAL</b>	<b>\$3,001,397</b>	<b>\$4,000</b>	<b>\$299,863</b>	<b>\$1,648,906</b>	<b>\$94,642</b>	<b>\$81,539</b>	<b>\$296,736</b>	<b>\$3,000,000</b>	<b>\$276,489</b>	<b>\$79,690</b>	<b>\$386,412</b>	<b>\$89,428</b>	<b>\$344,253</b>	<b>\$678,281</b>	<b>\$675,000</b>	<b>\$413,292</b>	<b>\$11,369,928</b>

FUND	<u>TRANSFER TO (38101):</u>																SUB TOTAL
	2246 Comm Paper	2250 SJC CRA Debt	2255 Trane Debt	2258 Series 12 Sales Tax Debt	2260 Series 12 Chase Debt	2290 Series 15 Sales Tax Debt	2292 Series 15 Trans Debt	2294 Series 19 CBA Debt	2296 Series 21 Special Obligation Bonds	3340 Beach Renourish	3343 Coastal Hwy	3435 Sheriff Training	3447 LAMP Fund	3450 Capital Improvemnt Projects	3454 Golf Course Reconstruct n Fund	5505 Health Ins Fund	
0082 General Fund			\$241,561		\$1,279,698			\$659,397					\$500,000	\$33,500,000			\$36,180,656
### Transportation Trust								\$759,017									\$759,017
1146 TDT Cat. III															\$2,455,000		\$2,455,000
1147 TDT Cat. II																	\$0
1148 TDT Cat. IV																	\$0
1165 Impact Fees Pub.Bldg							\$1,042,049										\$1,042,049
1168 E-911																	\$0
1172 Impact Fees Fire/EMS						\$241,505		\$395,482									\$636,987
1185 Impact Fees Rds. Zn A							\$250,000		\$62,500								\$312,500
1188 Impact Fees Rds. Zn B							\$250,000		\$62,500								\$312,500
1191 Impact Fees Rds. Zn C							\$100,000		\$100,000								\$200,000
1195 Impact Fees Pks. Zn A				\$171,534					\$73,514								\$245,048
1201 Impact Fees Pks. Zn C				\$96,488					\$41,352								\$137,840
1203 TDT Cat. V										\$475,000	\$49,101						\$524,101
### Fire District Fund																	\$0
1231 Tree Bank Fund	\$800,000																\$800,000
1279 Flagler Estates CRA																	\$0
1281 W.Augustine CRA																	\$0
1283 Vilano CRA																	\$0
1288 Deerwood MSBU																	\$0
1301 Court Facilities								\$392,917									\$392,917
1321 Coastal Highway											\$224,488						\$224,488
1503 Surcharge Projects																	\$0
### OPEB Trust Fund																\$3,827,982	\$3,827,982
<b>TOTAL</b>	<b>\$800,000</b>	<b>\$0</b>	<b>\$241,561</b>	<b>\$268,022</b>	<b>\$1,279,698</b>	<b>\$2,042,571</b>	<b>\$600,000</b>	<b>\$1,447,796</b>	<b>\$339,866</b>	<b>\$475,000</b>	<b>\$273,589</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$33,500,000</b>	<b>\$2,455,000</b>	<b>\$3,827,982</b>	<b>\$48,051,085</b>

# ***GENERAL FUND***

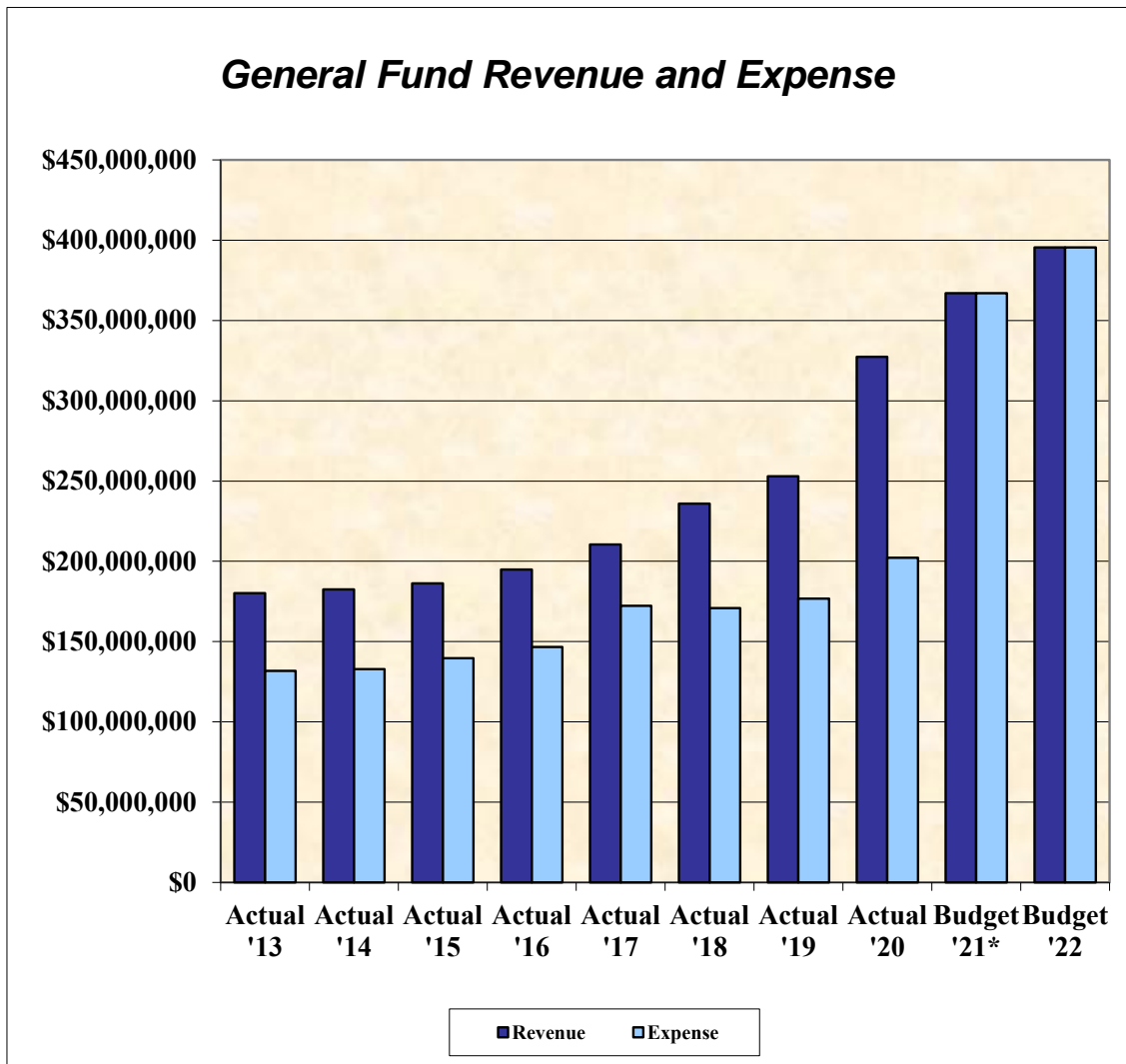
The General Fund is the largest and most diverse of the County's operating funds. It is used to account for all financial resources except those that are restricted to a specific use and therefore accounted for in separate funds. The major source of revenue for the General Fund is the property or ad 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 2021 BUDGET***

***FY 2022 BUDGET***

**\$367,016,147 \***

**\$395,443,638**



**Comment:** FY 2013-2020 Actual Expenditures reflect lower levels partly because of capital projects being carried over to the next year. For example, \$4,195,081 was carried over for the General Fund from FY 2020 to FY 2021. Otherwise, the end of the year General Fund Reserve, although budgeted, is not considered an actual expense.

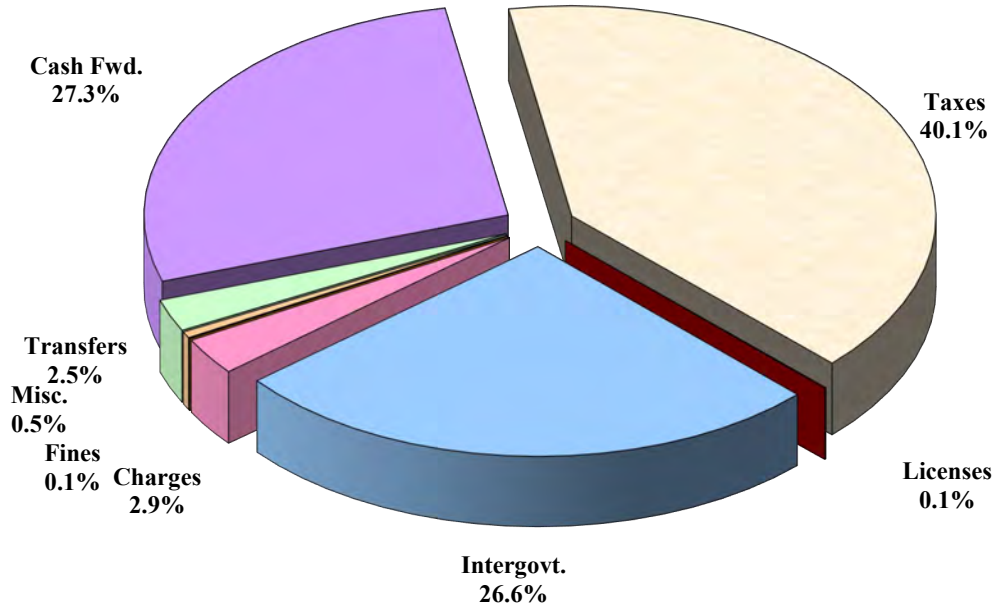
\* = As Amended as of January 2021.



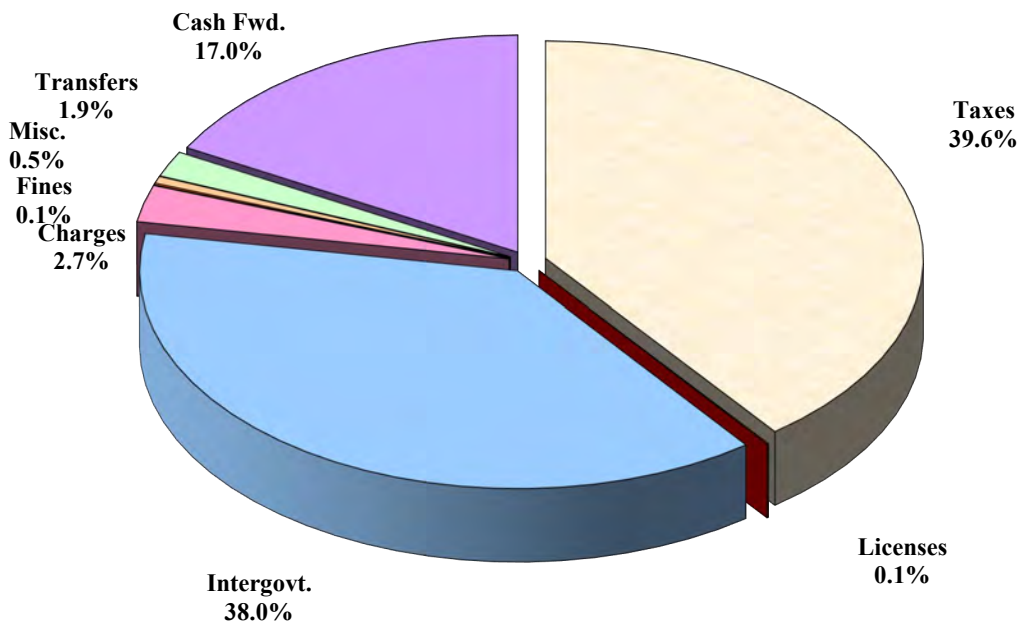
# GENERAL FUND

Where the money comes from...

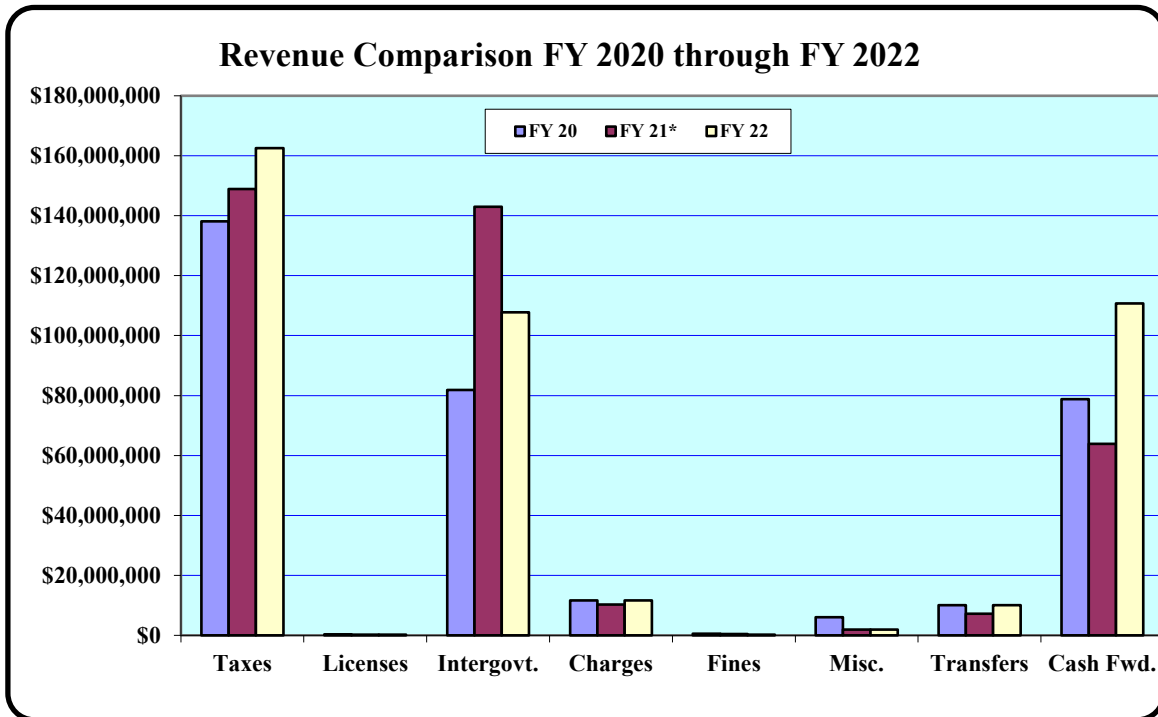
### FY 2022 General Fund Revenue



### FY 2021 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 9.1% due to a 9.3% increase in total taxable property value.

**Licenses & Permits** only reflect occupational licenses. A -0.1% change is projected based on trending.

**Intergovernmental Revenue** is projected to decrease -24.6% in FY 2022. The increase is primarily due to trending decrease in Federal and State Grant awards.

**Charges for Service** are projected to increase 13.4% in FY 2020. The increase primarily reflects impact, building, and plan & review fees indicating a increase in construction throughout the county.

**Fines & Forfeitures** are projected to decrease 40.0% according to recent trending.

**Miscellaneous Revenue**, which includes interest, is projected to increase 1.9% primarily due to an increase in interest rates.

**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 39.7% in FY 2022. 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 73.4% in FY 2022 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 '19	Actual FY '20	Adopted* FY '21	Adopted FY '22	% Change
<b>Taxes</b>					
Ad Valorem Taxes - Current	\$126,634,669	\$134,855,202	\$146,051,215	\$159,490,684	9.2%
Ad Valorem Taxes - Delinquent	264,040	360,670	125,500	300,000	139.0%
Hastings Utility Taxes	76	0	0	0	0.0%
Local Hastings Business Tax	1,092	1,070	500	500	0.0%
Other Franchise Fees	536,771	664,269	500,000	550,000	10.0%
Local Communication Service Tax	2,122,672	2,251,475	2,259,700	2,215,006	-2.0%
<b>Subtotal</b>	<b>\$129,559,320</b>	<b>\$138,132,686</b>	<b>\$148,936,915</b>	<b>\$162,556,190</b>	<b>9.1%</b>
<b>Licenses &amp; Permits</b>					
<b>License Agreement</b>					
Occupational Licenses	\$320,966	\$315,210	\$251,175	\$251,000	-0.1%
License Agreement	10	0	0	0	0.0%
<b>Subtotal</b>	<b>\$320,976</b>	<b>\$315,210</b>	<b>\$251,175</b>	<b>\$251,000</b>	<b>-0.1%</b>
<b>Intergovernmental Revenue</b>					
Federal Grant Revenue	\$108,155	\$92,288	\$70,339	\$132,491	88.4%
Federal Grant - General Government	73,043	0	291,618	0	-100.0%
Federal Grant - Public Safety	3,830,437	54,006,017	119,834,436	75,425,879	-37.1%
Federal Grant - Physical Environment	702,093	1,084,452	1,843,190	2,700,862	46.5%
Federal Grant - Transportation	0	21,522	0	0	0.0%
Federal Grant - Culture and Recreation	24,912	510,365	20,895	0	-100.0%
Federal Grant - Human Services	4,500	0	0	32,966	100.0%
Federal Payment In Lieu of Taxes	557	569	550	0	-100.0%
State Grant - Public Safety	427,779	359,041	581,931	222,783	-61.7%
State Grant - Physical Environment	0	0	70,000	0	-100.0%
State Grant - Human Services	8,921	0	0	0	0.0%
State Grant - Culture and Recreation	134,619	225,831	304,481	337,844	11.0%
State Grant - Transportation	2,196	0	0	0	0.0%
Other Grants - Culture and Recreation	3,500	2,000	57,673	75,000	30.0%
Other Grants - Public Safety	14,040	0	0	0	0.0%
Other Grants - General Government	0	0	0	250,000	100.0%
State Revenue Sharing	5,940,242	5,688,627	4,072,281	5,550,000	36.3%
Licenses - Insurance Agents	55,562	72,060	40,000	50,000	25.0%
Licenses - Mobile Home	64,448	65,451	60,620	63,500	4.8%
Licenses - Alcohol Beverages	102,194	105,221	100,495	111,000	10.5%
Racetrack Revenue	239,750	239,750	239,750	239,750	0.0%
Local Half Cent Sales Tax	14,871,108	14,448,299	10,623,660	17,600,000	65.7%
State Firearms Background	91	0	0	0	0.0%
Management Services - TDC	183,417	168,133	0	183,417	100.0%
Management Services - Utilities	1,999,547	1,999,547	1,999,547	1,999,547	0.0%
Management Services - Solid Waste	333,449	333,450	333,449	333,449	0.0%
Management Services - Fire Service	1,367,685	1,367,685	1,367,685	1,367,685	0.0%
Management Services - Building Services	566,413	566,413	566,413	566,413	0.0%

## GENERAL FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted* FY '21	Adopted FY '22	% Change
<b>Intergovernmental Revenue (continued)</b>					
Management Services - Transportation	248,982	248,982	248,982	248,982	0.0%
Management Services - Cultural Events					0.0%
Management Services - CBC	260,760	260,760	260,760	260,760	0.0%
Lease of Communication Tower	4,471	0	0	0	0.0%
School Board Reimbursement	10,427	5,214	0	0	0.0%
<b>Subtotal</b>	<b>\$31,583,298</b>	<b>\$81,871,677</b>	<b>\$142,988,755</b>	<b>\$107,752,328</b>	<b>-24.6%</b>
<b>Charges for Service</b>					
Zoning Fees	\$40,828	\$44,782	\$41,950	\$41,950	0.0%
Planning Fees	462,224	458,204	398,000	500,000	25.6%
Plans & Specifications Fees	101,702	99,284	90,000	120,000	33.3%
Property Registration Fees	73,725	136,075	59,275	0	-100.0%
Development Public Shelter Fees					0.0%
Sheriff - Civil Fees	137,157	104,515	132,000	75,000	-43.2%
Sheriff - Other Fees	8,458	5,677	8,500	3,500	-58.8%
Sheriff - HRS Fees	0	0	0	0	0.0%
Sheriff - Miscellaneous Fees	5,833	4,168	4,800	2,750	-42.7%
Supervisor of Elections Fees	13,045	(39,649)	9,000	0	-100.0%
Sale of Maps & Publications	26,624	16,332	19,500	15,000	-23.1%
VAB Fees	4,200	6,690	2,500	2,500	0.0%
School Board VAB Fees	0	0	0	0	0.0%
Development Fees	500,000	0	0	0	0.0%
Room & Board - Prisoners	63,608	28,874	51,000	0	-100.0%
Room & Board - County	0	0	0	0	0.0%
SJCSO SSN Incentive Fee	0	0	0	0	0.0%
Standby Ambulance/Fire Fees	0	0	0	0	0.0%
Ambulance Services Fees	6,377,400	6,283,700	6,525,000	6,525,000	0.0%
Ambulance - Mileage	1,009,353	1,044,260	1,010,000	1,140,000	12.9%
Miscellaneous Ambulance Fees	790	470	300	490	63.3%
Ambulance - Insurance Disallowances	(1,140,772)	(929,377)	(1,100,000)	(1,100,000)	0.0%
Medical Examiner Services Fees	125,550	146,784	125,000	135,000	8.0%
Plan Review Fees	2,098,022	2,043,669	1,600,000	2,106,000	31.6%
Vicious Dog Registration Fees	5,670	3,505	3,500	3,500	0.0%
Animal Impound Fees	7,215	4,520	5,000	4,000	-20.0%
Animal Adoption Fees	22,247	19,440	12,000	12,000	0.0%
Animal Miscellaneous Fees	16,551	10,290	7,800	7,800	0.0%
Animal Control Donations	45,230	18,934	0	0	0.0%
Animal Hearing Admin Fee	0	0	0	0	0.0%
Admissions	0	(60)	0	0	0.0%
Admissions - Tax Exempt	208,421	55,959	150,000	52,000	-65.3%
Rec Assoc Fees - Tax Exempt	32,329	25,922	13,800	25,000	81.2%
Cash Short / Over	65	(196)	0	0	0.0%

# GENERAL FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted* FY '21	Adopted FY '22	% Change
<b>Charges for Service (continued)</b>					
Code Enforcement Fee/Fine	8,965	0	0	0	0.0%
Condt Bnd Fin Review Fee	1,000	2,000	0	2,000	100.0%
Tax Exempt Self Promoter	37,061	26,071	24,500	20,000	-18.4%
Security Services Fee	0	0	0	0	0.0%
Facility Fee	2,419	0	0	0	0.0%
Pool Fees - YMCA	21,569	14,404	20,000	15,000	-25.0%
Park Maintenance Surcharge Fee	152,334	141,416	155,000	165,000	6.5%
Park Improvement Association Fee	32,999	38,020	0	8,000	100.0%
Impact Fees - 3% Administration Fee	1,391,175	1,759,457	820,000	1,750,000	113.4%
Commissions - Concession Sales	0	0	0	0	0.0%
Sale of Copies	5,281	5,838	4,000	4,000	0.0%
Commissions - Sales Tax	308	209	185	200	8.1%
Recycling Receipts	4,075	1,170	3,500	1,000	-71.4%
Road Fees - State	0	0	62,440	0	-100.0%
Reclaimed Water Fees	15,230	38,716	12,000	12,000	0.0%
<b>Subtotal</b>	<b>\$11,917,891</b>	<b>\$11,620,073</b>	<b>\$10,270,550</b>	<b>\$11,648,690</b>	<b>13.4%</b>
<b>Fines &amp; Forfeitures</b>					
County Criminal Court Costs	\$54,416	\$67,971	\$30,000	\$70,000	133.3%
Court Judgments and Fines	253,125	261,845	200,000	11,500	-94.3%
Court Fines and Costs	26,475	35,510	11,000	25,000	127.3%
Police Education	65,078	50,809	52,000	50,000	-3.8%
Domestic Violence Surcharge	26,910	27,018	21,500	21,500	0.0%
Library Fines	134,818	81,949	108,000	75,000	-30.6%
Service Charge - Returned Checks	922	1,070	0	0	0.0%
Public Defender Fees	2,571	2,868	1,500	1,500	0.0%
Attorney Fees	100	0	0	0	0.0%
Legal Settlements	180	14,816	0	0	0.0%
<b>Subtotal</b>	<b>\$564,595</b>	<b>\$543,856</b>	<b>\$424,000</b>	<b>\$254,500</b>	<b>-40.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$209,848	\$161,785	\$104,271	\$35,387	-66.1%
Interest Earnings - SBA	109,664	225,636	85,000	40,000	-52.9%
Interest Earnings-Tax Collection	292,810	197,231	105,000	5,000	-95.2%
Interest Earnings- Surplus Funds	409,944	855,686	275,000	525,000	90.9%
Interest Earnings- Money Market	248,834	67,505	95,000	7,200	-92.4%
Interest Earnings- Short Term	0	0	0	0	0.0%
Increase/Decrease Fair Market Value	596,386	2,668,589	0	0	0.0%
Interest Earnings - Mortgage	0	0	0	0	0.0%
FEIT Earnings	110,866	42,054	33,000	14,500	-56.1%
FEIT Fixed Earnings	1,200,682	251,988	225,000	1,500	-99.3%
Building Rental Income	3,443	555	555	0	-100.0%
Rental Income	12,079	3,600	3,600	3,600	0.0%

## GENERAL FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted* FY '21	Adopted FY '22	% Change
<b>Miscellaneous Revenue (continued)</b>					
Land and Right of Way Lease	0	0	0	0	0.0%
Rental Income - Tax Exempt	328,910	204,107	209,518	247,000	17.9%
Agriculture Center Rentals	0	0	0	0	0.0%
Tower Rental	67,826	70,353	69,540	69,540	0.0%
Parks Taxable Rental	156,191	112,286	115,000	103,000	-10.4%
Fairgrounds Rental	18,191	3,765	9,000	6,000	-33.3%
Fairgrounds Rental - Tax Exempt	485	75	0	0	0.0%
Billboard Lease/Rent	4,471	0	0	3,672	100.0%
Taxable Reservation Fees	2,398	309	0	0	0.0%
Tax Exempt Reservation Fees	75	0	0	0	0.0%
A/R Impact Fee Payments	0	0	0	0	0.0%
Annex Rentals	725	1,288	0	0	0.0%
Economic Environment Impact Fees	1,140	0	0	0	0.0%
Sale of Surplus County Property	369,766	891,409	552,000	600,000	8.7%
Insurance Proceeds	120,110	620	0	234,000	100.0%
Recoveries-Restitution	1,163	5,034	0	0	0.0%
Contributions	1,600	1,600	0	0	0.0%
Donations - Libraries	10,053	43,845	7,327	0	-100.0%
Donations - Private Sources	75,000	0	0	0	0.0%
Refunds - Prior Year Expenditures	77,986	162,329	0	0	0.0%
Miscellaneous Revenue	74,938	67,751	0	0	0.0%
Program Income	20,297	0	10,000	0	-100.0%
Rebates	0	6,275	0	0	0.0%
Guaranteed Energy Savings Fee	57,646	41,268	0	40,000	100.0%
Credit Check Fee	1,431	2,404	1,047	0	-100.0%
<b>Subtotal</b>	<b>\$4,584,958</b>	<b>\$6,089,347</b>	<b>\$1,899,858</b>	<b>\$1,935,399</b>	<b>1.9%</b>
<b>Total Revenue</b>					
Statutory Reduction	\$0	\$0	(\$8,817,499)	(\$9,735,501)	10.4%
<b>Est Rev Available for Appropriation</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$8,817,499)</b>	<b>(\$9,735,501)</b>	<b>10.4%</b>
<b>Other Financing Sources</b>					
Builder Installment Payments	\$0	\$0	\$0	\$0	0.0%
Debt Proceeds	0	0	0	0	0.0%
Advance from Funds	0	0	281,315	754,951	168.4%
Transfer from Fire District Comm.	0	0	0	1,078,000	100.0%
Transfer from Fire District Landscaping	0	0	0	27,000	100.0%
Transfer from Funds	1,743,490	2,378,931	2,194,753	0	-100.0%
Transfer from Clerk	763,058	1,206,687	500,000	850,000	70.0%
Transfer from Sheriff	509,919	656,324	0	25,000	100.0%
Transfer from Property Appraiser	637,955	426,410	403,581	400,000	-0.9%

## GENERAL FUND REVENUE SUMMARY

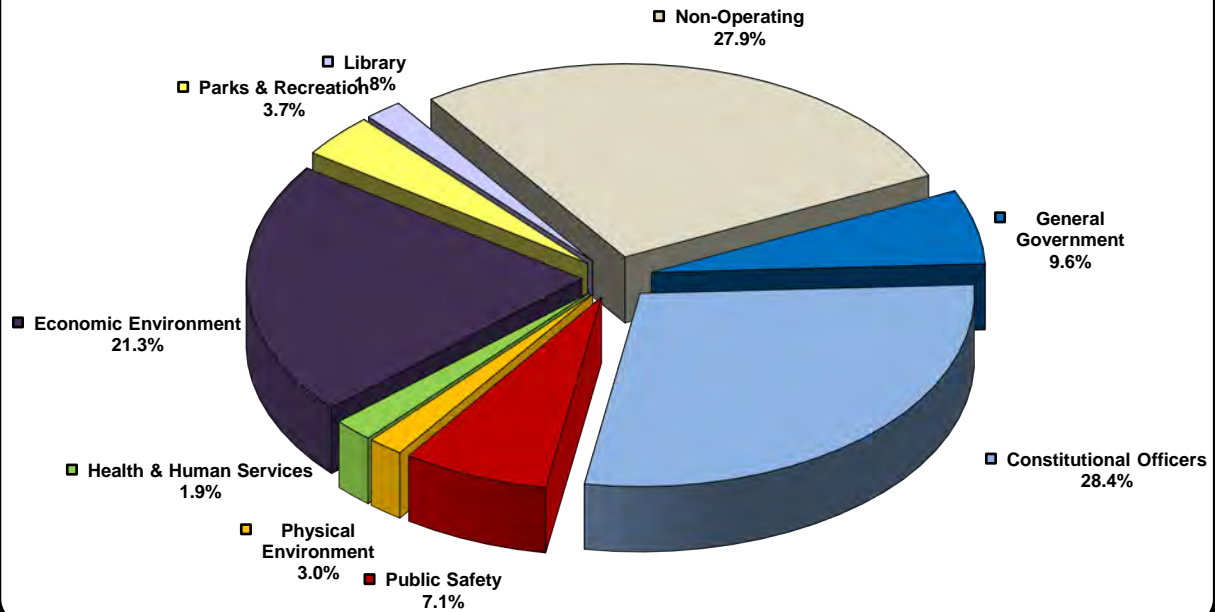
Category	Actual FY '19	Actual FY '20	Adopted* FY '21	Adopted FY '22	% Change
<b>Other Financing Sources (continued)</b>					
Transfer from Tax Collector	4,857,108	5,184,802	3,800,000	5,000,000	31.6%
Transfer from Supervisor of Election	0	178,313	0	0	0.0%
Transfer from TDT	0	0	0	454,859	100.0%
Transfer from TDT PVB Feasibility	0	0	0	500,000	100.0%
Transfer from Vilano CRA	0	0	0	428,202	100.0%
Transfer from W Aug CRA	0	0	0	513,336	100.0%
<b>Subtotal</b>	<b>\$8,511,530</b>	<b>\$10,031,467</b>	<b>\$7,179,649</b>	<b>\$10,031,348</b>	<b>39.7%</b>
Estimated Cash Carryforward	<b>\$65,997,066</b>	<b>\$78,786,566</b>	<b>\$63,882,744</b>	<b>\$110,749,684</b>	<b>73.4%</b>
<b>Total Available Resources</b>	<b>\$253,039,634</b>	<b>\$327,390,882</b>	<b>\$367,016,147</b>	<b>\$395,443,638</b>	<b>7.7%</b>

\* = amended as of January 31, 2021

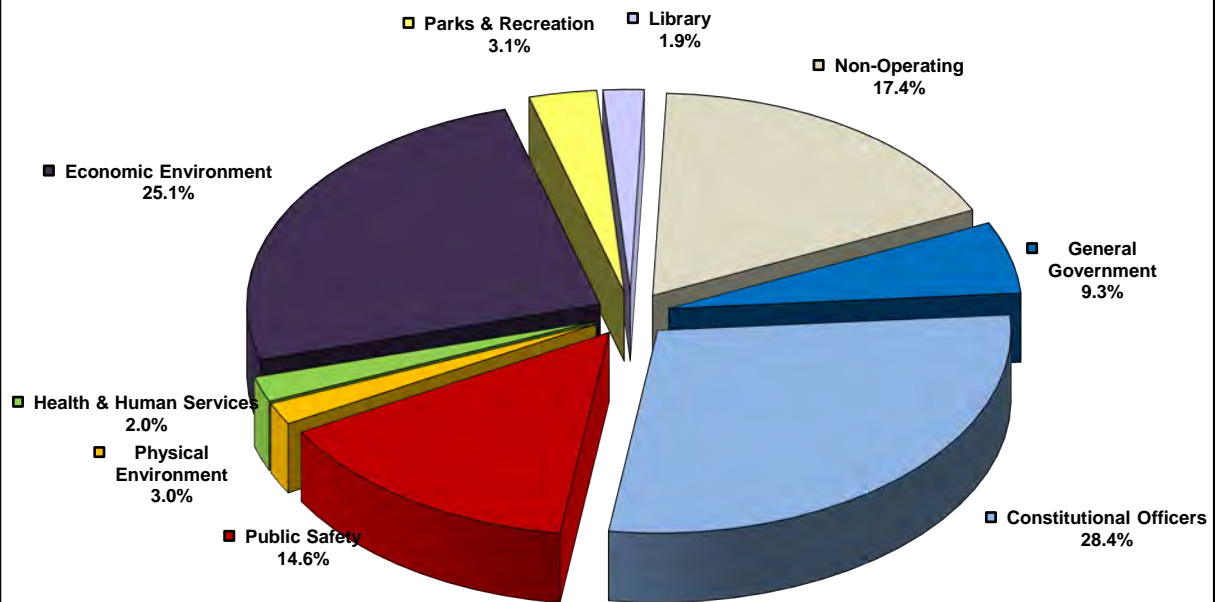
# GENERAL FUND

Where the money goes by Service Area...

## FY 2022 General Fund Appropriations by Service Area



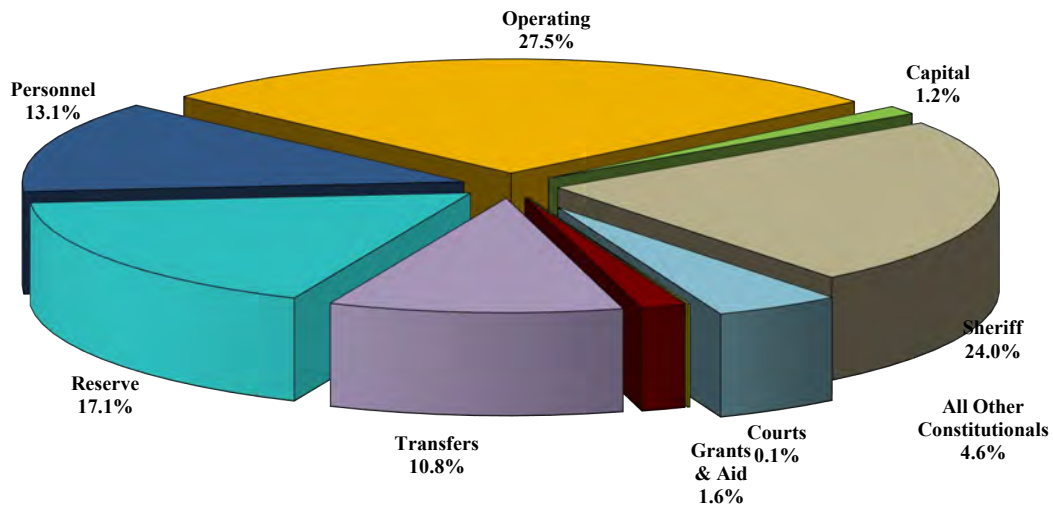
## FY 2021 General Fund Appropriations by Service Area





# GENERAL FUND

FY 2022 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.

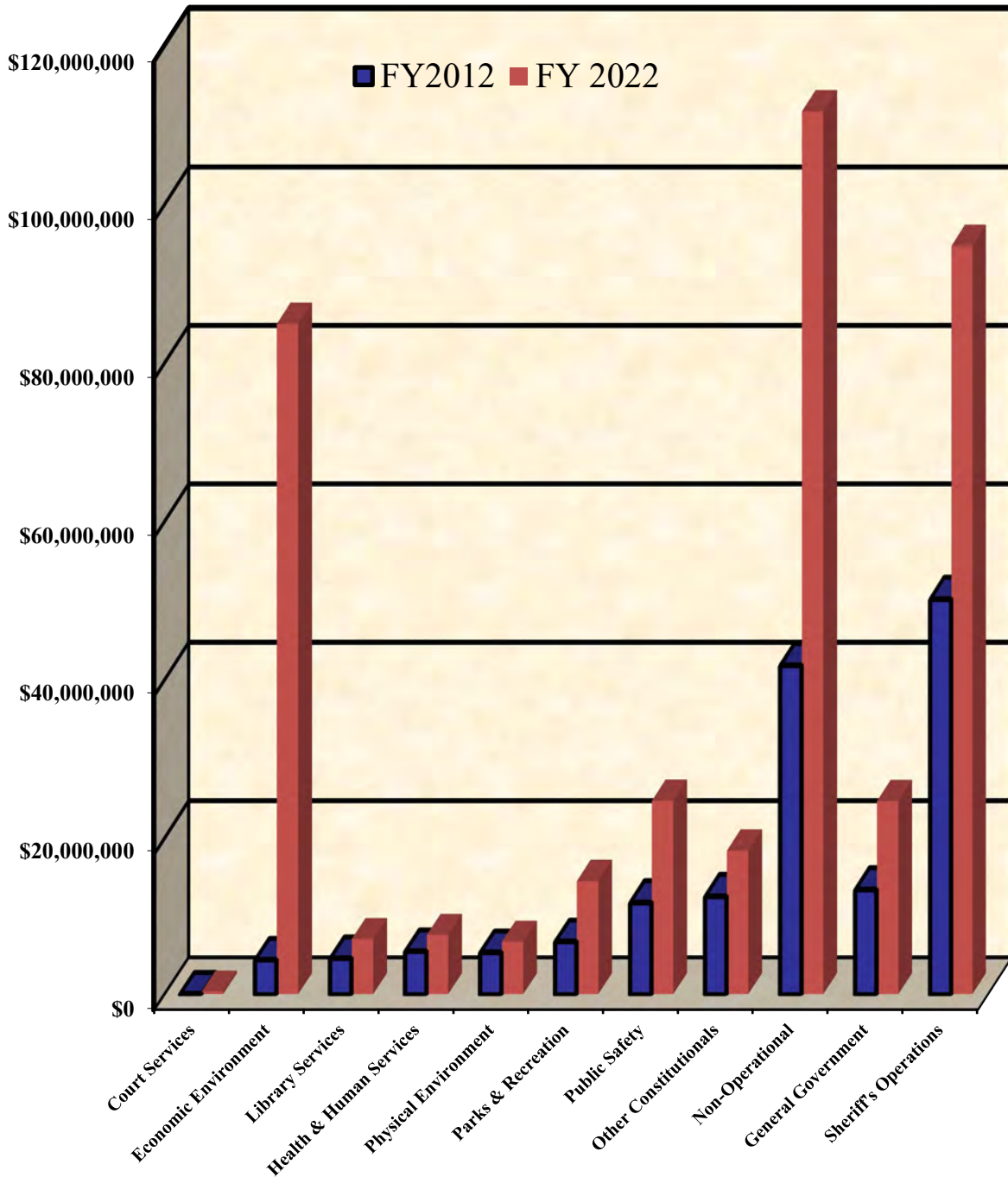
**Constitutional Officers & Court Services** expenditures include County support of the Clerk of Courts, Court operations, the Sheriff's operations including Detention Facilities, and the Supervisor of Elections. The Tax Collector and Property Appraiser are also supported through commissions.

**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 2012 and FY 2022



**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 '19	Actual FY '20	Adopted* FY '21	Adopted FY '22	% Change
<b>General Government</b>					
Board of County Commissioners	\$1,039,410	\$1,031,772	\$1,094,041	\$1,240,677	13.4%
County Attorney	1,155,962	1,345,848	1,518,304	1,745,133	14.9%
County Administration	1,515,723	1,622,255	1,380,260	1,417,210	2.7%
Intergovernmental Services	0	(25)	0	757,830	100.0%
Personnel Services	940,721	1,214,906	1,410,218	2,245,654	59.2%
Information Systems	3,502,050	3,721,112	4,342,321	4,414,755	1.7%
Management & Budget	920,812	989,991	1,265,228	1,334,307	5.5%
Purchasing	547,983	512,134	817,698	1,143,646	39.9%
Risk Management	146,577	151,664	171,320	184,505	7.7%
Construction Services	510,178	398,610	421,273	594,804	41.2%
Facilities Management	3,194,906	3,733,497	4,791,620	5,575,501	16.4%
Building Operations	4,600,832	3,986,711	4,361,176	4,760,203	9.1%
<b>Subtotal</b>	<b>\$18,075,154</b>	<b>\$18,708,475</b>	<b>\$21,573,459</b>	<b>\$25,414,225</b>	<b>17.8%</b>
<b>Constitutional Officers &amp; Court Services</b>					
<b>Clerk of Court</b>					
County Court	\$183,550	\$150,000	\$150,000	\$200,000	33.3%
Finance Department	1,986,900	1,971,800	1,947,800	2,322,691	19.2%
<b>Sheriff's Office</b>					
Law Enforcement Operations	49,962,172	55,930,311	61,730,675	66,025,547	7.0%
Corrections Division	21,715,372	22,330,394	22,921,659	24,100,391	5.1%
Bailiffs Section	1,798,262	1,689,920	1,842,547	2,027,547	10.0%
School Guard Crossing	788,227	974,920	1,102,613	1,339,266	21.5%
Inmate Healthcare	1,049,220	774,131	1,212,837	1,220,196	0.6%
School Safety Subsidy	1,000,000	0	0	0	0.0%
<b>Property Appraiser</b>	4,599,177	4,510,190	4,391,019	4,848,160	10.4%
<b>Supervisor of Elections</b>	2,024,670	2,538,652	2,584,633	2,989,930	15.7%
<b>Tax Collector</b>	5,973,551	6,393,107	7,351,898	8,004,723	8.9%
<b>Court Services</b>					
Circuit Court	11,190	9,484	19,120	19,059	-0.3%
County Court	3,986	3,051	6,240	6,210	-0.5%
Court Reporting	1,339	1,452	1,495	1,563	4.5%
Veterans Court	67,760	66,986	84,700	85,172	0.6%
Guardian Ad Litem	77,386	77,554	82,310	87,307	6.1%
States Attorney	18,045	17,677	20,130	23,466	16.6%
Public Defender	621	527	1,021	1,016	-0.5%
Juvenile Justice	137,713	188,782	211,070	197,523	-6.4%
<b>Subtotal</b>	<b>\$91,399,141</b>	<b>\$97,628,938</b>	<b>\$105,661,767</b>	<b>\$113,499,767</b>	<b>7.4%</b>

## GENERAL FUND EXPENDITURE SUMMARY (cont.)

Department / Program	Actual FY '19	Actual FY '20	Adopted* FY '21	Adopted FY '22	% Change
<b>Public Safety</b>					
Codes Enforcement	\$607,345	\$620,811	\$0	\$0	0.0%
Animal Control	1,327,442	1,171,211	1,388,439	1,546,273	11.4%
Communications	1,498,355	1,499,342	1,528,409	2,092,847	36.9%
Emergency Management	770,532	873,339	1,267,447	1,320,879	4.2%
Emergency Medical Services	11,725,555	11,845,250	12,223,246	13,405,681	9.7%
Interoperable Radio System	1,015,429	1,601,777	996,475	1,292,862	29.7%
Medical Examiner	594,951	668,122	900,852	756,895	-16.0%
Sheriff's Complex Maintenance	1,617,861	1,548,562	1,962,507	2,185,816	11.4%
Disaster Recovery	3,279,767	1,883,620	1,153,810	826,348	-28.4%
COVID-19 Cares Act	0	3,482,856	28,500,000	556,495	-98.0%
Facilities Management - Public Safety Projects	917,528	383,181	500,249	1,234,812	146.8%
<b>Subtotal</b>	<b>\$23,354,765</b>	<b>\$25,578,071</b>	<b>\$50,421,434</b>	<b>\$25,218,908</b>	<b>-50.0%</b>
<b>Physical Environment</b>					
Agriculture & Home Economics	\$630,476	\$653,380	\$745,752	\$757,384	1.6%
Growth Management	4,668,486	4,560,895	5,403,403	5,766,625	6.7%
<b>Physical Environment - Independent Agencies:</b>					
Hastings Agricultural Research	\$93,599	\$93,599	\$93,599	\$93,599	0.0%
Soil & Water Conservation District	62,265	63,044	64,733	68,200	5.4%
N.E. Florida Reg. Planning Council	94,183	97,884	97,884	97,884	0.0%
Ponte Vedra Zoning & Adjust. Board	19,415	18,959	18,641	17,755	-4.8%
<b>Subtotal</b>	<b>\$5,568,424</b>	<b>\$5,487,761</b>	<b>\$6,424,012</b>	<b>\$6,801,447</b>	<b>5.9%</b>
<b>Health &amp; Human Services</b>					
Social Services	2,821,047	2,859,697	3,358,416	3,602,694	7.3%
Veteran Services	295,446	297,818	312,017	481,436	54.3%
<b>Human Services - Independent Agencies:</b>					
Alpha Omega Miracle Home	0	40,834	40,834	40,834	0.0%
Betty Griffin House	189,059	236,324	236,324	236,324	0.0%
Betty Griffin House - Hope Program	0	50,000	50,000	50,000	0.0%
Early Learning Coalition of Putnam and St. Johns	133,712	133,712	133,712	133,712	0.0%
Emergency Svcs/Homeless Coalition	66,581	83,226	83,226	90,474	8.7%
EPIC Adult & Juvenile Drug Court **	160,967	214,910	214,910	214,910	0.0%
EPIC – SJC Intensive Care Coordination	102,551	165,471	165,471	165,471	0.0%
EPIC Recovery (Detoxification) Center	287,214	331,284	348,663	348,663	0.0%
Good Samaritan Health Centers	60,012	101,653	101,653	101,653	0.0%

# GENERAL FUND EXPENDITURE SUMMARY (cont.)

Department / Program	Actual FY '19	Actual FY '20	Adopted* FY '21	Adopted FY '22	% Change
<b>Human Services - Independent Agencies (continued):</b>					
SJC Council on Aging for OAA/CCE	166,766	157,701	157,701	157,701	0.0%
SJC Council on Aging Insurance	4,395	4,739	5,166	6,050	17.1%
SJC Welfare Federation	94,558	94,558	94,558	0	-100.0%
S.A.Y.S. - Community Action Team	0	58,623	58,623	58,623	0.0%
S.A.Y.S. - Mobile Crisis Response Team	110,993	132,947	138,758	138,758	0.0%
St. Francis House	76,063	95,079	95,079	102,327	7.6%
Flagler Hospital - Medicaid Buyback	0	350,156	350,000	350,000	0.0%
Flagler Hospital - Care Coordination	0	120,000	120,000	120,000	0.0%
Stewart-Marshman	349,992	229,992	350,000	230,000	-34.3%
Northeast Florida Fire Watch Council	0	15,000	25,000	30,000	20.0%
Grant Management Software	37,190	37,190	40,221	40,221	0.0%
Grant Match - Epic Detox Expansion	0	0	200,000	0	-100.0%
<b>Subtotal</b>	<b>\$4,956,546</b>	<b>\$5,810,914</b>	<b>\$6,680,332</b>	<b>\$6,699,851</b>	<b>0.3%</b>
<b>Economic Environment</b>					
St. Johns Housing Partnership	\$20,700	\$29,938	\$29,938	\$110,000	267.4%
Housing / Community Services	1,289,264	1,467,158	4,861,312	3,714,934	-23.6%
Economic Development	1,153,754	1,698,694	1,584,360	3,487,740	120.1%
Lincolnton CRA	264,010	340,205	380,295	455,118	19.7%
Historic CRA	392,449	487,158	536,404	528,460	-1.5%
CDBG-Disaster Recovery	733,713	4,138,296	84,719,114	76,128,420	-10.1%
<b>Subtotal</b>	<b>\$3,853,890</b>	<b>\$8,161,449</b>	<b>\$92,111,423</b>	<b>\$84,424,672</b>	<b>-8.3%</b>
<b>Culture &amp; Recreation</b>					
Recreation Programs & Facilities	\$7,984,774	\$7,835,728	\$9,328,605	\$10,813,123	15.9%
Aquatics Program	376,735	361,951	470,515	450,035	-4.4%
Library Services	6,205,827	6,086,566	6,866,189	7,154,698	4.2%
Facilities Management - Culture & Recreation Projects	730,191	1,600,914	1,597,487	3,263,853	104.3%
<b>Subtotal</b>	<b>\$15,297,527</b>	<b>\$15,885,159</b>	<b>\$18,262,796</b>	<b>\$21,681,709</b>	<b>18.7%</b>
<b>Non-Operational</b>					
EMS Bad Debts	\$1,326,987	\$1,395,295	\$1,930,600	\$1,500,000	-22.3%
Transfers to Funds	13,018,553	23,557,567	5,956,912	42,576,264	614.7%
Reserves: Restricted	0	0	12,442,664	14,247,979	14.5%
Reserves: Working Capital	0	0	34,410,195	33,820,000	-1.7%
Reserves: Unrestricted (including BCC 1%)	0	0	11,140,553	19,558,816	75.6%
<b>Subtotal</b>	<b>\$14,345,540</b>	<b>\$24,952,862</b>	<b>\$65,880,924</b>	<b>\$111,703,059</b>	<b>69.6%</b>
<b>GRAND TOTAL</b>	<b>\$176,850,987</b>	<b>\$202,213,629</b>	<b>\$367,016,147</b>	<b>\$395,443,638</b>	<b>7.7%</b>

Note: FY '19 and FY '20 Reserves are zero because reserves are not recognized as actual expenditures.

\* = amended as of January 31, 2021

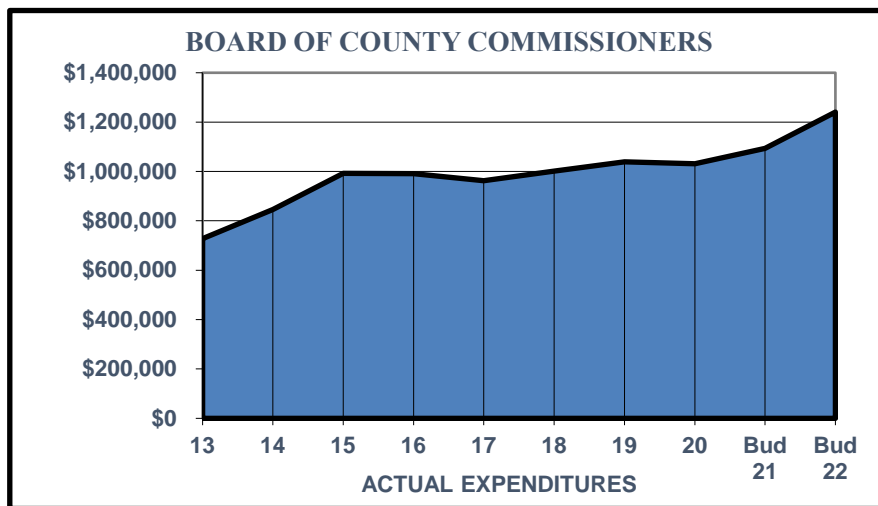
## GENERAL FUND

**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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects normal operating activities.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$847,036	\$871,315	\$866,635	\$905,306	\$1,042,671
Operating Expenses	\$155,976	\$168,095	\$165,137	\$188,735	\$198,006
Capital Outlay	0	0	0	0	0
Other	-1,559	0	0	0	0
<b>TOTAL</b>	<b>\$1,001,453</b>	<b>\$1,039,410</b>	<b>\$1,031,772</b>	<b>\$1,094,041</b>	<b>\$1,240,677</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal -- Economic Development: Thriving and Emerging Economic Opportunities**

- ◆ Approved economic development incentives for Encompass Health Rehabilitation Hospital of St. Augustine, a 47,700-square-foot rehabilitation hospital that will house a 40-bed facility to provide rehabilitative care. The project is expected to be complete in the first quarter of 2022 and will bring 125 new high-wage jobs.
- ◆ Approved economic development incentives for St. Vincent's Health System, Inc. to construct Ascension St. Vincent's St. Johns County, a new hospital campus that will offer various healthcare services to residents. The project, expected to be complete in summer 2022, will bring 450 new high-wage jobs.
- ◆ Approved funding assistance for local businesses impacted by COVID-19 the Small Business Emergency Assistance Program, the Back to Business Program, and the St. Johns County CARES Small Business Recovery Program.

#### **St. Johns County Goal -- World-Class Living**

- ◆ For the tenth year in a row, the County was ranked #1 in Florida in the Annual County Health Rankings released by the Robert Wood Johnson Foundation/University of Wisconsin's Population Health Institute.
- ◆ St. Johns County's unemployment rate at the end of FY 21 was 2.9% lower than the state and national averages.
- ◆ Approved a plan for American Rescue Plan Act of 2021 where the initial phase of the multi-year program focuses on the expenditure of \$7.84 million in funding as a response to the current public health emergency, addressing the negative economic impacts caused by the pandemic and providing premium pay for public services associated with the COVID-19 pandemic.

#### **St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

- ◆ Approved a Fiscal Year 2022 budget in full accordance with Florida Statutes.

#### **St. Johns County Goal -- Customer Service: Putting People First**

- ◆ Continued to hold Special Board Meetings each week through February 2021 to provide an Emergency Management Update and Extend the Local State of Emergency related to COVID-19, along with considering any other business that came before the Board. All meetings allowed for public comment on each item.

### KEY OBJECTIVES:

#### **St. Johns County Goal -- Economic Development: Thriving and Emerging Economic Opportunities**

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

#### **St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

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

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- 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 '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalent (FTEs)	3	3	4
	Number of Full-time Equivalent - Elected	5	5	5
	Total Operating and Maintenance Expenditures	\$1,031,772	\$1,104,475	\$1,240,677
O U T P U T	# of BCC Meetings (including special & emergency)	49	44	44
	Number of Resolutions & Ordinances Adopted	578	632	632
	Number of Committee Appointments	34	43	43
E F F I C I E N C Y	Per Capita Cost of Program (Adjusted for Inflation)	\$3.94	\$4.01	\$4.28
	% Program Cost of Total County Budget (w/o Reserves)	0.19%	0.17%	0.12%
	% Program Cost of General Fund Budget (w/o Reserves)	0.51%	0.49%	.31%
E F F E C T	County Unemployment Rate	4.1%	2.9%	2.7%
	Aggregate County Millage Rate Increase (Decrease)	0.0001	(0.4382)	0.0017
	Property Taxes Paid Per Capita (Inflation Adjusted)	\$761	\$756	\$784

## GENERAL FUND

**SERVICE AREA:** GENERAL GOVERNMENT

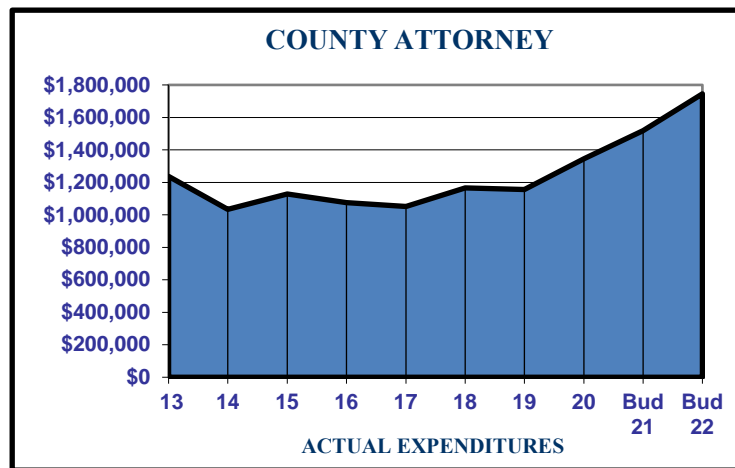
**DEPARTMENT:** COUNTY ATTORNEY

**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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects normal operating conditions.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$954,448	\$1,001,213	\$1,129,630	\$1,283,322	\$1,506,080
Operating Expenses	212,274	154,749	206,718	234,982	239,053
Other	0	0	9,500		0
<b>TOTAL</b>	<b>\$1,166,722</b>	<b>\$1,155,962</b>	<b>\$1,345,848</b>	<b>\$1,518,304</b>	<b>\$1,745,133</b>



## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play

- ◆ Assisted and reviewed the application and other documents for economic development incentives regarding Encompass Health Rehabilitation Hospital of St. Augustine, LLC, which provides rehabilitative care.
- ◆ Assisted and reviewed the application and other documents for economic development incentives regarding Ascension St. Vincent's St. Johns County Hospital Campus, which provides a hospital, medical offices, and supporting uses of healthcare services.

#### St. Johns County Goal -- Promote the County's Health, Safety, and Welfare

- ◆ Advised the Board and all County Departments in actively responding to COVID-19 emergency needs. Multiple special emergency meetings, proclamations, and orders were prepared and passed to ensure public safety, as well as provide emergency services to constituents.
- ◆ Assisted Public Works drafting the South Ponte Vedra Blvd. and Coastal Highway Dune and Beach Restoration Municipal Service Taxing Unit Ordinance.
- ◆ Successfully defended the County's interest against various civil claims.
- ◆ Assisted Growth Management in drafting for adoption an Ordinance for Short Term Rentals.
- ◆ Assisted in drafting updates and consolidating two Ordinances into one regarding LAMP, specifically the sections pertaining to membership requirements and acquisition of property.
- ◆ Assisted the Tourist Development Council in drafting for adoption an Ordinance levying and imposing an additional one percent Tourist Development Tax.

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ Acknowledged, gathered records, and assisted staff by monitoring and reviewing in excess of 597 public records requests and responses; reviewed and negotiated more than 850 contracts; and advised on over 300 incoming Growth Management WATS applications routed from various departments requiring legal review.

### OBJECTIVES:

#### St. Johns County Goal -- Promote the County's Health, Safety, and Welfare

- 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 '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	9	9	9
	Total Operating and Maintenance Expenditures	\$1,336,348	\$1,400,652	\$1,745,133
	Number of Full-time Attorneys	5	6	6
O U T P U T	# of BCC Meetings (incl. Special & Emergency)	47	44	44
	Number of Resolutions & Ordinances Adopted	514	632	632
	Number of Contracts Reviewed	850	850	850
E F F I C I E N C Y	Per Capita Cost of Program (Adjusted for Inflation)	\$5.10	\$5.08	\$6.02
	# of BCC Agenda Items Reviewed per Attorney	134.4	157.6	157.6
	# Resolutions & Ordinances per Attorney	102.8	126.4	126.4
E F F E C T	Outside Legal Fees as % of Total Program Cost	13.3%	12.4%	11%

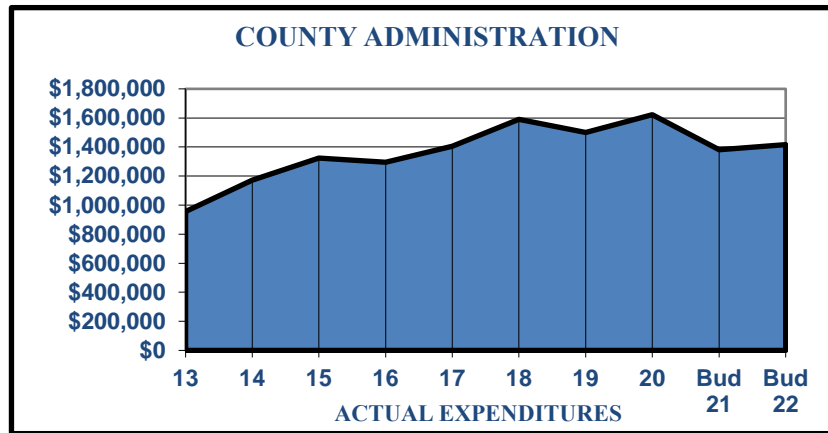
## GENERAL FUND

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

**PROGRAM DESCRIPTION:**

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

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



**FY 2022 BUDGET HIGHLIGHTS:** In FY 2022 a new department was created separating Public Affairs from Administration. The Administration FY 2022 budget reflects the movement of 2 Public Affairs FTEs and associated program expenditures from Administration to the new Public Affairs Department.

**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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$1,229,686	\$1,316,805	\$1,414,785	\$1,105,733	\$1,098,105
Operating Expenses	150,357	198,918	207,407	271,527	274,305
Capital Outlay	210,544	0	0	3,000	44,800
<b>TOTAL</b>	<b>\$1,590,587</b>	<b>\$1,515,723</b>	<b>\$1,622,255</b>	<b>\$1,380,260</b>	<b>\$1,417,210</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal -- Economic Development: Thriving and Emerging Economic Opportunities**

- ◆ The Board of County Commissioners approved economic development incentives for a speculative office building totaling more than 62,500 square feet in Ponte Vedra Beach and for The Link, a technology innovation hub, co-working space, and activity center in Nocatee Town Center. The County also focused on funding assistance for local businesses impacted by COVID-19 by initiating a personal protective equipment program, the Small Business Emergency Assistance Program, the Back to Business Program, and the St. Johns County CARES Small Business Recovery Program.
- ◆ St. Johns County's unemployment rate was 2.7 percent in February 2020. The County launched numerous programs during the spring and summer to combat the impact of COVID-19 within the community and promote health, safety, and welfare for residents and local businesses. For the ninth year in a row, the County was ranked #1 in Florida in the Annual County Health Rankings according to the Robert Wood Johnson Foundation.

#### **St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

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

### KEY OBJECTIVES:

#### **St. Johns County Goal -- Economic Development: Thriving and Emerging Economic Opportunities**

- Complete initial development of the County's branding and marketing campaign to reach new geographic regions and targeted industries.
- Attract new and existing business development, expand and diversify the tax base, and create new high-wage jobs for St. Johns County residents.

#### **St. Johns County Goal -- Customer Service: Putting People First**

- Serve the public with compassion during every conversation and interaction within 48 business hours of initial contact.
- Direct, support, and lead County departments and programs to successfully implement the policies and vision of the Board of County Commissioners.

#### **St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

- Discover and execute cost savings throughout the County.
- Administer programs that foster well-crafted and systematically practiced fiscal policies, sound financial management, and long-range planning.

PERFORMANCE MEASURE		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	8.6	8.9	6.9
	Total Operating and Maintenance Expenditures	\$1,414,785	\$1,259,519	\$1,372,410
O U T P U T	# of Board Meeting Agendas Prepared (including special & emergency)	49	43	30
	Number of Resolutions & Ordinances Adopted	578	481	450
	Total # of Complaints to Administration Addressed	406	298	500
E F F I C	Per Capita Cost of Program (Adjusted for Inflation)	\$6.16	\$4.57	\$4.74
	% Program Cost of Total County Budget	0.26%	.20%	.11%
	# of BCC Agenda Items Reviewed	863	951	684
E F F E C T	% of Board Meeting Agendas Prepared On-Time	100%	100%	100%
	Aggregate County Millage Rate Increase (Decrease)	0.0001	(0.4382)	0.0017
	Property Taxes Paid Per Capita	\$761	\$756	\$784

## GENERAL FUND

**SERVICE AREA:** GENERAL GOVERNMENT

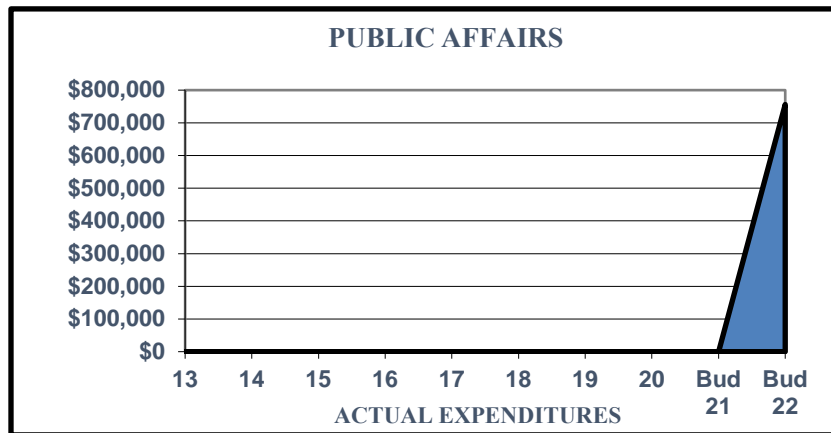
**DEPARTMENT:** PUBLIC AFFAIRS

**PROGRAM:** PUBLIC AFFAIRS

**PROGRAM DESCRIPTION:**

The Office of Public Affairs provides accurate, timely, and effective communication about the county’s goals, priorities, programs, and initiatives to residents and visitors. Public Affairs works closely with media to ensure the County’s voice is included in news coverage. This department is also responsible for Government Television (GTV) programming to County citizens including televising all Board of County Commissioner meetings for the public. These meetings are also streamed over the internet. Another avenue of citizen engagement and awareness is through social media. Through these social media platforms such as Facebook, Twitter, NextDoor and YouTube, St. Johns County has a unique opportunity communicate to the broader community regarding programs, services, alerts, and more.

**MISSION:** The Office of Public Affairs strives to increase public awareness and understanding by using effective communications strategies, consistent messaging, and relevant information so that County citizens can be better informed.



**FY 2022 BUDGET HIGHLIGHTS:** The budget for Public Affairs was previously housed within the County Administration Department. The new department incorporates personnel and operating previously included in County Administration and Management Information System departments.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$0	\$0	\$0	\$0	\$530,196
Operating Expenses	0	0	0	0	225,834
Capital Outlay	0	0	0	0	1,800
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$757,830</b>

## GENERAL FUND

**MAJOR ACCOMPLISHMENTS LAST YEAR:**

**St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play**

- ◆ The County’s main Facebook page saw a 10% increase in page likes and the County’s Twitter page received an average of 44,858 tweet impressions for FY ’21.
- ◆ Public Affairs was responsible for coordinating St. Johns County’s 200<sup>th</sup> anniversary. This year-long programming included a time capsule ceremony, an educational symposium, a dedicated Geocache program, and other programs to help celebrate this momentous occasion.

**St. Johns County Goal -- Customer Service: Putting People First**

- ◆ Public Affairs continues to elevate the transparency of St. Johns County government through various newsletters including the Board of County Commissioners’ quarterly newsletters, Parks and Recreation monthly newsletter, St. Johns Golf Club bi-monthly newsletter, and the newly-established “The Beach Brief”, which is released monthly as well.
- ◆ The office of Public Affairs also helped to increase public awareness last year by hosting town halls and groundbreaking events on various projects throughout the county, most notably, we held several town halls to inform the public about the FEMA Dune Enhancement Project.

**St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- ◆ The Office of Public Affairs was uniquely situated within the COVID-19 recovery and response efforts throughout Fiscal Year 2021, including the messaging of vaccines, testing sites, and other urgent updates. In December 2020, Public Affairs played an integral role in establishing a countywide text alert system to allow residents to receive timely updates directly to their phones regarding COVID-19 vaccines.

**KEY OBJECTIVES:**

**St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play**

- Increase awareness of the high quality of life in St. Johns County through the promotion, branding, and targeted marketing of the County’s success stories, including its people, programs, initiatives, and natural amenities.

**St. Johns County Goal -- Customer Service: Putting People First**

- Elevate customer service to the County’s residents, businesses, and other stakeholders through increased transparency, effective communication strategy, and access to elected officials, departments and divisions.

**St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- Develop communication strategy to promote infrastructure projects and initiatives. A major component of a successful project, is communicating with residents early and effectively. The St. Johns County Office of Public Affairs will work closely with department heads to identify high-interest and high-priority projects that warrant specialized promotion and engagement with the public.

PERFORMANCE MEASURE		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	0	0	5
	Total Operating and Maintenance Expenditures	\$0	\$0	\$756,030
O U T P U T	Total # of Public Meetings broadcast and recorded.	N/A	79	80
	Engage with local media to cover county initiatives	N/A	N/A	3 news stories per month
	Supporting townhalls for departments	N/A	5	10
E F F I C	Per Capita Cost of Program (Adjusted for Inflation)	N/A	N/A	\$2.60
	% Program Cost of Total County Budget	N/A	N/A	0.05%
E F F E C T	Increase social media followers	N/A	131,000	133,000
	Increase subscriptions to county newsletters	N/A	13,850	14,150

## GENERAL FUND

**SERVICE AREA:** GENERAL GOVERNMENT

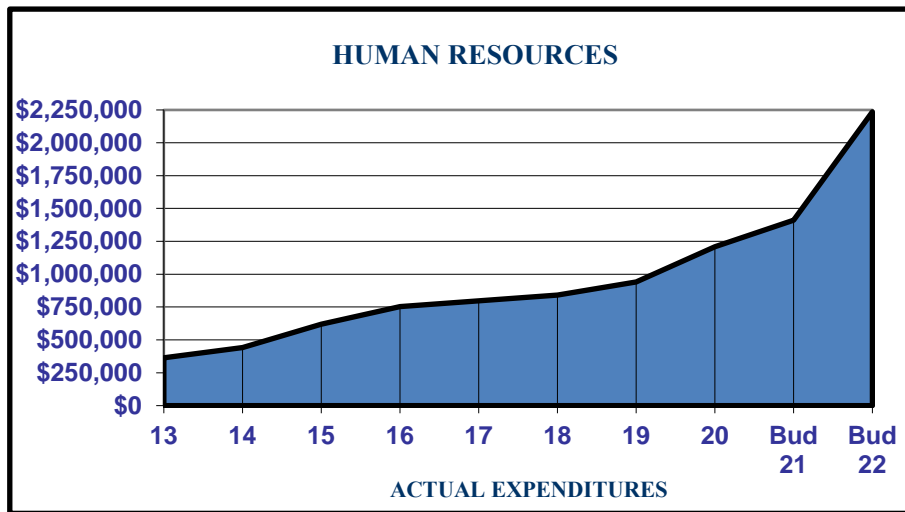
**DEPARTMENT:** HUMAN RESOURCES

**PROGRAM:** HUMAN RESOURCES

**PROGRAM DESCRIPTION:**

The Human Resources 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 2022 BUDGET HIGHLIGHTS:** The budget includes the addition of 3 human resources personnel to accommodate the increased workforce and expanded services.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$572,132	\$589,001	\$861,528	\$997,571	\$1,303,339
Operating Expenses	270,012	348,663	346,961	412,647	529,155
Capital Outlay	0	3,047	0	0	403,200
<b>TOTAL</b>	<b>\$842,144</b>	<b>\$940,721</b>	<b>\$1,208,489</b>	<b>\$1,410,218</b>	<b>\$2,235,694</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable

- ◆ 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.
- ◆ Contracted with UKG Workforce Dimensions to implement electronic timekeeping system for the entire workforce. Implementation to be completed in FY 2022.
- ◆ 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.

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ 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.
- ◆ 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.
- ◆ 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.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- Piloting an enterprise resource planning system vision, to integrate many County processes with the goal of eliminating redundant processes and obsolete practices.
- Implementing the County's first personnel electronic recruitment and onboarding system, with full roll-out in FY 2022, intended to reduce time filling vacancies and improving County Department human resource management.

#### St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable

- Implementing the County's first electronic timesheet system, with full roll-out anticipated in FY 2022, improving the County's time keeping and financial management.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	10.4	11.4	14.4
	Total Operating and Maintenance Expenditures	\$1,208,489	\$1,378,981	\$1,842,454
	Number of Full-time Equivalent BCC Employees	1,362.63	1,382.85	1,427.45
O U T P U T	Number of Applications Processed	2,910	4,686	3,500
	# New Hires (Seasonal, full time, and part time)	223	218	280
	# Terminations / Resignations	144	219	150
E F F I C	Program Cost per BCC Employee	\$887	\$997	\$1,291
	% Program Cost of Total County Budget	0.23%	0.22%	0.14%
	Employee Turnover Rate	10.75%	16.59%	11.7%
	Average Salary per BCC FTE	\$51,826	\$53,799	\$56,804

## GENERAL FUND

**SERVICE AREA:** GENERAL GOVERNMENT

**DEPARTMENT:** INFORMATION SYSTEMS

**PROGRAM:** MANAGEMENT INFORMATION SYSTEMS

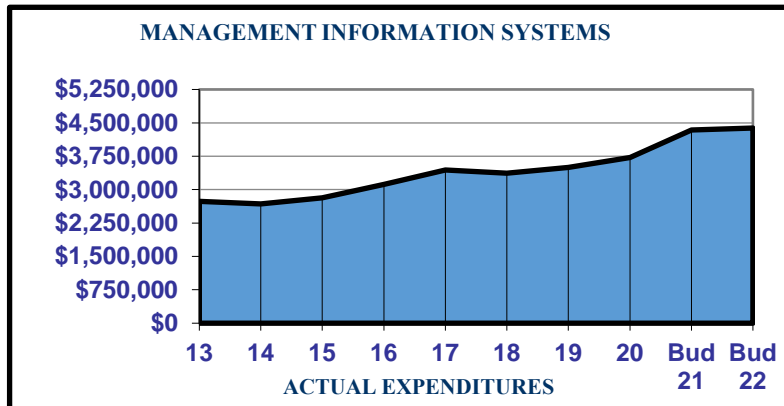
**PROGRAM DESCRIPTION:**

**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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects normal operating expenditures.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$2,636,390	\$2,787,588	\$2,671,129	\$2,955,842	\$2,979,762
Operating Expenses	701,687	708,327	828,714	1,349,114	1,236,728
Capital Outlay	28,160	6,135	221,482	37,365	167,200
<b>TOTAL</b>	<b>\$3,366,228</b>	<b>\$3,502,050</b>	<b>\$3,721,325</b>	<b>\$4,342,321</b>	<b>\$4,383,690</b>



## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ 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
- ◆ Brought Fire Rescue Dispatch online in the County’s New Emergency Communications Center
- ◆ Brought a Microsoft SharePoint Server online for the Medical Examiner’s Office and started migrating Health and Human Services data over for HIPPA Compliancy
- ◆ Continue to bring the County’s electronic data further into a Disaster Recovery model with the implementation of additional offsite Storage Array Network devices that support all of the County’s data backed up on a nightly basis
- ◆ Configured and installed 170+ laptops for staff to perform their County duties in a remote work configuration. This will allow County staff to support the County with minimal changes in a remote work environment. Also, worked with a consultant on the implementation of Smart Boards in identified meeting rooms for staff to hold virtual meetings.
- ◆ Brought numerous File and Print Servers up to the latest version of Microsoft Server, upgraded the County’s Email Evault and Enterprise Backup solutions to support the County’s implementation of Microsoft’s latest Email Server version.
- ◆ Implementation of redundant internal Enterprise Firewalls for the segmentation of the network between Constitutional Offices, completed the Sheriff’s Office. Currently working with the Utility Department to segment the SCADA Network.
- ◆ Worked with the Human Resource Department on the implementation of a new Time and Attendance Application.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Customer Service: Putting People First

- Timely response to County Departments needs for information services including software support, help desk services, and server management

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- Ongoing security review to secure the County’s data and voice networks. Implement appropriate redundant services to ensure effective backup.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N F R A S T R U C T U R E	Number of Full-time Equivalents (FTEs)	30	30	28
	Total O&M Expenditures (w/o Capital)	\$3,499,630	\$3,492,156	\$4,414,755
	# of Active Computer – physical desktops/laptops/servers	1,597	1,792	1,878
O P E R A T I O N S	# of Hardware Work Order Requests, MIS Only	10,704	10,073	11,013
	# of Internal Software Work Order Requests	2,798	1,734	1,800
E F F I C I E N C Y	% Program Cost to Total County Budget less Reserves	0.65%	0.56%	0.34%
	Total Users Supported per Operations FTE	116	129	130
	# of Work Orders / MIS Technician	918	944	1,001
E F F E C T I V E	% of Hardware Problems Responded within 24 hours	88%	83%	90%
	% of Applications Developed within Expected Time Frame	90%	90%	90%
	% of Equipment Installed Within 10 Days of Receipt	95%	95%	95%

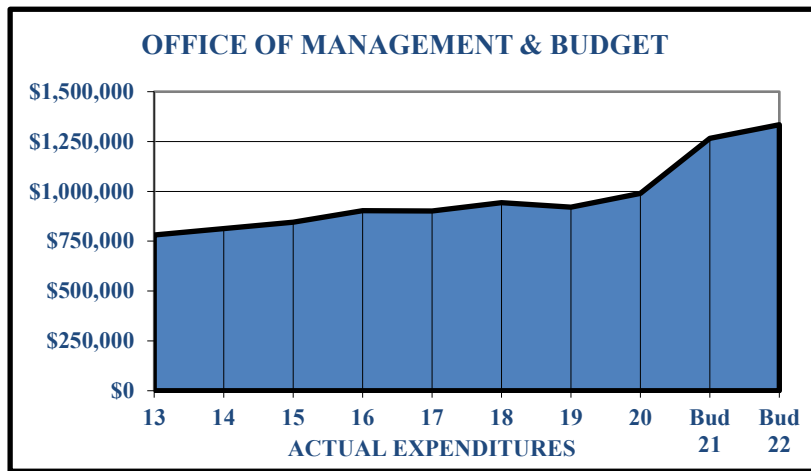
## GENERAL FUND

**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 2022 BUDGET HIGHLIGHTS:** Fiscal Year 2022 reflects the second year addition of a new grant development position to centralize grant applications throughout the County. Operating Expenses reflects the continued programming for a financial plan and performance measure dashboard software solution to improve our reporting transparency.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$594,084	\$625,123	\$656,469	\$800,532	\$889,954
Operating Expenses	349,576	295,689	333,522	464,696	444,353
Capital Outlay	0	0	0	0	0
<b>TOTAL</b>	<b>\$943,660</b>	<b>\$920,812</b>	<b>\$989,991</b>	<b>\$1,265,228</b>	<b>\$1,334,307</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable

- ◆ In September 2021, Moody's upgraded St. Johns County's issuer ratings from Aa1 to Aaa.
- ◆ 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.

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ 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:

#### St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable

- Co-piloting an enterprise resource planning system vision, to integrate many County financial processes with the goal of eliminating redundant processes and obsolete practices.
- Overseeing an accounting upgrade to streamline financial processes and streamline budgetary controls.

#### St. Johns County Goal -- Customer Service: Putting People First

- Implementing an integrated online financial plan to improve the public's understanding of the County's financial position.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalent (FTEs)	7	7	7
	Total Operating and Maintenance Expenditures*	\$989,991	\$1,006,705	\$1,199,307
	Total Adopted County Budget	\$940,105,545	\$1,056,397,643	\$1,298,036,820
O U T P U T	Number of Budget Documents Published	6	6	6
	Number of BCC Meetings & Workshops	60	60	60
	# Capital Improvement Projects (CIP) Reviewed	232	206	202
E F F I C	Program Cost Per Capita (Adjusted for Inflation)	\$3.78	\$3.65	\$4.14
	% Program Cost of Total County Budget	0.11%	0.10%	0.09%
	Total County Budget per (non Grant) Budget Staff	\$156,684,258	\$176,066,274	\$216,339,470
E F F E C T	# of Consecutive Years Receiving GFOA Distinguished Budget Presentation Award	27	28	29 tentatively
	% Compliance with all Budget Requirements	100%	100%	100%

\* = Shown net of non recurring budgeting software

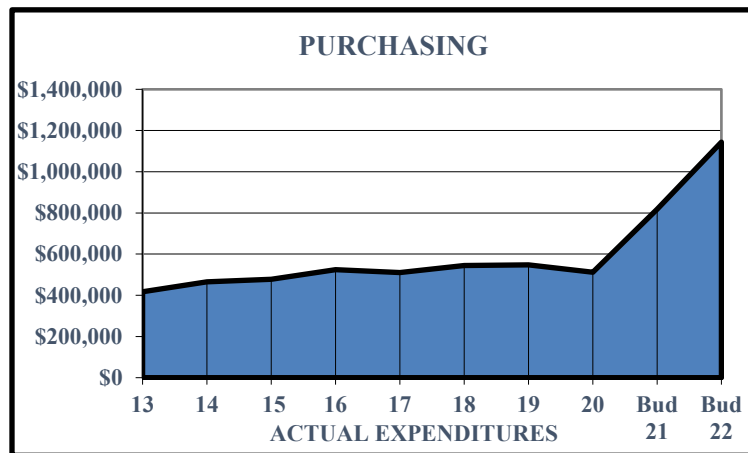
## GENERAL FUND

**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 controls the County’s spend on goods, services, and construction while ensuring compliance with all applicable local, state, and federal purchasing laws in addition to County policies and procedures. The Program facilitates the procurement process (formal and informal) as well as the oversight of contracts (negotiation, issuance, administration) across the County. The Program also administers the day-to-day activities of the County’s Purchasing Card (P-Card) program, handles warehousing and surplus County property, and evaluates and processes requisitions and purchase orders. The Program also utilizes a computerized contract management system (Conga Contracts) for processing, approving and tracking County contracts and agreements.

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



**FY 2022 BUDGET HIGHLIGHTS:** Personal Services and Operating Expenses reflect the addition of 3 procurement coordinators and funding for office space renovations.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$503,774	\$505,278	\$472,750	\$736,462	\$1,016,036
Operating Expenses	\$40,917	\$42,705	\$39,384	\$81,236	\$127,610
Capital Outlay	0	0	0	0	0
<b>TOTAL</b>	<b>\$544,691</b>	<b>\$547,983</b>	<b>\$512,134</b>	<b>\$817,698</b>	<b>\$1,143,646</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

- ◆ 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 three (3) formal protests, all of which were satisfactorily addressed, either through rejection or re-solicitation.
- ◆ Implemented the Local Preference Policy.
- ◆ Successfully sold County surplus that generated \$236,161.74, and sold surplus scrap materials for \$2,475.82 for the General Fund.
- ◆ Continued to administer the County's Purchasing Card System. During FY 2021 there were 247 cardholders with \$3,563,428.67 in annual purchasing card expenditures, through 9/30/2021.

### KEY OBJECTIVES:

#### **St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

- Cost savings/avoidance through competitive solicitation for goods/services/construction

#### **St. Johns County Goal -- Economic Development: Thriving and Emerging Economic Opportunities**

- Increased access to County business through implementation of e-procurement, and outreach/training to local/regional business.

#### **St. Johns County Goal -- Customer Service: Putting People First**

- Timely completion of requested procurement; training for user depts on Procurement-related topics, process, policies, and procedures; using innovative approaches/methods where applicable to facilitate best results for user depts and County; outreach/training to external clients/customers.

PERFORMANCE MEASURES		Actual FY '20	Actual FY '21	Estimated FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	8	9	12
	Total Operating and Maintenance Expenditures	\$512,134	\$674,510	\$1,143,646
O U T P U T	# Purchase Orders	2,696	2749	2800
	# Formal Bids Processed	72	79	80
	# RFP's / RFQ's Issued	29	28	30
	# Contracts Issued	178	145	160
	# Change Orders Issued	304	383	385
	# Amendments Issued	228	181	200
	# Task Orders Issued	323	416	450
	# Purchasing Cards	242	247	245
E F F I C	Program Cost per Capita (Adjusted for Inflation)	\$1.95	\$2.45	\$3.95
	% Total Program Cost to Total County Budget	0.11%	0.09%	0.11%
E F F E C T	% Sealed Bids Processed within Five Work Weeks	80%	80%	tbd
	% of Formal Bid Protests Received	0.01%	0.028%	tbd

## GENERAL FUND

**SERVICE AREA:** GENERAL GOVERNMENT

**DEPARTMENT:** PERSONNEL SERVICES

**PROGRAM:** COUNTY RISK MANAGEMENT

**PROGRAM DESCRIPTION:**

Risk Management is responsible for administering a comprehensive safety program and conducting loss control prevention for the County Commission and Constitutional Officers and their employees, with the exception of the Sheriff. The Program procures insurance policies for general liability, County-owned properties, Workers Compensation, vehicles, equipment, employment practice, employee dishonesty, storage tanks, maintenance bonds, and special events. The Program handles all claims filed under these policies to include investigation of liability, participation in pre-trial hearings, mediations, and trials. The Program monitors OSHA compliance, develops safety policies, implements training, and participates in County departmental accident investigations in an effort to reduce the reoccurrence and severity of all qualifying accidents involving County employees and/or equipment. The Program manages on-the-job injuries by authorizing and coordinating medical treatment for employees. The Program manages an aggressive return to work program to decrease claim costs associated with indemnity benefits and to reduce loss of productivity. 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 2022 HIGHLIGHTS:** The budget primarily reflects normal operating increases for FY 2022.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$111,694	\$106,481	\$115,979	\$120,759	\$143,340
Operating Expenses	34,174	40,096	35,685	50,561	41,165
Capital Outlay	0	0	0	0	0
<b>TOTAL</b>	<b>\$145,868</b>	<b>\$146,577</b>	<b>\$151,664</b>	<b>\$171,320</b>	<b>\$184,505</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal -- Customer Service: Putting People First**

- ◆ The Risk Management Team prepared and managed a new COVID-19 Employee Preparedness and Infectious Disease Control Response Plan to ensure our employee's health and safety while at the workplace and community.
- ◆ As the workplace industry experienced an unprecedented crisis, Risk Management managed (in-house) over 1,200 COVID 19 employee exposure cases and developed return to work protocols related to incidents occurring throughout the year.

#### **St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

- ◆ The Received an excellent Experience Modification Rate of 0.78 correlating to a significant reduction in the County's Cost-per-Employee for Workers Compensation Insurance Coverage.
- ◆ Continued audits on all vehicle insurance schedules to improve insured data and proper coverage for all.
- ◆ Prepared and implemented timely guidance for County Departments through the evolving COVID-19 pandemic including CDC and State mandate interpretation and necessary action. Guidelines were established and enacted to make sure St. Johns County maintained normal business operations as well as keeping the employees and public protected from a worldwide health crisis.

### KEY OBJECTIVES:

#### **St. Johns County Goal -- Customer Service: Putting People First**

- Tactical work site visits and safety training to mitigate employee safety and minimize claims.
- Provide prompt and efficient resolution to citizen and damage claims arising from losses involving the County.

#### **St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

- Timely procurement and review for appropriate levels of insurance, of workers compensation, property, general liability, and vehicles, and equipment to reduce spending.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalent (FTEs)	1.35	1.35	1.35
	Total Operating and Maintenance Expenditures	\$151,664	\$194,080	\$184,505
O U T P U T	# Employees Under Workers Comp Insurance (excluding Sheriff)	1,581	1,692	1,723
	# of County Owned Covered Properties (includes BCC and all Constitutional Offices)	312	314	316
	# Vehicles Covered under Auto Liability Insurance (excluding Sheriff)	718	730	785
E F F I C	Average Annual Cost-per-Employee for Workers Compensation Insurance Coverage	764.89	811.53	786.73
	Average Annual Cost per Vehicle for Insurance Coverage	\$393	\$411	\$496
	% Program Cost of Total County Budget	0.03%	0.03%	0.01%
E F F E C T	% Change Workers Comp Annual Premium Cost	-0.93%	-0.98%	1.01%
	% Change Property Insur. Annual Premium Cost	22.5%	10.0%	14%
	Workers Comp Experience Modifier	0.75	0.78	0.78

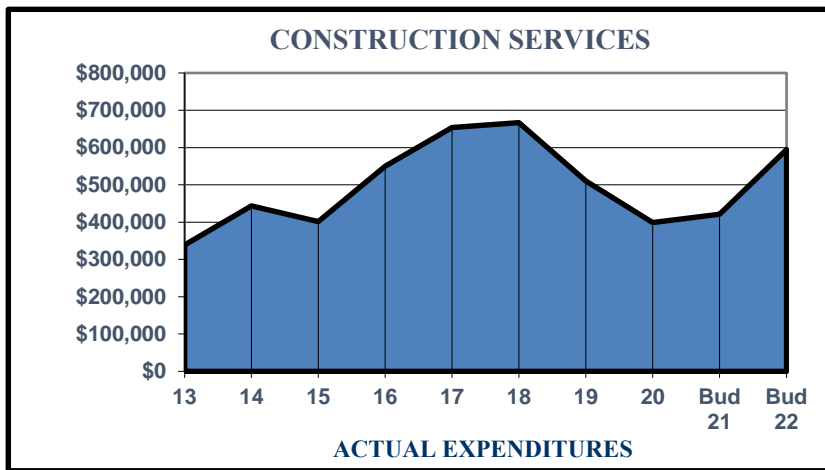
## GENERAL FUND

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

**PROGRAM DESCRIPTION:**

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

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



**FY 2022 BUDGET HIGHLIGHTS:** The FY 2022 budget reflects the addition of one FTE CIP Manager to assist in overseeing the additional Park Projects that are budgeted in FY 2022.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$608,351	\$486,643	\$385,528	\$400,789	\$518,965
Operating Expenses	19,427	23,535	13,082	20,484	26,539
Capital Outlay	39,067	0	0	0	49,300
<b>TOTAL</b>	<b>\$666,845</b>	<b>\$510,178</b>	<b>\$398,610</b>	<b>\$421,273</b>	<b>\$594,804</b>



## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

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

### KEY OBJECTIVES:

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- 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 '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	6	6	7
	Total Operating and Maintenance Expenditures	\$398,610	359,177	594,804
O U T P U T	Total Projects Managed	54	23	36
	Total Projects Completed	40	4	8
	Capital Projects Managed (in \$ millions)	\$36.8	\$48.1	\$86.4
E F F I C	Program Cost Per Capita (Adjusted for Inflation)	\$2.00	\$1.23	\$2.05
	% of Program Cost of Total County Budget	0.07%	0.05%	0.05%
	Number of Total Projects Managed per FTE	9.0	4	5.1
E F F E C T	% Projects Completed / Projects Managed	74%	17%	22%
	Capital Projects Managed Per FTE (in \$ millions)	\$6.1	\$8.0	12.34

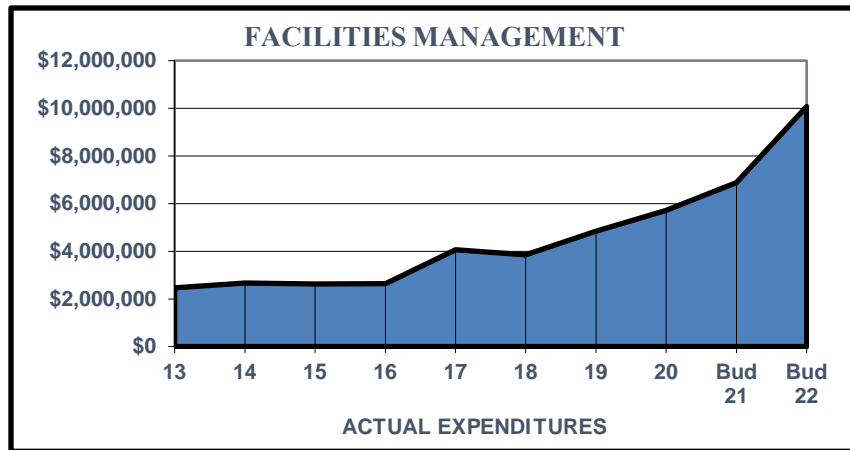
## GENERAL FUND

**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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects the addition of 1.0 FTE in the form of a maintenance technician to meet the needs of adding square footage to the County’s portfolio. The County’s ongoing deferred maintenance program has increased significantly due to the infusion of funding via Federal grants related to Covid-19 relief providing the ability of the department to identify and address projects that would otherwise be deferred to the future.

**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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$2,233,974	\$2,568,677	\$2,671,495	\$3,019,317	\$3,180,787
Operating Expenses	1,393,648	2,105,952	2,995,362	3,647,270	6,634,585
Capital Outlay	223,716	167,996	50,735	222,769	258,794
<b>TOTAL</b>	<b>\$3,851,338</b>	<b>\$4,842,625</b>	<b>\$5,717,592</b>	<b>6,889,356</b>	<b>\$10,074,166</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St Johns County Goal: Infrastructure: Prioritizing Today and Planning for Tomorrow

- ◆ Provided managerial oversight, project planning, project management, and cost accounting for 88 deferred maintenance projects totaling approximately \$2.9 million.
- ◆ Replaced HVAC systems at various County facilities, improving energy efficiency, system performance and reliability.
- ◆ Completed renovations to the old Mosquito Control facility to provide a Beach Operations Center for the Sheriff's Office. The facility will provide necessary storage and office space to improve beach operations activities and protect the equipment necessary to provide public safety services to beach users.
- ◆ Successfully migrated the water system at Fire Station 4 from a well system to municipal water, ensuring that water quality is maintained at acceptable levels for Fire Rescue staff housed at the facility.

#### St. Johns County Goal: Customer Service: Putting People First

- ◆ Started the process of retrofitting restroom fixtures to touchless units throughout County facilities to reduce the spread of germs and reduce water consumption.
- ◆ Continued to implement protective measures at County facilities to reduce the spread of the COVID 19 virus.
- ◆ Continued to promote and support increased technical capability and professional development through licensing and professional credentials and certifications. Two employees received their Aquatic Facility Operator's (AFO) certification and one employee was recertified as a Certified Facility Manager (CFM) through the International Facilities Management Association (IFMA).

### KEY OBJECTIVES:

#### St. Johns County Goal: Customer Service: Putting People First

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

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalent (FTEs)	34	35	36
	Number of Trade Workers Only (FTEs)	23	23	24
	Total Operating and Maintenance Expenditures*	\$3,231,467	\$3,620,401	\$4,224,700
	Total Building Square Footage Maintained	1,963,386	2,004,386	2,029,386
O U T P U T	Total Work Order Trade Worker Staff Hours	36,621	38,969	44,544
	Total Number of Work Orders Completed	5,082	5,553	6,067
	Number of Preventative Work Orders	1,353	1,489	1,615
E F F I C	Program Cost per Square Footage Maintained	\$1.65	\$1.81	\$2.08
	Square Footage Maintained per Trade Worker	85,365	87,147	84,558
	Number of Staff Hours / Completed Work Order	7.20	7.01	7.40
E F F E C T	% of Assigned Outsource Projects Completed	90%	63%	90%
	Average Days to Complete Priority 1 Work Orders	1.96	2.53	1.93
	% of Preventative Work Orders	26%	26%	27%

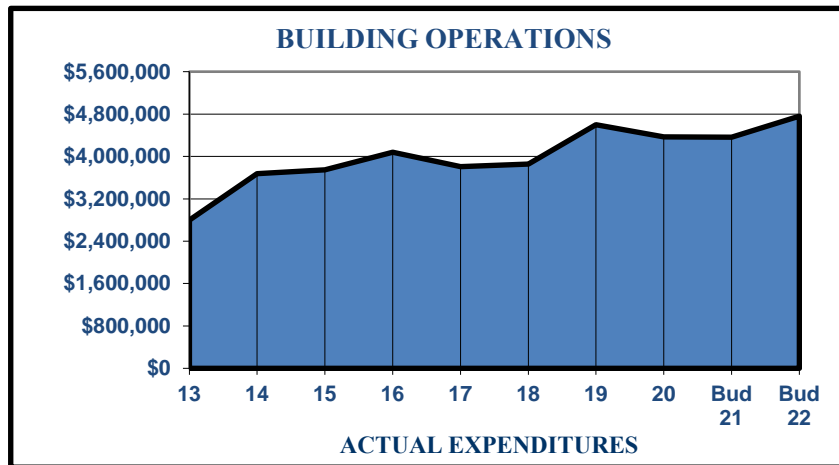
\*= does not include deferred maintenance

## GENERAL FUND

**SERVICE AREA:** GENERAL GOVERNMENT  
**DEPARTMENT:** FACILITIES MANAGEMENT  
**PROGRAM:** BUILDING OPERATIONS

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

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



**FY 2022 BUDGET HIGHLIGHTS:** The budget primarily maintains a status quo in operating expenses due to budget constraints amid the COVID-19 Pandemic. The increase in capital expenses represent costs for renovations to the HHS facility to maximize space to accommodate a growing workforce.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$1,406,811	\$1,439,572	\$1,505,940	\$1,625,383	\$1,746,592
Operating Expenses	2,408,103	2,527,415	2,462,558	\$2,735,793	2,725,291
Capital Outlay	43,715	633,845	18,213	0	288,320
<b>TOTAL</b>	<b>\$3,858,629</b>	<b>\$4,600,832</b>	<b>\$4,371,624</b>	<b>\$4,361,176</b>	<b>\$4,760,203</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal: Customer Service: Putting People First

- ◆ The administrative staff processed over 350 credit card receipts and 1,000 invoices, requisitioned more than 150 Purchase Orders, and managed 26 outside contracts totaling over \$2 million. More than 600 employee and agency identification badges were created for 10 agencies.
- ◆ Completed HVAC projects at the Richard O. Watson Judicial Center, including the replacement of the cooling towers, chiller plant, and controls totaling over \$820,000.
- ◆ Managed remodel projects at the Medical Examiner’s Office and the Health & Human Services Building to accommodate the growth of staff and services.
- ◆ Provided enhanced janitorial services to the Judicial/Administrative campus during the COVID-19 pandemic, allowing citizens to conduct their business more safely.

### KEY OBJECTIVES:

#### St. Johns County Goal: Customer Service: Putting People First

- 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 '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalent (FTEs)	25	26	26
	Total Operating and Maintenance Expenditures	3,968,498	4,266,376	4,739,375
	Total Security Expenditures*	\$780,624	\$918,255	\$877,620
O U T P U T	Number of Work Requests Processed	5,280	5,198	6,044
	Number of Mail Bins & Packages Processed	17,648	15,513	17,375
	Total Square Footage Maintained	1,963,386	2,004,386	2,029,386
E F F I C	Average Staff Hours per Work Request	2.8	2.7	2.6
	Program Cost / Square Footage Maintained	\$2.02	\$2.13	\$2.34
	Square Footage Maintained per FTE	78,535	77,092	78,053
E F F E C T	% of Work Requests Completed on Time	93%	96%	98%
	% of Packages Delivered with Same-day Service	94.95%	95.38%	96.23%
	% Security Costs of Program Costs	19.5%	21.5%	18.2%

\*Exclusive of some administrative and utilities cost.

## GENERAL FUND

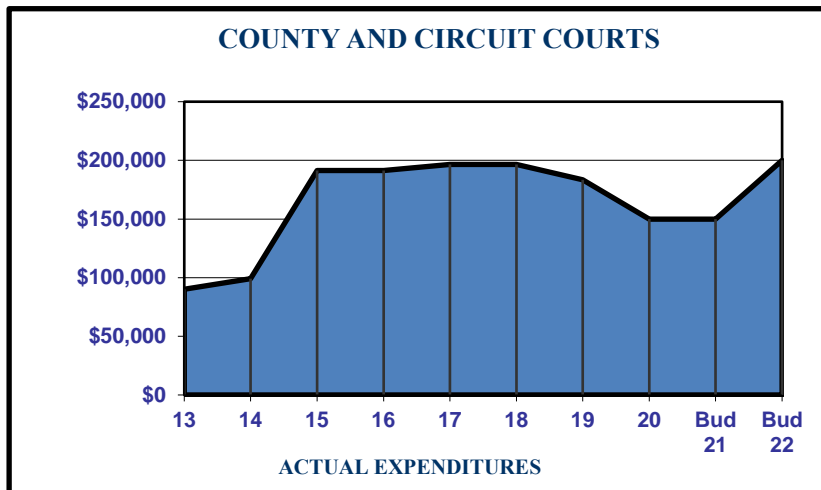
**SERVICE AREA:** GENERAL GOVERNMENT  
**DEPARTMENT:** CONSTITUTIONAL OFFICERS & COURT SERVICES  
**PROGRAM:** CLERK OF COURT  
**PROGRAM ELEMENT:** COUNTY AND CIRCUIT COURTS

**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 2022 BUDGET HIGHLIGHTS:** The FY 2022 personnel services budget reflects an increase in staff.

**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 ‘18	Actual Expenditures FY ‘19	Actual Expenditures FY ‘20	Adopted Budget FY ‘21	Adopted Budget FY ‘22
Personal Services	\$147,550	\$146,550	\$118,000	\$106,190	\$162,115
Operating Expenses	43,000	31,000	32,000	41,310	36,385
Capital Outlay	6,000	6,000	0	2,500	1,500
<b>TOTAL</b>	<b>\$196,550</b>	<b>\$183,550</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$200,000</b>

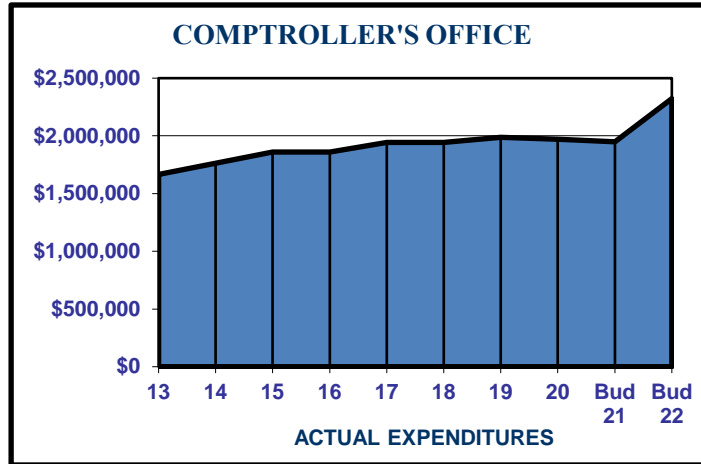
## GENERAL FUND

**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 2022 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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$1,718,700	\$1,770,700	\$1,794,40	\$1,746,450	\$2,163,791
Operating Expenses	216,000	208,700	169,900	181,350	152,400
Capital Outlay	9,500	7,500	7,500	20,000	6,500
<b>TOTAL</b>	<b>\$1,944,200</b>	<b>\$1,986,900</b>	<b>\$1,971,800</b>	<b>\$1,947,800</b>	<b>\$2,322,691</b>

**MAJOR ACCOMPLISHMENTS LAST YEAR:**

**St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

- ◆ Processed over \$78.9 million in payroll for the County.
- ◆ Processed 60,224 accounts payable invoices and 268 wire payments totaling \$255.8 million for the County.
- ◆ Tracked over \$2 billion in County fixed assets.
- ◆ Continued receiving an Unmodified Independent Auditor Opinion on the County’s Comprehensive Annual Financial Report (CAFR).
- ◆ Received the GFOA Distinguished Certificate of Achievement for Excellence in Financial Reporting for the thirty-first (31) consecutive year.

**KEY OBJECTIVES:**

**St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

- 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 '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalent (FTEs)	22.24	21.44	25.29
	Total Operating and Maintenance Expenditures	\$1,964,300	\$1,927,800	\$2,316,191
O U T P U T	Total All Funds, All Expenditures (less Reserves)*	\$661,445,461	\$625,867,444	\$965,049,246
	Total County Budget	\$940,105,545	\$1,056,397,643	\$1,298,036,820
E F F I C	Program Cost per Capita (Adjusted for Inflation)	\$7.50	\$7.00	\$7.99
	Program Cost as % of Total County Budget (less Reserves)	0.21%	0.18%	0.24%
	Total Fund Expenditures per FTE	\$29,741,253	\$29,191,579	\$38,159,322
E F F E C T	Consecutive Years receiving the GFOA Distinguished Certificate of Achievement for Excellence in Financial Reporting	29	30	31
	% Compliance for an Unqualified Independent Auditor Opinion	100%	100%	100%
	Total County Interest Income	\$7,055,592	\$8,311,355	tbd



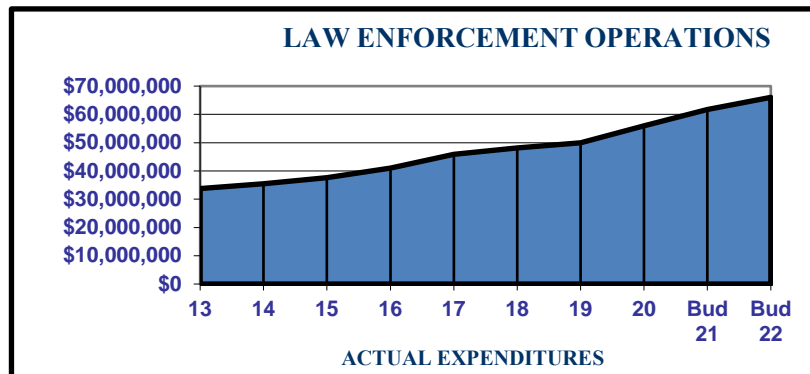
## GENERAL FUND

**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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects an increase in staff salaries and operational cost increases. Other expenditures relate to Training, I-95 Interdiction Initiative, and upgrading CAD license and software.

**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 58 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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
<b>Personal Services</b>	\$37,277,690	\$39,123,299	\$42,780,582	\$45,574,064	\$48,821,326
<b>Operating Expenses</b>	8,409,437	8,243,241	9,423,337	11,639,697	12,263,309
<b>Capital Outlay</b>	944,201	801,850	1,317,514	1,215,414	1,225,849
<b>Other</b>	1,488,463	1,793,782	2,408,878	3,301,500	3,715,063
<b>TOTAL</b>	\$48,119,791	\$49,962,172	\$55,930,311	\$61,730,675	\$66,025,547

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal -- Customer Service: Putting People First**

- ◆ With the implementation of a full time Aviation/Marine Unit, we have increased Law Enforcement coverage on 211 miles of waterways within St. Johns County. Additionally we have instituted numerous boater safety programs.
- ◆ To keep in compliance with the Marjory Stoneman Douglas Public Safety Act, the Sheriff's Office Hired 10 Youth Resource Deputies in addition to 11 hired from the previous year to bring the total number of Youth Resource Deputies to 58 and Supervisors to 7. This accomplishment puts a deputy sheriff in every school in St. Johns County this year with the long term goal of 2 deputies in every high school.
- ◆ Expanded and improved the use of our Social Media platform to keep our citizens informed of all Law Enforcement activities.

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- ◆ Opened a new state of the art Training Facility to deliver Law Enforcement training unique to their mission using newest technology, equipment, and techniques
- ◆ Completed the construction of the new Emergency 911 Communications Center; integrating Sheriff's Office Communication's, the Real Time Intelligence Center and Fire/Rescue personnel into one facility.

### KEY OBJECTIVES:

#### **St. Johns County Goal -- Customer Service: Putting People First**

- Partner with other local, state, and federal law enforcement agencies to target narcotics and human trafficking along our waterways and on Interstate 95.
- Expand intergovernmental communication across a wide spread agency mission prospective.
- Enhance our Community Outreach programs to engage our citizens to build trust and improve relationships between Law Enforcement and the community.

#### **St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

- Recruit, hire, train, and retain high quality law enforcement professionals in a very competitive economy.

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- Continue to identify and deploy emerging technologies as a primary crime reduction strategy.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalent (FTEs)	471	517	539
	Total Operating and Maintenance Expenditures	\$52,203,919	\$57,213,761	\$61,084,635
O U T P U T	Calls for Service (excluding Routine Patrol)	210,491	225,034	239,578
	Traffic Crash Investigations Agency-wide	4,144	4,681	5,217
	Uniform Traffic Citations Issued	11,167	11,602	12,037
	Pieces of Evidence Taken In	15,528	15,534	15,540
E F F I C	Program Cost per Capita (Adjusted for Inflation)	\$199.33	\$207.67	\$210.77
	Average Minutes Spent on a Call	31.7	31	31
	Pieces of Evidence / FTEs Processing Evidence	1,367	2,077	1,662
E F F E C T	County Crime Rate Index (per 100,000)	1,023.6	897	770
	% of Florida Crime Rate Index	40%	37%	34%
	% Change in False Alarms	1.4%	1.4%	1.4%

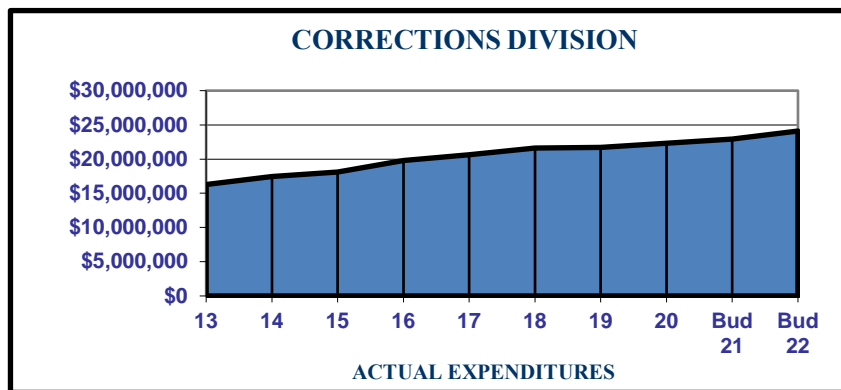
## GENERAL FUND

**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 2022 BUDGET HIGHLIGHTS:** The budget reflects the staff safety and operating cost increases. The budget continues to maintain the required expenses to 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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$16,805,960	\$17,016,301	\$17,147,769	\$17,935,205	\$19,069,200
Operating Expenses	4,587,923	4,643,835	5,086,960	4,919,902	4,701,259
Capital Outlay	167,778	17,600	95,665	66,552	329,931
Other	45,079	37,636	0	0	0
<b>TOTAL</b>	<b>\$21,606,740</b>	<b>\$21,715,372</b>	<b>\$22,330,394</b>	<b>\$22,921,659</b>	<b>\$24,100,391</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal -- Customer Service: Putting People First**

- ◆ Managed the correctional facilities during a pandemic, keeping infection minimized for staff and inmates.

#### **St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

- ◆ Reorganized personnel assignments to increase efficiency and identify cost savings.

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- ◆ Used technology to limit physical contact but maintain essential processes, such as court hearings, attorneys and visitation.
- ◆ Continued installation of door access control system security cameras with the main unit and work release center.

### KEY OBJECTIVES:

#### **St. Johns County Goal -- Customer Service: Putting People First**

- Continue to establish community partnerships to assist those post-incarcerated with an emphasis on re-entry, to include vocational skills training.
- Expanded cooperative agreement programs with other community agencies to provide diversion which offer rehabilitation as an alternative for inmates.
- Continue additional officer training to enhance staff knowledge, skills and abilities to perform assignments.

#### **St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

- Continue to find cost saving measures through simulation.

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- Continue to improve the correctional complex using the capital improvement process
- Continue to maximize current technology to enhance security and maintain good order and discipline.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
<b>I N P U T</b>	Number of Full-time Equivalent (FTEs)	210	202	206
	Total Operating and Maintenance Expenditures	\$22,234,729	\$22,855,107	\$23,770,460
<b>O U T P U T</b>	Average Daily Inmate Population	428	438	443
	Number of Inmate Admissions / Releases	8,671	8,844	8,932
	Number of Inmate Transports	4,173	4,398	4,635
<b>E F F I C I E N C Y</b>	Inmate/Staff Ratio	2.03	2.17	2.15
	Total Program Operating Cost per Inmate Per Day	\$142	\$143	\$147
	Inmate Work Participation Hours	106,846	107,914	108,993
<b>E F F E C T</b>	% of Opened & Staffed Cellblocks	100%	100%	100%
	Average Minutes Spent per Inmate on the Booking Process	61	63	63
	Inmate Labor Value (based on minimum wage)	\$914,601	\$933,456	\$1,089,930

## GENERAL FUND

**SERVICE AREA:** PUBLIC SAFETY

**DEPARTMENT:** CONSTITUTIONAL OFFICERS & COURT SERVICES

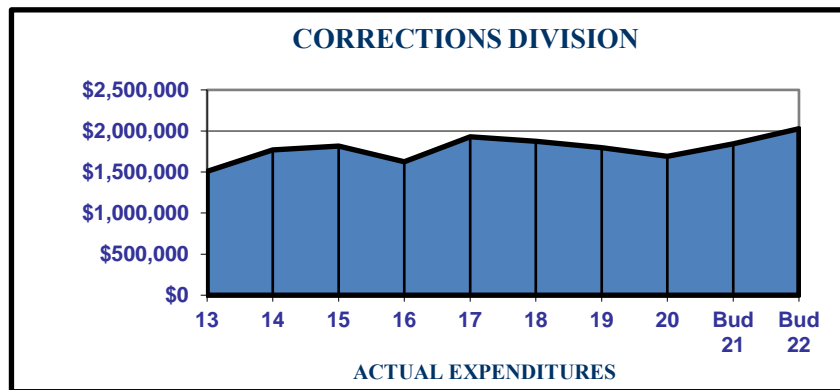
**PROGRAM:** SHERIFF'S OFFICE

**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 2022 BUDGET HIGHLIGHTS:** The budget continues to maintain the required expenses to sufficiently sustain the daily operating costs of the Bailiff's Operation with the recent addition of one new county judge position.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$1,775,358	\$1,707,437	\$1,595,910	\$1,759,406	\$1,964,506
Operating Expenses	94,098	90,825	88,510	83,141	63,041
Capital Outlay	6,000	0	5,500	0	0
<b>TOTAL</b>	<b>\$1,875,456</b>	<b>\$1,798,262</b>	<b>\$1,689,920</b>	<b>\$1,842,547</b>	<b>\$2,027,547</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ 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.
- ◆ COVID 19 preparedness for courthouse entry including screening and social distancing in the general areas of the courthouse and courtrooms.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Customer Service: Putting People First

- Maintain and implement enhanced security procedures within the expanded Judicial Complex.
- Evaluate policies and procedures to enhance efficiency and effectiveness.
- 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 '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	16	18	20
	Total Operating and Maintenance Expenditures	\$1,684,420	\$1,842,547	\$2,027,547
	Total Sitting Judges / Hearing Officers	9	9	10
O U T P U T	Total Number of Citizens Entering the County Courthouse	208,367	176,400	282,367
	New Arrests Made by the Bailiffs in the Courthouse	0	0	0
	Total Number of Fingerprinting Services	163	108	182
E F F I C	Per Capita Cost of Program (Adjusted for Inflation)	\$6.43	\$6.69	\$7.00
	Number of Citizens Entering / Staff per Day	40	34	82
	FTE's per Judge / Hearing Officer	1.88	2	2
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%

## GENERAL FUND

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

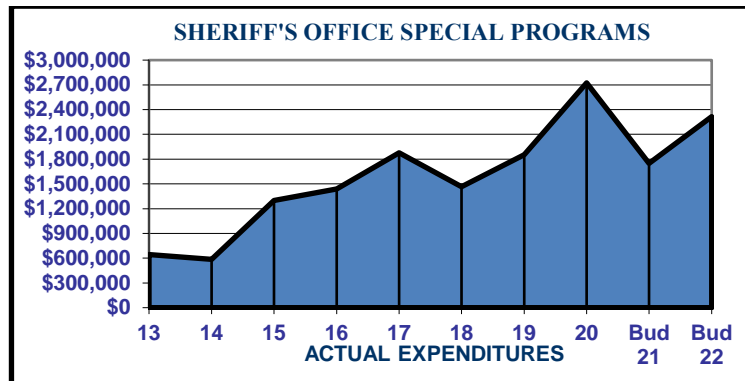
**PROGRAM DESCRIPTION:**

**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 2022 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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
School Crossing Guards	\$774,470	\$788,227	\$974,920	\$ 1,102,613	\$ 1,339,266
School Safety	0	1,000,000	0	0	0
Inmate Medical	1,079,215	936,215	774,132	1,212,837	1,220,196
<b>TOTAL</b>	<b>\$1,853,685</b>	<b>\$2,724,442</b>	<b>\$1,749,052</b>	<b>\$2,315,450</b>	<b>\$2,559,462</b>

## GENERAL FUND

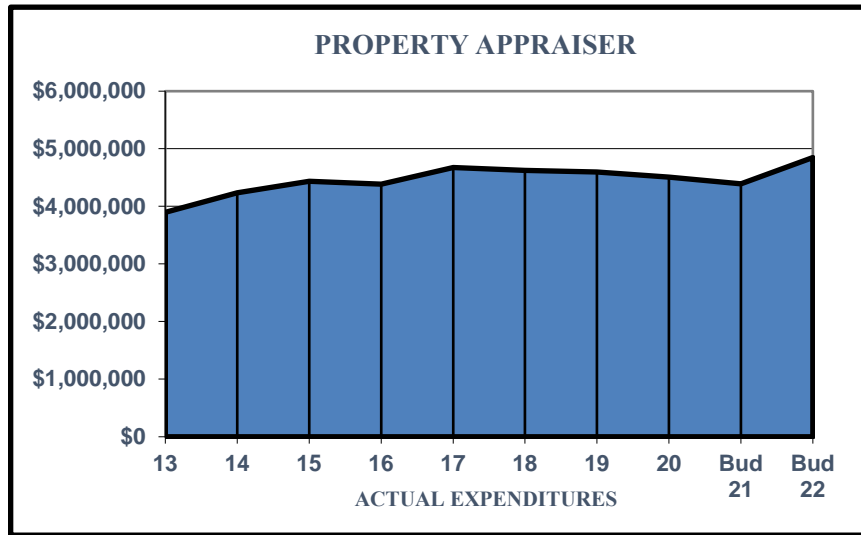
**SERVICE AREA:** GENERAL GOVERNMENT

**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 2022 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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other	4,624,498	4,599,177	4,510,190	4,391,019	4,848,160
<b>TOTAL</b>	<b>\$4,624,498</b>	<b>\$4,599,177</b>	<b>\$4,510,190</b>	<b>\$4,391,019</b>	<b>\$4,848,160</b>



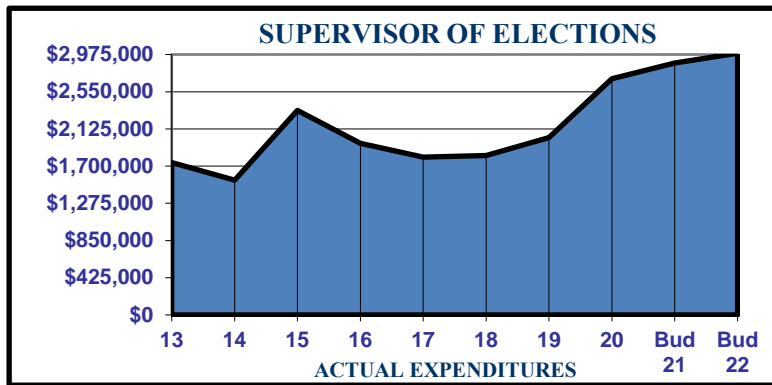
## GENERAL FUND

**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 2022 BUDGET HIGHLIGHTS:** The Supervisor of Elections budget for FY'22 contains funds to conduct one election, the August 23, 2022, Primary Election. This is also a year of redistricting which will require a county-wide mailing to all registered voters and heavy advertising. Due to continued growth, capital improvement funds have also been requested to purchase new voting equipment needed for the addition of ten new precincts created as a result of redistricting.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$1,140,837	\$1,222,249	\$1,461,702	\$1,535,766	\$1,524,805
Operating Expenses	668,870	746,642	1,182,597	1,339,250	1,178,100
Capital Outlay	12,213	55,779	53,818	1,235	287,025
<b>TOTAL</b>	<b>\$1,821,920</b>	<b>\$2,024,670</b>	<b>\$2,698,117</b>	<b>\$2,876,251</b>	<b>\$2,989,930</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Customer Service: Putting People First

- Conducted a very successful November 3, 2020, General Election, while also following all necessary precautions to provide a safe environment for voters when casting their ballot.
- Served a record number of voters during the General Election, reporting an 84.7% voter turnout, the highest ever in St. Johns County.
- Developed and utilized on-line election worker training platform while also continuing in-person classes which were held in a larger facility to allow for social distancing.
- Maintained accurate voter registration records, which was further enhanced by Florida's recent joining of the Electronic Registration Information Center (ERIC) project.
- Continued to implement cyber security enhancements on all election systems to ensure the highest integrity of the voting process.

#### St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable

- Utilized CARES Grant funding for COVID related expenditures, thereby saving thousands of county dollars.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Customer Service: Putting People First

- Continue to maintain accurate voter registration rolls and conduct list maintenance activities as required.
- 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 the August 23, 2022, Primary Election in an honest, fair, accurate and impartial manner for all voters of the County and ensure every vote is counted.
- Accurately map residential growth data in St. Johns County and adjust precinct boundaries following redistricting, in accordance with Florida Election Law.
- Prepare a county-wide voter card mailing to all registered voters following the redistricting process. Secure new polling locations for additional precincts created due to growth and redistricting and ensure that all state and federal requirements for accessibility are met at each location.
- Address both short-term and long-term SOE facility needs as the office has outgrown its current space

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	11	12	12
	Total Operating and Maintenance Expenditures*	\$2,421,029	\$2,875,016	\$2,702,905
O U T P U T	Number of Registered Voters in County	191,505	218,087	230,000
	Number of New Voters Registered	3,769	26,582	11,913
	Number of Elections (including Primaries/Special)	2	1	1
E F F I C	Program Cost Per Capita (Adjusted for Inflation)	\$9.24	\$10.44	\$9.33
	Program Cost % of Total County Budget	0.26%	0.27%	0.21%
	Program Cost per Registered Voter	\$13.81	\$13.18	\$11.75
E F F E C T	% Compliance with Election Laws	100%	100%	100%
	% of Registered Voters to Total County Population	73.1%	79.7%	80.5%
	% Increase of New Voters Registered	2.01%	13.8%	5.46%

\*= Net of Grant Expenditures

## GENERAL FUND

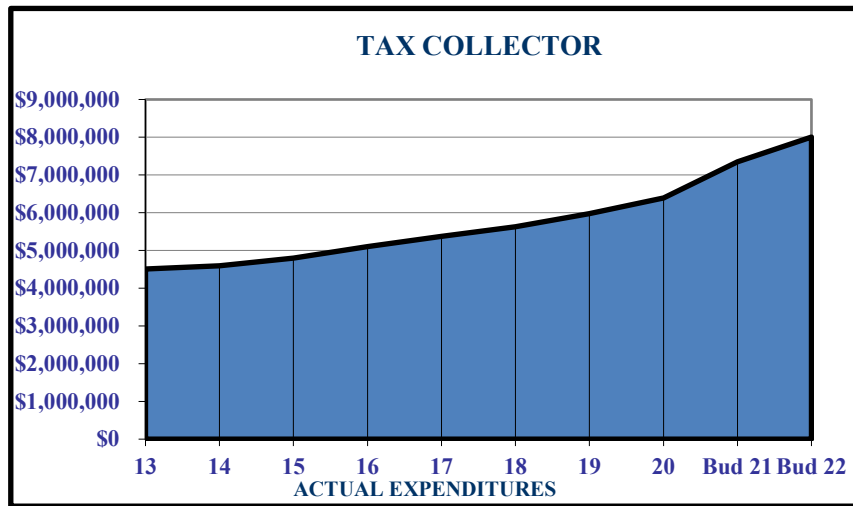
**SERVICE AREA:** GENERAL GOVERNMENT

**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 2022 BUDGET HIGHLIGHTS:** The Tax Collector’s budget is fee-based according to Florida Statutes and reflects commissions on all property taxes collected for the County (including the School Board and municipalities). In November 2021, the Tax Collector returned \$5,325,427 in excess fees collected for the 2020-2021 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:**

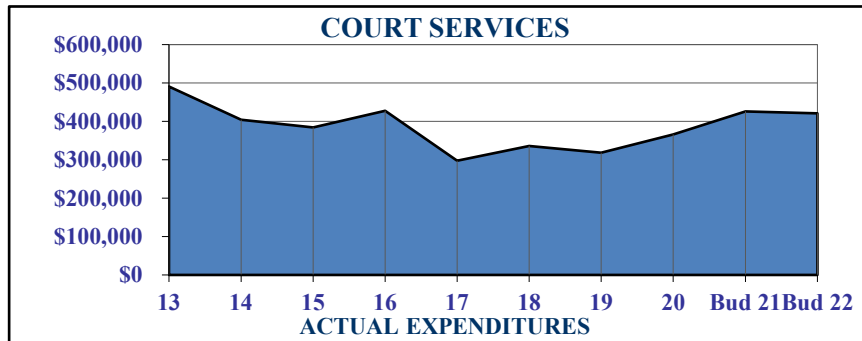
Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	5,626,833	5,973,551	6,393,107	7,351,898	8,004,723
Other*	0	0	0	0	0
<b>TOTAL</b>	<b>\$5,626,833</b>	<b>\$5,973,551</b>	<b>\$6,393,107</b>	<b>\$7,351,898</b>	<b>\$8,004,723</b>

## 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 2022 BUDGET HIGHLIGHTS:** The budget reflects an increase in St. Johns County’s contribution toward the Guardian ad Litem and Veterans Court programs. The Veterans Court budget reflects increases for salaries and drug testing services. The Guardian ad Litem budget reflect a salary increase.

**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 '18	Actual Expenditures '19	Actual Expenditures '20	Adopted Budget FY '21	Adopted Budget FY '22
<b>Circuit Court</b>	\$8,416	\$11,190	\$9,484	\$19,120	\$19,059
<b>County Court</b>	3,713	3,986	3,051	6,240	6,210
<b>Court Reporting</b>	1,346	1,339	1,452	1,495	1,563
<b>Guardian Ad Litem</b>	74,172	77,386	77,554	82,310	87,307
<b>State Attorney</b>	17,262	18,045	17,677	20,130	23,466
<b>Public Defender</b>	751	621	527	1,021	1,016
<b>Juvenile Justice</b>	165,047	137,713	188,782	211,070	197,523
<b>Veterans Court</b>	65,246	67,760	66,986	84,700	85,172
<b>TOTAL</b>	\$335,953	\$318,040	\$365,513	\$426,086	\$421,316

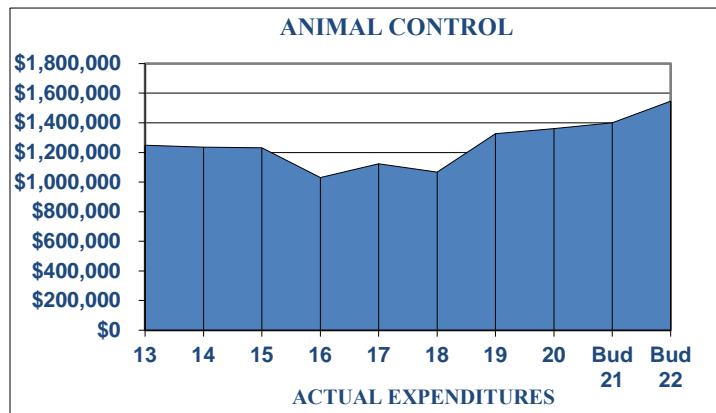
## GENERAL FUND

**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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects normal operating increases and activities. The Capital Outlay budget includes two replacement trucks and an animal transport vehicle (carried forward from FY 21).

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$843,340	\$926,538	\$858,791	\$974,275	\$1,016,666
Operating Expenses	224,957	363,850	232,794	337,764	307,456
Capital Outlay	0	37,054	79,626	76,400	222,151
<b>TOTAL</b>	\$1,068,297	\$1,327,442	\$1,171,211	\$ 1,388,439	\$1,546,273

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Customer Service: Putting People First

- The Division was able to purchase a second Disaster Supply Trailer, that contain adequate supplies at each of the two Pet Friendly Shelters.
- Two Division staff members completed (28) hours of FEMA and ASPCA online training.
- Two Division staff members worked the Covid-19 Vaccination Hotline during the work week, weekends and holidays to ensure the public was educated, and then later vaccinated when St Johns County assumed the role from the Department of Health.
- The Division established a partnership with Pet Supermarket and successfully placed (107) cats.
- The Division re-established a partnership with Jacksonville Humane Society to rescue approximately (90) animals.
- The Pet Center successfully adopted out (624) (to date) animals, assisted in reuniting (199) pets with their owners and working with local rescue agencies to rescue (33) animals.

#### St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play

- The Division revised and improved our volunteer program and added (22) new volunteers.
- With the help of the Division staff, The Friends of the SJC Pet Center hosted bi-weekly adoption events as a PetSmart adoption partner in St. Augustine and monthly events at the Nocatee Farmers Market which increased pet adoptions.
- The Division partnered with the SJC Library System to educate the public on how to prepare their animal(s) to relocate to one of the counties two Pet Friendly Shelters should the need arise.
- The Division partnered with radio station 97.9 KISS FM, iHeart Radio to highlight adoptable dogs on their weekly Instagram Live segment #FURBALLFRIDAY resulting in community connections and the adoption of (8) dogs. The Division recently also started working with WQIK 99.1 on a monthly segment featuring our adoptable pets.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Customer Service: Putting People First

- Continue to increase public awareness and education in regard to proper animal care and control.
- Provide emergent response to the community with an emphasis on high quality delivery of service and professional care through a diverse, highly productive, and compassionate workforce.
- Establish appropriate emergency response times and personnel to maintain a high level of service and meet the required community incident response standards.

#### St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play

- 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.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	15.35	15.35	15.35
	Total O&M Expenditures (without grants)	\$1,091,585	\$1,210,166	\$1,324,122
	Number of Animal Control Officers (FTEs)	5	5	5
O U T P U T	Number of Calls per Year	5,328	5,423	5,500
	Number of Animals Impounded per Year	2,310	2,623	3,000
	Number of Citations per Year	124	181	200
E F F I C	Number of Calls per Animal Control Officer	1,065	1,084	1,100
	Average Response Time (hours)	18	16	14
	Average Daily Animal Population / FTEs	150	170	195
E F F E C T	% of Animals Impounded to Population	0.9%	1.0%	1.1%
	% of Animals Adopted/Reclaimed	52%	43%	55%
	% of Citations to Population	0.05%	0.06%	0.07%

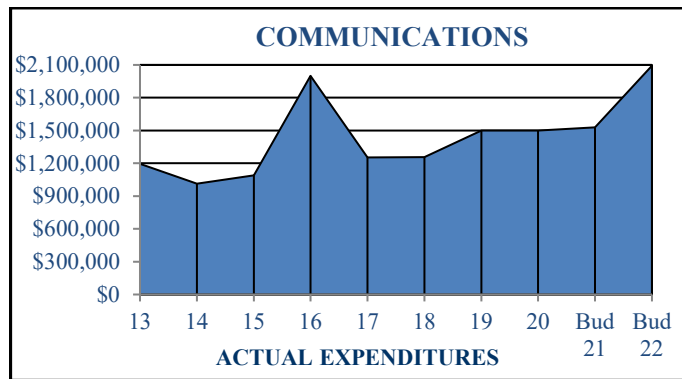
## GENERAL FUND

**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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects normal operating increases and activities. Operating Expenses reflect the Motorola CAD maintenance contract. Capital outlay reflects the cost of new call center furniture.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$1,233,700	\$1,434,791	\$1,442,326	\$1,463,261	\$1,677,397
Operating Expenses	22,188	56,833	46,123	63,148	414,450
Capital Outlay	0	6,731	10,893	2,000	1,000
<b>TOTAL</b>	<b>\$1,255,888</b>	<b>\$1,498,355</b>	<b>\$1,499,342</b>	<b>\$1,528,409</b>	<b>\$2,092,847</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

- ◆ 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.

#### **St. Johns County Goal -- Customer Service: Putting People First**

- ◆ 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.

#### **St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play**

- ◆ 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 2022, as recognition the program meets the standards as specified in Chapter 401, Florida Statutes.

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- ◆ Continued to improve operations and efficiency at the new 911 Communications Center in coordination with SJSO public safety partners.
- ◆ Completed renovation of prior 911 PSAP to maintain functionality as a hardened backup for 911 operations.

### KEY OBJECTIVES:

#### **St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

- Maintain and evaluate annual expenditures and projects through dedicated processes to assure appropriate expenditures while remaining within approved funding limits.

#### **St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play**

- Establish appropriate emergency response communication facilities and required personnel to maintain a high level of service and meet the required community needs and national standards.

#### **St. Johns County Goal -- Customer Service: Putting People First**

- Provide all hazards response to the community with an emphasis on high quality delivery of service and professional care through a diverse, highly productive, and compassionate workforce.

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- Provide road map of required public safety expansion utilizing the fire rescue master plan in coordination with St Johns County Growth Management and long-range planning.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	20.675	21.00	21.00
	Total Operating and Maintenance Expenditures*	\$1,488,449	\$1,661,849	\$2,091,847
O U T P U T	Total 911 Calls for Service (telephone)	27,347	28,112	30,000
	Total Administrative Calls for Service (telephone)	27,314	52,979	31,000
	Fire Rescue Events Dispatched (CAD generated)	60,987	55,213	64,000
	Telecommunicator Completed Events	4,518	55,213	4,800
E F F I C I E N C Y	Average 911 Call Duration	120 sec.	120	120 sec.
	Per Capita Cost of Program (Adjusted for Inflation)	\$5.68	\$6.03	\$7.22
	Total Number of Service Calls Per Program FTE*	1,322	1,338	1,428
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



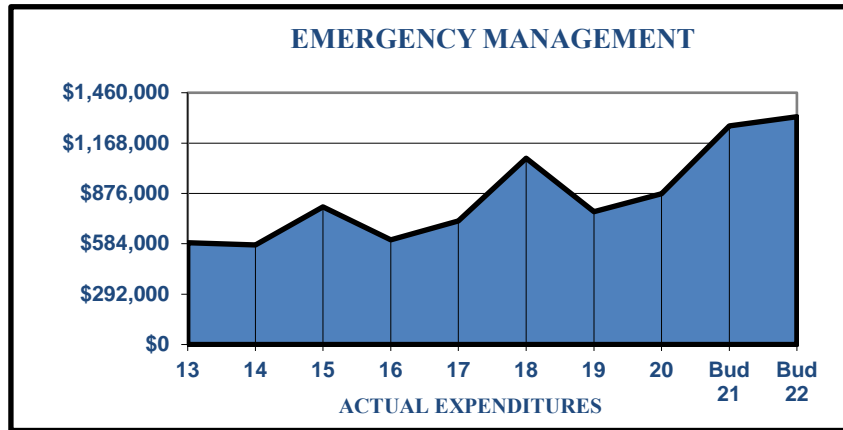
## GENERAL FUND

**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](http://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 2022 BUDGET HIGHLIGHTS:** The operating budget reflects a carryforward of funds for WebEOC software upgrades. Capital outlay reflects a carryforward of funds for an ARES radio system. Aid to Govt. Agencies reflects a payment to St Johns County School District for construction of new storm shelter.

**REVENUE:** The revenue to fund Emergency Services is provided by the General Fund with State and Federal grants to augment and enhance service delivery.

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$450,718	\$513,681	\$584,578	\$504,440	\$533,959
Operating Expenses	265,011	254,922	244,227	308,007	317,360
Capital Outlay	1,017	1,929	44,534	35,000	49,560
Aid to Govt Agencies	362,724	0	0	420,000	420,000
<b>TOTAL</b>	<b>\$1,079,470</b>	<b>\$770,532</b>	<b>\$873,339</b>	<b>\$1,267,447</b>	<b>\$1,320,879</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ Activated the EOC and Comprehensive Emergency Management Plan for COVID-19, to coordinate flattening the curve.
- ◆ Developed plans and procedures for St. Johns County Shelter and EOC operations in a COVID-19 environment.
- ◆ Initiated and executed Countywide PPE acquisition and distribution due to the COVID-19 Pandemic.
- ◆ Planned and coordinated with Fire Rescue and Flagler Hospital to establish, operate, and maintain a COVID-19 Testing site, including test result callbacks of over 15,000 patients.
- ◆ Developed a plan and coordinated with Fire Rescue to establish, operate, and manage a COVID-19 Vaccination Site, which included activating the EOC call center for appointment scheduling with over 96,000 vaccines given.
- ◆ Established a COVID-19 Testing Site in partnership with a private contractor at the Wind Mitigation Building to meet the demand for additional Covid-19 testing, with over 28,000 COVID test completed to date.
- ◆ Conducted 11 disaster preparedness public outreach programs (This number is dramatically lower than past years due to the COVID-19 pandemic).

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- ◆ Installed WeatherSTEM – Smart Weather Technology at the St Augustine Marina to provide real-time weather via internet and social media to our residents. This additional WeatherSTEM station built on our St. Johns County mesonet of weather stations providing real time weather information around the County.
- ◆ Developed and conducted training and an exercise for the Damage Assessment Team using newly developed software from GIS.
- ◆ Installed upgrades to the information management platform, WebEOC, with allows for seamless communications locally, regionally and statewide during disasters.
- ◆ Initiated updates to the logistics program which included, upgrades to the Plan, organization and distribution of shelter supplies and the operational procedures of the Logistical Staging Area.
- ◆ Upgraded and restructured the EOC operations room to optimize operations including furniture, communications equipment and technology.

#### St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable

- ◆ Through FEMA’s Public Assistance Program St. Johns County recovered \$3,396,843.66 in expended disaster funds.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Customer Service: Putting People First

- Enhance capabilities necessary to prepare the whole community for all hazards.

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- Build a more resilient community.

#### St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable

- Ensure all eligible grant funding is allocated appropriately, spent in a timely manner, and all eligible reimbursement is sought.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalent (FTEs)	5	5	5
	Total Operating and Maintenance Expenditures*	\$632,826	\$561,878	\$641,032
	Storms/Other Events Tracked	6	8	7
O U T P U T	Number of Plans Revised	2	6	4
	Number of Grants Received	2	3	3
	Number of Health Care Facility Plans Reviewed	40	38	40
E F F I C I E N C Y	Program Cost Per Capita (Adjusted for Inflation)	\$2.42	\$2.04	\$2.21
	% Program Cost of Total County Budget	.06%	.05%	.05%
	% Total Shelter Capacity to County Evacuation Population	6.0%	6.5%	6.3%
E F F E C T	% of Citizens Attending Emergency Management Programs	30%	10%	25%
	% of Required Plans Reviewed	100%	100%	100%
	\$ of Grants Expenditures Utilized	\$192,905	\$212,942	\$210,287

\* Net of Federal and State Grants

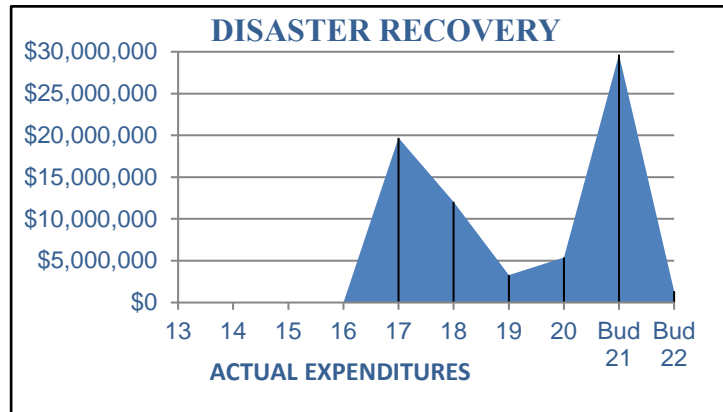
## GENERAL FUND

**SERVICE AREA:** GENERAL GOVERNMENT  
**DEPARTMENT:** FEMA PUBLIC ASSISTANCE DISASTER RECOVERY  
**PROGRAM:** DISASTER RECOVERY & CARES ACT FUNDING

**PROGRAM DESCRIPTION:**

The Disaster Recovery Department was created in FY 2017 after St. Johns County received substantial damage from Hurricanes Matthew and Irma. This department tracks disaster recovery related grant and matching revenues and expenditures for the General Fund. In Fiscal Year 2022, the Department has expanded into a provisional coastal management operation in order to address multiple active dune restoration, beach renourishment and one-time sand placement projects.

**MISSION:** To prioritize resources in order to respond to a declared emergency, including hurricanes, and in FY 20, the COVID-19 pandemic. To record disaster recovery revenues and expenditures for all disaster recovery activities in order to maximize St. Johns County reimbursement.



**FY 2022 BUDGET HIGHLIGHTS:**

The operating budget for disaster recovery includes resources to pursue reimbursement for disaster recovery projects, including CARES Act Funding, from federal and state government agencies. In FY 2022, disaster recovery includes the reallocation of staff from Public Works as a provisional coastal management operation in order to address multiple active dune restoration, beach renourishment and one-time sand placement projects (each captured in a separate capital improvement fund, and where relevant, a separate MSTU fund).

**REVENUE:**

Through FEMA and State Public Assistance Grant Programs, St. Johns County anticipates up to a 75% reimbursement from FEMA and up to 12.5% reimbursement from the State on eligible expenditures. Department of Treasury Funding associated with CARES is a 100% reimbursement of eligible expenditures.

**EXPENDITURES:**

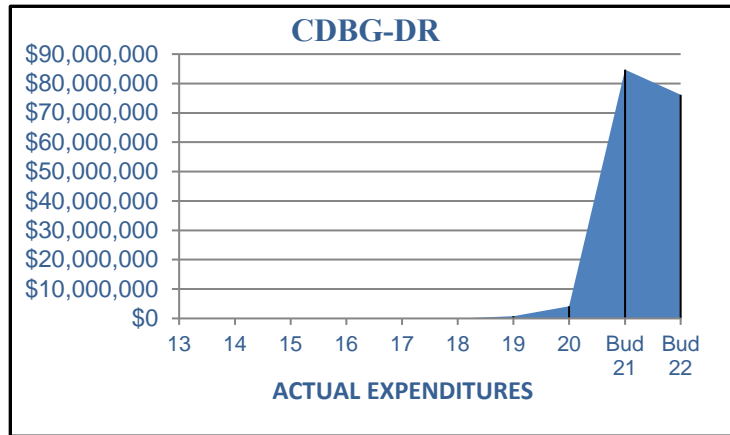
Category	Actual Expenditures FY '18	Actual Expenditure FY '19	Actual Expenditure FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$565,104	\$175,855	\$211,076	\$162,485	\$477,362
Operating	60,2385	86,939	23,872	16,325	78,986
Grant Program	11,437,293	3,011,396	1,648,672	975,000	270,000
CARES Act Program	0	0	3,486,612	28,500,000	556,495
<b>TOTAL</b>	<b>\$12,062,635</b>	<b>\$3,274,190</b>	<b>5,370,232</b>	<b>\$29,653,810</b>	<b>\$1,382,843</b>

## GENERAL FUND

**SERVICE AREA:** GENERAL GOVERNMENT  
**DEPARTMENT:** COMMUNITY DEVELOPMENT BLOCK GRANT – DISASTER RECOVERY  
**PROGRAM:** DISASTER RECOVERY

**PROGRAM DESCRIPTION:** On February 21, 2018, St. Johns County entered into a grant award agreement with the Florida Department of Economic Opportunity to administer a federally funded Community Block Grant - Disaster Recovery program with funding of \$45,837,520. On September 12, 2019, the grant award agreement was amended to include additional funding of \$43,794,600. The County will use the total awarded CDBG-DR funds of \$89,632,120 to benefit principally low and moderate-income (LMI) persons impacted by Hurricane Matthew in a manner that ensures that at least 70 percent of the grant amount awarded is expended for activities that benefit such persons. Funds will be used for housing repair and reconstruction, affordable rental housing development, and infrastructure activities; as well as identify how any remaining unmet housing needs will be addressed and how program activities will contribute to the long-term recovery and restoration of housing in the most impacted and distressed areas.

**MISSION:** The CDBG-DR grant program aims address to address housing, infrastructure and economic development needs that remain after other assistance has been exhausted, including federal assistance as well as private insurance.



**FY 2022 BUDGET HIGHLIGHTS:** In FY 2022 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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
General Activities	\$3,296	\$3,770	\$0	\$0	\$0
Housing	25,845	504,973	1,842,319	26,531,057	24,992,243
Public Facilities	11,570	69,310	242,033	31,663,856	28,488,529
Infrastructure	9,368	155,357	2,053,944	26,519,568	22,647,648
<b>TOTAL</b>	<b>\$50,079</b>	<b>\$733,410</b>	<b>\$4,138,296</b>	<b>\$84,714,481</b>	<b>\$76,128,420</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Economic Development: Thriving and Emerging Economic Opportunities

- ◆ The County has completed implementation phases on all projects, initiated or completed design on all projects, and started construction on several projects in accordance with an Agreement with DEO. The CDBG-DR funds principally benefit low- and moderate-income persons in a manner that ensures that at least 70 percent of the grant amount is expended for activities that benefit such persons impacted by Hurricane Matthew.
- ◆ St. Johns County finished accepting application for the Housing Repair and Reconstruction Program (Restore St. Johns) and currently has 179 residences approved for the program with 80 homes currently under repair or reconstruction.
- ◆ Construction began on San Marcos Heights, a 132 unit affordable housing complex and emergency shelter; and is ready to begin construction on Victoria Crossing, a 96 unit affordable housing complex and emergency shelter. Pre-leasing on San Marcos Heights will begin in January 2022.
- ◆ Construction was completed on a lift station improvement project and sewer rehabilitation project, both in the Hastings community. In addition, a drainage improvement project was begun on Avenue D, and another on South Orange.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Economic Development: Thriving and Emerging Economic Opportunities

- Mobilize and launch its production programs and projects to help people, properties, and communities recover from storm related damage due to Hurricanes Matthew.
- The County will offer a range of services primarily benefiting LMI residents impacted by Matthew that include a Housing Program, Public Facilities Program and Infrastructure Program.
- Affirmatively further fair and affordable housing to LMI residents within the county.
- Ensure decent, safe, and sanitary housing for LMI residents impacted by Matthew.
- Increase affordable housing stock depleted as a result of two major hurricanes.
- Increase emergency shelter capacity.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	8	15	15
	Total Grant Expenditures*	\$4,138,296	\$8,697,819	\$76,128,420
O U T P U T	# People Submitting Applications	591	48	N/A
	# Dwellings Repaired & Rehabilitated	0	20	120
	# Infrastructure projects completed	0	2	5
E F F I C	Repairs & Rehabilitation Average Cost per Dwelling	\$0	\$120,000	\$220,000
E F F E C T	% CDBG-DR Expenditures to Total Grant Award	4.62%	9.70%	84.9%
	# Affordable Houses/Residences Created	0	0	132

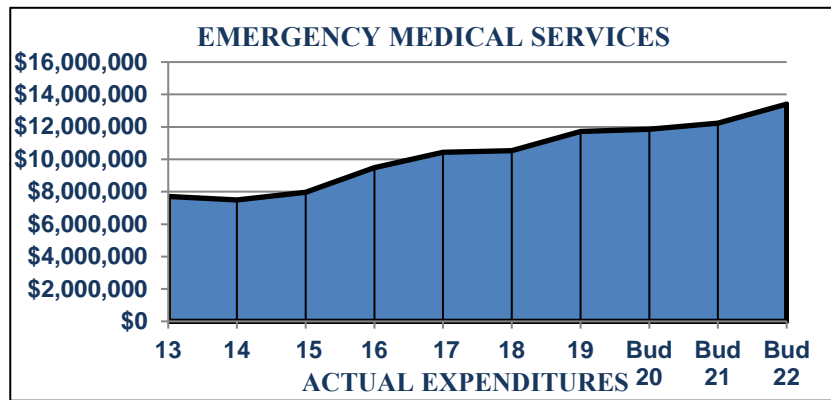
## GENERAL FUND

**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 2022 BUDGET HIGHLIGHTS:** The budget reflects additional firefighter positions to staff a new southwest region fire station. Capital Outlay reflects the cost of remounting two ambulances and the replacement of a damaged ambulance (covered by insurance).

**REVENUE:**

Revenue sources funding the EMS program include the General Fund, EMS State and Federal Grants, and user fees.

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$7,887,712	\$8,855,988	\$9,250,089	\$9,051,129	\$10,091,516
Operating Expenses	1,465,246	1,642,865	1,744,499	2,053,511	2,079,352
Capital Outlay	1,183,620	1,226,702	850,662	1,118,606	1,234,813
<b>TOTAL</b>	<b>\$10,536,578</b>	<b>\$11,725,555</b>	<b>\$11,845,250</b>	<b>\$12,223,246</b>	<b>\$13,405,681</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ Continued development of quality EMS delivery through the direction of the 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.
- ◆ Replacement and expansion of advanced life support rescue units as part of continuing replacement program and service coverage expansion specifically the addition of Rescue 1 and Rescue 4 respectively.
- ◆ 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.
- ◆ 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:

#### St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable

- Maintain and evaluate annual expenditures and projects through dedicated processes to assure appropriate expenditures while remaining within approved funding limits.

#### St. Johns County Goal -- Economic Development: Thriving and Emerging Economic Opportunities

- Provision of professional emergency services to provide high level protection to the community resulting in economic development through the attraction of visitors, residents and businesses to St. Johns County.

#### St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play

- Establish appropriate emergency response facilities, apparatus and personnel to maintain a high level of service and meet the required community response standards.

#### St. Johns County Goal -- Customer Service: Putting People First

- Provide all hazards response to the community with an emphasis on high quality delivery of service and professional care through a diverse, highly productive, and compassionate workforce.

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- Provide road map of required public safety expansion utilizing the fire rescue master plan in coordination with St Johns County Growth Management and long-range planning.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs) (2,912 hour employees)	79.0	79.0	85.00
	Number of Full-time Equivalents (FTEs) (2,080 hour employees)	10.75	10.75	10.75
	Total Operating and Maintenance Expenditures *	\$10,981,996	\$11,665,537	\$12,056,261
	Number of ALS Ambulances Operating	14	14	16
O U T P U T	Total Department Responses (CAD generated)	60,161	55,2130	65,000
	EMS Transports (patient reports generated)	13,735	16,195	15,000
	# Treated at Scene (patient reports generated)	5,716	6,703	7,500
E F F I C I E N C Y	Program Cost per Capita (Adjusted for Inflation)	\$41.93	\$42.34	\$41.60
	Average Urban Response Time-transport (minutes)	6:00	6:00	7:30
	Average Rural Response Time-transport (minutes)	8:00	8:00	9:45
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**	54.23%	52.06%	51.14%

\*Net of grant expenditures

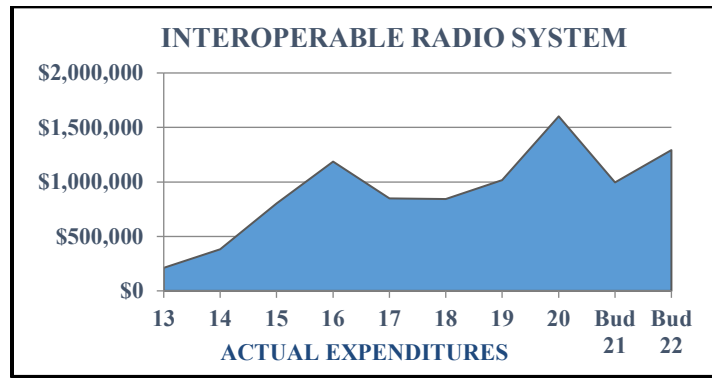
## GENERAL FUND

**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 2022 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. The FY 22 capital outlay budget includes radio system software upgrades, demolition of the Water Plant radio shelter and a Nocatee radio system enhancement project.

**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 '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$114,995	\$123,784	\$125,045	\$127,794	\$135,162
Operating Expenses	721,490	816,392	1,238,551	847,196	862,700
Capital Outlay	5,567	75,253	238,181	21,485	295,000
<b>TOTAL</b>	<b>\$842,052</b>	<b>\$1,015,429</b>	<b>\$1,601,777</b>	<b>\$996,475</b>	<b>\$1,292,862</b>



## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play**

- Managed all radio facilities throughout the County ensuring sites are 100% functional and maintained to high level operational standards.
- Re-located primary dispatch center and maintained hot standby dispatch location for all county agencies.
- Maintained geo-redundant prime site switching in case of major failure.

#### **St. Johns County Goal -- Customer Service: Putting People First**

- Supported all users with changes in programming, inventories, system aliases, radios and repairs.

Dealt with the aftermath of several hurricane seasons and manage the damage left behind at several radio facilities

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- Maintain primary site at the new 911 Communications Center as well as hot backup site at previous 911 PSAP.

### KEY OBJECTIVES:

#### **St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

- Maintain and evaluate annual expenditures and projects through dedicated processes to assure appropriate expenditures while remaining within approved funding limits.

#### **St. Johns County Goal -- Economic Development: Thriving and Emerging Economic Opportunities**

- Provision of professional communication support services to provide high level protection to the community resulting in economic development through the attraction of visitors, residents and businesses to St. Johns County.

#### **St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play**

- Establish appropriate emergency communication facilities and required auxiliary support to maintain a high level of service and meet the required community response standards.

#### **St. Johns County Goal -- Customer Service: Putting People First**

- Provide all hazards response to the community with an emphasis on high quality delivery of service and professional care through a diverse, highly productive, and compassionate workforce.

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- Continually analyze interoperable radio system to assure effective and efficient delivery of communications.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	1	1	1
	Total Operating and Maintenance Expenditures*	\$1,363,596	\$982,948	\$997,862
	Number of 800 MHz System Towers in Operation	11	11	11
O U T P U T	Associated 800 MHz System Debt Service	\$1,279,455	\$1,279,816	\$1,279,698
	Total 800 MHz System Cost with Debt Service	\$2,643,051	\$2,262,764	\$2,277,560
	Property Tax Value of 0.14 Mil (at 95%)	\$3,635,936	\$3,988,838	\$4,845,951
E F F I C I E N C Y	Program Cost Per Capita (Adjusted for Inflation)	\$5.21	\$3.59	\$3.49
	% Program Cost of Total County Budget	0.15%	0.09%	0.08%
	% Total System Cost of Total County Budget	0.28%	0.21%	0.18%
E F F E C T	% of System Tower Sites Operational	100%	100%	100%
	% Total System Cost to 0.14 Mil Property Tax	72.69%	56.73%	47.00%

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

## GENERAL FUND

**SERVICE AREA:** PUBLIC SAFETY

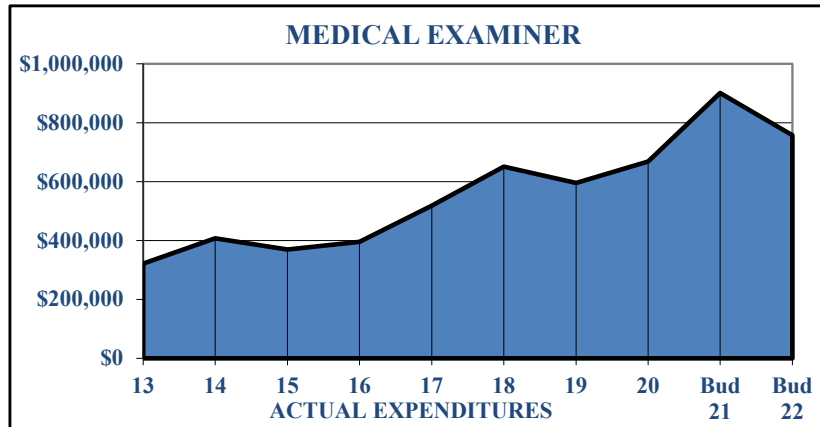
**DEPARTMENT:** MEDICAL EXAMINER

**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 2022 BUDGET HIGHLIGHTS:** The FY 2022 operating budget primarily reflects an increase in transportation costs.

**REVENUE:**

A Tri-County agreement exists between St. Johns, Putnam and Flagler Counties in which the cost of the operation is paid by each County’s percentage of Medical Examiner services. These percentages are based on the relative caseload estimated for each of the three counties that comprise the District 23 Medical Examiner’s Office. Cremation fees are \$50 per approval contributing approximately \$135,000 annually to the General Fund.

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$960,352	\$981,274	1,108,341	\$1,299,100	\$ 1,342,796
Operating Expenses	184,096	198,764	216,859	272,340	286,589
Capital Outlay	27,800	15,912	46,376	82,778	0
Putnam/Flagler Reimbursement	(520,955)	(600,999)	(703,454)	(753,366)	(872,490)
<b>TOTAL</b>	<b>\$651,293</b>	<b>\$594,951</b>	<b>\$668,122</b>	<b>\$900,852</b>	<b>\$ 756,895</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ Increased workflow, needed work space in the morgue and individual work space for all staff was created with the final remodel
- ◆ Full accreditation status with NAME has been maintained (in-person inspection FY22)
- ◆ 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:

#### St. Johns County Goal -- Customer Service: Putting People First

- 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.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalent (FTEs)	12.00	12.00	12.00
	Total Operating and Maintenance Expenditures (net of Flagler/Putnam County reimbursement)*	\$619,225	\$822,372	\$756,895
O U T P U T	Number of Death Certificates & Autopsies	533	560	600 est.
	Number of Cremations Approved	3,297	4,100	5,000 est.
	Number of Total Cases	3,830	4,660	5,600 est.
E F F I C	Per Capita Cost of Program (Adjusted for Inflation)	\$2.36	\$2.98	\$2.61
	# Death Certificates & Autopsies per FTE	55.5	50.0	54.1
	# of Cremations Approved per FTE	427.0	266.6	283.3
E F F E C T	% of Autopsies Performed within 48 Hours	100%	100%	100%
	% of Cremations Approved within 24 Hours	100%	100%	100%
	% of Autopsy Reports Completed in 3-5 Days	100%	100%	100%

\*Net grant expenditure

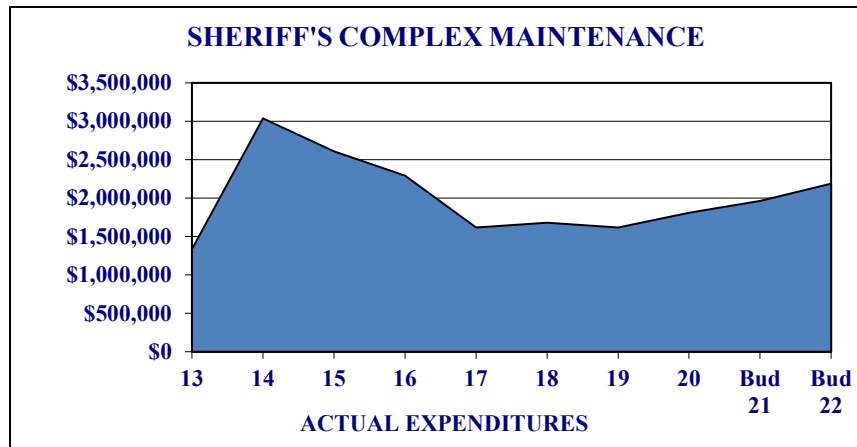
## GENERAL FUND

**SERVICE AREA:** PUBLIC SAFETY  
**DEPARTMENT:** FACILITIES MANAGEMENT  
**PROGRAM:** SHERIFF'S COMPLEX MAINTENANCE

**PROGRAM DESCRIPTION:**

The Sheriff's Complex Maintenance Division of the Facilities Management Department provides maintenance, repair, minor renovations and supervision of outside contractors for the St. Johns County Criminal Complex, Training/Communications Center and related SJCSO field offices. The division manages over 322,013 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 2022 BUDGET HIGHLIGHTS:** The budget reflects an increase in operating primarily due to the addition of two new FTEs in the form of Maintenance Technicians required for the expanding footprint of Sheriff Facilities. Deferred maintenance at the Sheriff's complex is funded through the facilities maintenance department. Capital includes the purchase of a vehicle related to a new position.

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$492,969	\$475,856	\$436,712	\$564,405	\$708,385
Operating Expenses	1,129,583	1,131,266	1,086,116	1,372,476	1,445,171
Capital Outlay	55,322	10,739	25,734	25,626	32,260
<b>TOTAL</b>	<b>\$1,677,874</b>	<b>\$1,617,861</b>	<b>\$1,809,711</b>	<b>\$1,962,507</b>	<b>\$2,185,816</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St Johns County Goal: Infrastructure: Prioritizing Today and Planning for Tomorrow

- ◆ Completed (20) deferred maintenance projects addressing several critical systems and safety issues including, lightning protection, natural gas detection systems, fire suppression fan override, potable water booster system, and security related building element replacements.
- ◆ Continued the implementation and relocation of the I-CON (water management system) throughout the Jail, reducing water consumption and improving worker safety through improved accessibility of control components.
- ◆ Installed 721 LED light bulbs/fixtures, reducing electric usage and related costs.

#### St. Johns County Goal: Customer Service: Putting People First

- ◆ Promoted ongoing training and education to improve employee proficiency, productivity and job satisfaction.
- ◆ Provided the necessary facility maintenance levels as required under the Florida Model Jail Standards and to be in compliance 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.
- ◆ Provided necessary maintenance support to open the new Sheriff Training/Communication Center and the Beach Operations Center.

### KEY OBJECTIVES:

#### St Johns County Goal: Infrastructure: Prioritizing Today and Planning for Tomorrow

- 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.

#### St. Johns County Goal: Customer Service: Putting People First

- 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 '20	Estimated FY '21	Adopted FY '22
I N F R A S T R U C T U R E	Number of Full-time Equivalents (FTEs)	7	8	10
	Total Operating and Maintenance Expenditures*	1,522,828	1,854,067	2,107,140
	Total Building Square Footage Maintained	249,932	260,000	322,013
O P E R A T I O N S	Total Number of Work Orders Completed	4,147	4,781	4,800
	Work Order Trade Worker Staff Hours	8,351	8,194	10,000
	Number of Preventative Work Orders	1,495	1,822	1,822
E F F I C I E N C Y	Program Cost per Square Footage Maintained	6.09	7.13	6.54
	Square Footage Maintained per Trade Worker	49,986	52,000	46,002
	Number of Staff Hours / Completed Work Order	2.01	1.71	2.08
E F F E C T I V E	Number of Outsource Contract Dollars	\$456,715	\$269,195	\$170,849
	Average Days to Complete Work Orders	11.14	9.99	9
	% of Preventative Work Orders	36%	38%	37%

\*net of deferred maintenance projects

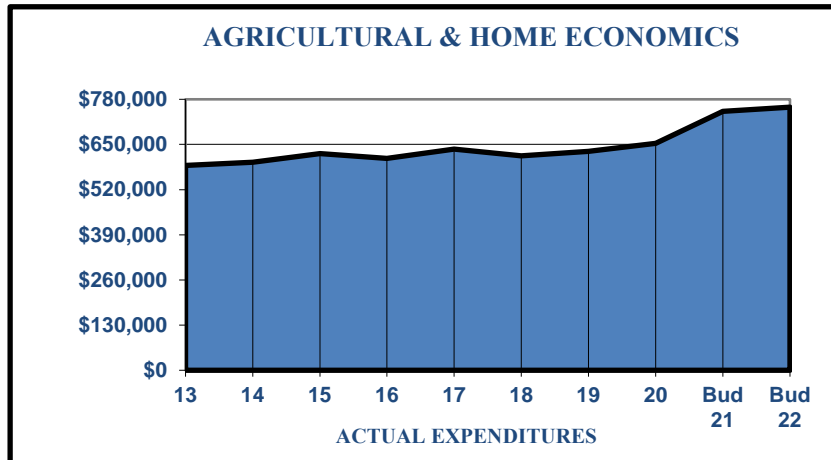
## GENERAL FUND

**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 2022 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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	609,488	630,476	616,924	703,752	751,184
Capital Outlay	8,145	0	36,456	42,000	6,200
<b>TOTAL</b>	<b>\$617,633</b>	<b>\$630,476</b>	<b>\$653,380</b>	<b>\$745,752</b>	<b>\$757,384</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal -- Economic Development: Thriving and Emerging Economic Opportunities**

- ◆ The 2021 Annual Datil Pepper Fall Festival was cancelled due to COVID-19, but planning has begun for 2022. This festival highlights local restaurants, agricultural and extension office awareness, and agricultural education.
- ◆ Provided educational to commercial row crop farmers through one-on-one programming. More than 20,000 acres of potatoes are grown in the Tri-County Agricultural Area, which is more than 60% of Florida's total potato acreage.
- ◆ Continued to work with local growers to identify and remedy pest issues and educate them on best practices for fertilizer application, irrigation and pest management.
- ◆ Flew UAS (drones) for 7 hours 37 minutes during 53 flights over agriculture for precision agriculture purposes.
- ◆ The St. Johns County Commercial Agriculture Agent manages the Hastings triage lab. This lab is operational and is currently serving commercial agriculture producers in identifying disease, pest and other issues related to plants.

#### **St. Johns County Goal -- Customer Service: Putting People First**

- ◆ The St. Johns County Horticulture Department provided 50 educational training hours to 15 new Master Gardeners, while current Master Gardeners donated over 6099 hours of volunteer service to the community which equates to more than \$163,947 of in-kind services in a calendar year.
- ◆ St. Johns County 4-H volunteers provides more than 4,007 hours of volunteer time related to youth development, which equates to more than \$105,464 of in-kind services in a calendar year.
- ◆ The 4-H Embryology Project provided educational programming to 1,556 students and 36 teachers from 13 St. Johns County Schools. Teachers who participated in the project reported that students gained a deeper understanding of the life cycle, needs of a developing embryo, and increased their love of science.
- ◆ Twelve St. Johns County Elementary and Middle Schools with 77 classrooms and 2,000 students are participating in the 2021 4-H Public Speaking Contest Powered by FPL that began in December and will continue into 2022.
- ◆ Two stakeholder meetings were developed to provide an opportunity for the public to learn about the SJC Extension Office and provide feedback on programs they would like to see in the future.
- ◆ Our Agriculture Department conducted more than 240 on-farm site visits to assist, provide one-on-one assistance.

### KEY OBJECTIVES:

#### **St. Johns County Goal -- Economic Development: Thriving and Emerging Economic Opportunities**

- ◆ Continue to support the County's agriculture industry with focus on profitability, diversity and sustainability.

#### **St. Johns County Goal -- Customer Service: Putting People First**

- ◆ 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 '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	0	0	0
	Total Operating and Maintenance Expenditures	\$616,924	\$647,067	\$751,184
	Volunteer Hours	22,902	10,100	20,000
O U T P U T	Number of Client Contacts*	39,610	22,961	40,000
	Volunteer Training Hours	3,700	2,200	2,500
	Volunteer Contacts	9,000	5,900	6,500
E F F I C	Program Cost per Client Contact	\$15.92	\$23.32	\$15.64
	Per Capita Cost of Program (Adjusted for Inflation)	\$2.36	\$2.35	\$2.59
	Client Contacts* /Contracted FTE	4,451	2,580	2,247
E F F E C T	% Client Satisfaction	99%	99%	99%
	Volunteer FTE Equivalent (Volunteer Hours/2080 hrs.)	11.0	4.9	9.6
	Volunteer Hours to Contracted Staff Hours	1.2	0.6	1.1

\*Excluding media contacts

## GENERAL FUND

**SERVICE AREA:** PHYSICAL ENVIRONMENT

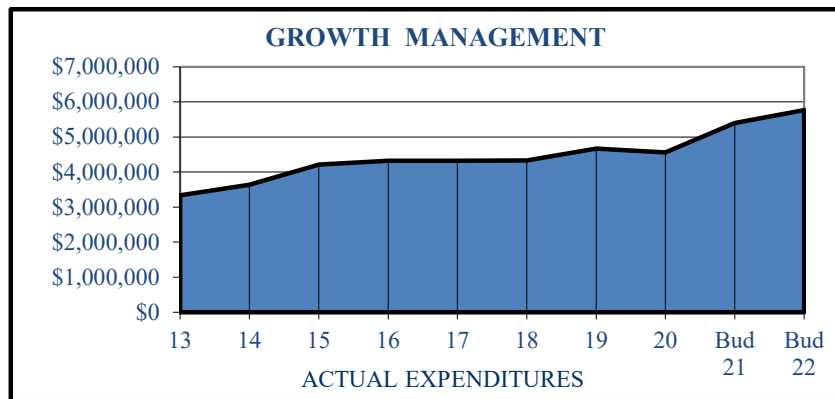
**DEPARTMENT:** GROWTH MANAGEMENT

**PROGRAM:** GROWTH MANAGEMENT

**PROGRAM DESCRIPTION:**

The Growth Management Department consists of four divisions: Planning and Zoning, Transportation Development, Operations, and Environmental Services. It also includes the Department Director who has oversight and supervision over these divisions. The Growth Management Department administers land development policies and regulations such as the Comprehensive Plan, the Land Development Code, the Habitat Conservation Plan (HCP), the Ponte Vedra Zoning Ordinance, impact fees and concurrency. Growth Management also provides professional, technical, and administrative support on land development issues to elected and appointed boards and the public. Growth Management manages the review of all land development applications including: Comprehensive Plan Amendments, Rezonings, Planned Unit Developments (PUDs), and residential subdivisions and commercial construction plans.

**MISSION:** To provide for planned, orderly growth, the protection of life and safety, the enhancement of the County’s quality of life and the protection of economic and natural resources through the effective development, administration, and enforcement of the County’s land use and zoning while maintaining consistency with the Comprehensive Plan.



**FY 2022 BUDGET HIGHLIGHTS:** The 2022 budget reflects an increase of one Application Review Specialist and one vehicle to support efficient and timely processing of applications.

**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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$4,151,602	\$4,392,601	\$4,296,580	\$5,072,408	\$5,452,922
Operating Expenses	177,908	275,885	197,724	328,495	231,983
Capital Outlay	0	0	66,591	2,500	81,720
<b>TOTAL</b>	<b>\$4,329,510</b>	<b>\$4,668,486</b>	<b>\$4,560,895</b>	<b>\$5,403,403</b>	<b>\$5,766,625</b>



## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal -- Customer Service: Putting People First**

- ◆ Developing new development/permitting database that will decrease time in review and costs for applicant
- ◆ Received two Cultural Resource grants totaling \$100k to meet goals of providing education and information to citizens

#### **St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play**

- ◆ 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
- ◆ Processed comprehensive plan property rights element through adoption by BCC
- ◆ Reactivation of Land Acquisition and Management Program Conservation Board – staff will advise on acquisition and conservation of environmentally sensitive, archaeological, historic, and/or recreational lands that will preserve wildlife Habitat, and will create preserves, parks and outdoor recreation areas for present and future generations.

#### **St. Johns County Goal – Economic Development: Thriving and Emerging Economic Opportunities**

- ◆ Expedited 13 economic development projects and facilitated project permits for multiple non-residential projects.
- ◆ Continued expansion of PUD entitlement tracking web application—provides data for real estate and business planning

#### **St. Johns County Goal –Infrastructure: Prioritizing Today and Planning for Tomorrow**

- ◆ Researched and drafted Comprehensive Plan Amendments to address Water Supply and the Water Supply Facilities Work Plan

### KEY OBJECTIVES:

#### **St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

- Update the County’s Comprehensive Plan and Land Development Code where necessary to promote business.
- Expedite permitting for qualified businesses.

#### **St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play**

- Update the County’s Comprehensive Plan and Land Development Code provisions and incentivize community values such as business and industrial development, environmental protection, affordable housing and high quality infrastructure.
- Continue to participate in regional programs including transportation planning, trails planning, coastal hazards, water resources, healthy community efforts and resiliency planning.
- Develop and present methods to increase affordable housing through land use and growth management.

#### **St. Johns County Goal -- Customer Service: Putting People First**

- 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 '20	Estimated FY '21	Adopted FY '22
	Number of Full-time Equivalents (FTEs)	60.965	62.75	63.75
I N P U T	Total Operating and Maintenance Expenditures*	\$4,560,895	\$4,923,140	\$5,684,905
	# of Land Development Application Reviews	24,322	24,565	24,810
O U T P U T	# of Residential Clearance Sheets Reviews	28,664	28,950	29,240
	# of Site Inspections	24,614	24,860	25,108
	# of Land Development Application Reviews/ FTE	399	407	389
E F F I C I	# of Residential Clearance Sheets Reviews/FTE	470	461	458
	Per Capita Cost of Program (Adjusted for Inflation)	\$17.41	\$17.86	\$19.61
	% 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:            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

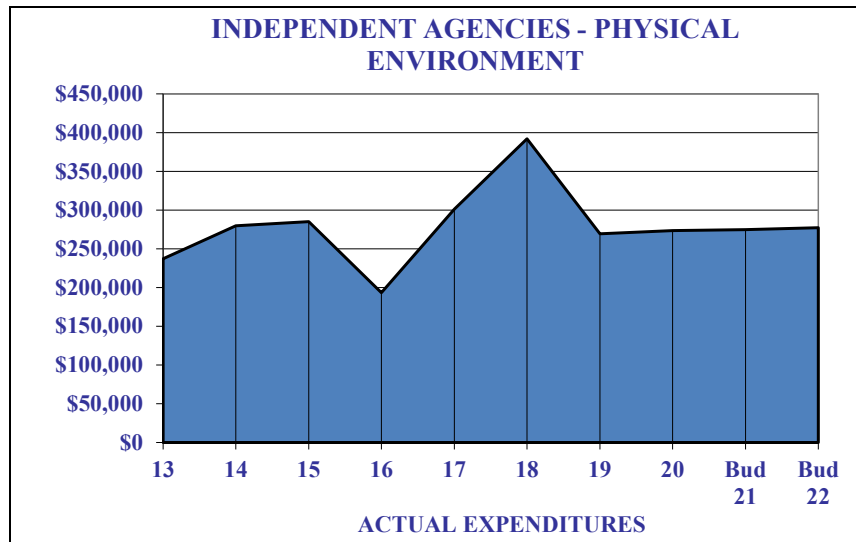
**FY 2022 BUDGET HIGHLIGHTS:** The 2022 budget reflects normal operating expenditures.

**REVENUE:**

The revenue to fund a portion of these Independent Agencies is provided by the General Fund. The County contributes toward the funding of the independent agencies listed below.

**EXPENDITURES:**

Agency	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Hastings Agricultural Research Center	\$187,198	\$93,599	\$93,599	\$93,599	\$93,599
Soil & Water Conservation District	60,242	62,265	63,044	64,733	68,200
NE Fla. Regional Planning Council	90,340	94,183	97,884	97,884	97,884
NE Fla. Regional Transportation Commission	40,440	0	0	0	0
Ponte Vedra Zoning Board	13,784	19,415	18,959	18,641	17,755
<b>TOTAL</b>	<b>\$392,004</b>	<b>\$269,462</b>	<b>\$273,486</b>	<b>\$274,857</b>	<b>\$277,438</b>



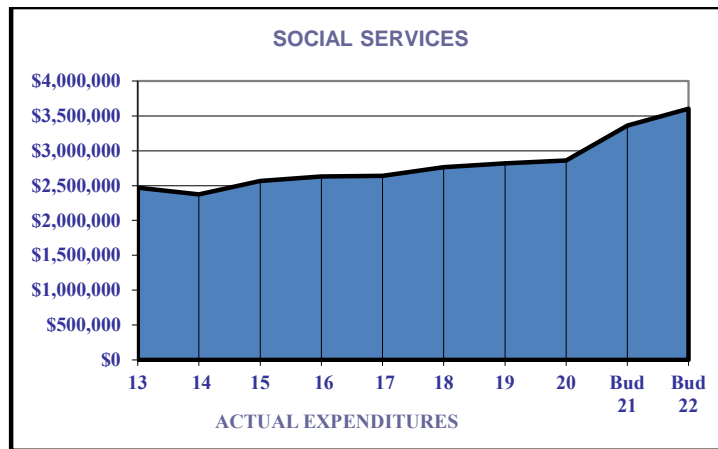
## GENERAL FUND

**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 partner with Department of Children and Families ACCESS program. Resource centers are located at two locations; Hastings and St Augustine, 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 work with the Clerk of Courts, the County Tax Collector and Fire Services to screen clients and determine eligibility for the Solid Waste Exemption Program, Humanitarian Waiver as well as EMS transportation services. Staff support is also provided for the Health and Human Services Advisory Council.

**MISSION:** To reduce social and economic dependency by providing a bridge of interim assistance and other available services to qualified individuals and families who are residents of St. Johns County and address those needs by partnering with other service providers to maximize service delivery and insure the most efficient and effective use of resources by eliminating duplication of services.



**FY 2022 BUDGET HIGHLIGHTS:** The 2022 budget reflects normal recurring operating expenses which have increased in the past to respond to greater indigent population services.

**REVENUE:**

The revenue to fund these programs is provided by the General Fund.

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$855,321	\$899,724	\$918,254	\$1,037,328	\$1,168,338
Operating Expenses	229,672	414,977	341,224	688,797	748,671
Medicaid Expenditures	1,422,686	1,506,346	1,598,885	1,630,791	1,685,685
Capital Outlay			\$1,334	\$1,500	
<b>TOTAL</b>	<b>\$2,762,651</b>	<b>\$2,821,047</b>	<b>\$2,859,697</b>	<b>\$3,358,416</b>	<b>\$3,602,694</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ The Social Services program was reaccredited in FY 21 by the Council on Accreditation, which distinguishes a limited number of county-operated programs.
- ◆ Continuing to strengthen the navigator role and to introduce creative initiatives to help clients become aware of and utilize community resources. Social Services continues to provide existing clients with the tools to improve self-sufficiency, financial literacy, budgeting, resume writing, job search coaching, educating and training the public to apply online for State and Federal Programs.
- ◆ Social Services has partnered with Flagler Hospital co-locating a Case Specialist in the hospital to better assist clients upon discharge, to assist eligible clients with services and additionally with navigation of Federal and State programs.
- ◆ Distributed \$27,600 through the CHALLENGE Rapid Rehousing and Prevention grant. This funding provides financial assistance to stabilize and give individuals and families housing permanency. Prevention client's income must be below 200% of the Federal Poverty Guidelines with rental, mortgage or utility assistance.
- ◆ Distributed \$14,250 for Homeless Prevention & Rapid Re-housing through the ESG grant. This provides financial assistance to stabilize and give individuals and families housing permanency.
- ◆ Distributed \$15,641 through the TANF Prevention grant. This provides financial assistance to families with household income below 200% of the Federal Poverty Guidelines with rental, mortgage or utility assistance.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable

- Increase assistance to clients applying for Federal/State applications by 15%.
- Diversify funding by 20% to support Social Services programs.

#### St. Johns County Goal -- Customer Service: Putting People First

- Increase contact with hard to reach populations with outreach by 10%.
- Increase Case Management service transactions by 20%.
- Decrease recidivism of clients by 5%.
- Maintain 80% staff retention
- Increase access to services by implementing online access to services by 100% by Sept 30, 2022.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	14.44	14.44	14.44
	Total Operating and Maintenance Expenditures	\$2,859,697	\$3,292,783	\$3,431,293
O U T P U T	Total # of Clients Requesting Services (annually)	6015	5601	5881
	# of Clients receiving General Assistance (annually)	138	121	127
	# of Case Management Services Provided (annually)	675	595	714
	# Assisted Client State/Federal Applications	3472	2926	3364
E F F I C	Program Cost Per Capita (adjusted for inflation)	\$10.92	\$11.96	\$11.84
	Average Client Contact per Staff per Day	4	4	5
	# of Service Events Performed per Staff annually	6248	5176	5435
E F F E C	# Clients medically assisted while pending SSI / Medicaid	35	14	17
	# Clients that received SSI/SSDI during assistance period	9*		
	#Clients medically assisted during assistance period	119	88	92

\*The Case Specialist that works with clients applying for disability had health issues this year and was out for 4 months on FMLA then out again when Governors executive order 20-83 advised people with underlining health issues to self-isolate.

## GENERAL FUND

**SERVICE AREA:** HEALTH & HUMAN SERVICES

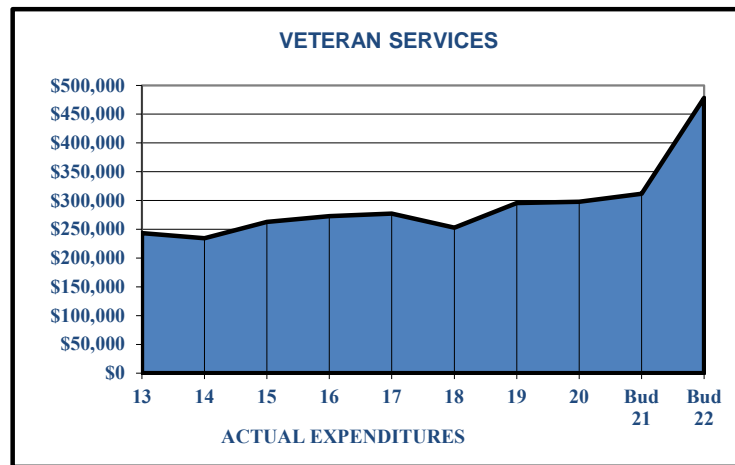
**DEPARTMENT:** VETERANS SERVICE OFFICE

**PROGRAM:** VETERANS SERVICE ADMINISTRATION

**PROGRAM DESCRIPTION:**

The responsibility and obligation of the County Veterans Service Office is to render effective and responsible service to veterans and their dependents residing in the County. The provision of this service is accomplished through cooperation with the Veterans Administration (VA), the five (5) branches of the Armed Services, other County and State Veteran Service Officers and representatives of the service organizations as recognized by the Congress of the United States. In addition, it is the program’s responsibility to assist veterans and their dependents in the preparation of claims and to ensure that every effort is made to attain entitled rights and benefits.

**MISSION:** To provide effective and efficient assistance to veterans and their dependents in St. Johns County in applying for appropriate veteran benefits and to refer, as appropriate, individuals who need services from other agencies.



**FY 2022 BUDGET HIGHLIGHTS:** The budget reflects the addition of one Assistant Veteran Service Officer and operating expenses to support a new veterans homelessness assistance program.

**REVENUE:**

The revenue to fund the Veterans Service Office is provided by the General Fund.

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$244,123	\$284,086	\$289,268	\$291,987	\$336,428
Operating Expenses	8,969	11,361	8,550	20,030	141,924
Capital Outlay	0	0	0	0	0
<b>TOTAL</b>	<b>\$253,092</b>	<b>\$295,447</b>	<b>\$297,818</b>	<b>\$312,017</b>	<b>\$478,352</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ 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 8 intake forms for Vets-4-Vets that resulted in veterans receiving emergency assistance for rent, utilities, food, gas and emergency shelter totaling \$5,000.00.
- ◆ Working with Fire Watch; crisis interception for suicide prevention of service members, veterans and their families.
- ◆ Supported virtual veterans outreach through Virtual Veterans Experience Action Center (V-VEAC).
- ◆ 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.
- ◆ Supported and participated in events sponsored by the Memorial Day Observance and Veterans Day Observance, “Wreaths across America”, the “Purple Heart Day Observance”, “Vietnam War Commemoration”, “The Senior Expo”, Cecil Field “POW/MIA Memorial” observance.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Customer Service: Putting People First

- Increase the level of contacts with veterans and/or dependents by making formal benefits presentations to veterans’ organizations and community referral service organizations.
- Organize and implement a Homeless Veterans Stand-down.

#### St. Johns County Goal -- World-Class Living

- Assist veterans and/or dependents to ensure a maximum award on their benefit claims
- Establish Veterans Housing Assistance Program

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	4	4	5
	Total Operating & Maintenance Expenditures	\$295,446	\$299,552	\$312,017
O U T P U T	Number of Service Contacts with Veterans/Dependents	16,610	16,660	16,670
	Number of Events Supported	16	7	7
	Number of New Clients Served	775	820	825
E F F I C	Per Capita Cost of Program (Adjusted for Inflation)	\$1.16	\$1.12	\$1.11
	Service Contacts Per Veteran Service Officer	5,536	5,553	5,556
	Number of New Clients Served per Officer	258	266	275
E F F E C T	Amount of Awards Processed to Clients *	\$4,050,000	\$4,100,000	\$4,150,000
	% of New Clients Served	5.3%	5.4%	5.5%
	Number of homeless veterans receiving rental/housing assistance	x	x	14

\*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. The second type consists of programs for which there exists either a mandate for funding support or a need identified by the County. The agencies are listed separately by HHSAC reviewed and non-reviewed.

**HHSAC REVIEWED PROGRAMS**

**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: EARLY LEARNING COALITION OF NORTH FLORIDA**

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: 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 ADULT DRUG COURT**

EPIC's pro-active programs provide a variety of education, prevention, early intervention services, crisis intervention and substance abuse programs for adults.

**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: FLAGLER HEALTH CARE COORDINATION:**

Flagler Hospital coordinates care for the targeted population of adults diagnosed with serious mental illness (SMI), with the intent to reduce the overall incidence of emergency department visits, inpatient admissions, and readmissions.

**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.

**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.



**INDEPENDENT AGENCIES – HEALTH & HUMAN SERVICES (continued)**

**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: ST. AUGUSTINE YOUTH SERVICES (SAYS)**

SAYS is a nonprofit agency that applied 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.

**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.

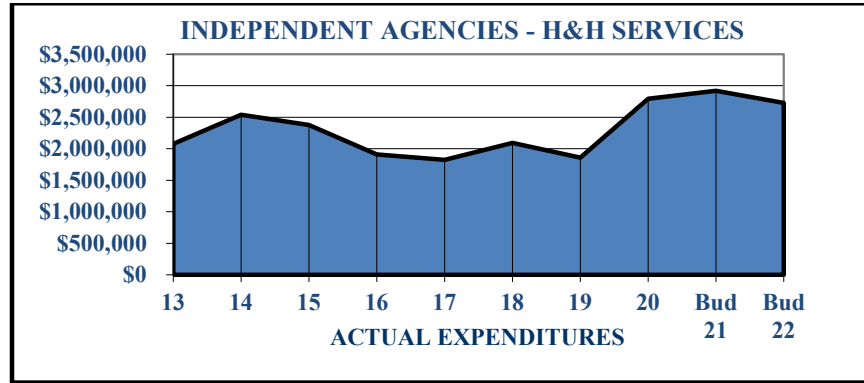
**NON-HHSAC REVIEWED PROGRAMS/EXPENSES**

**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: FIRE WATCH COUNCIL**

The Northeast Florida Fire Watch Council (the "Fire Watch Council") is a multi-jurisdictional government entity formed in November 2019 by Baker County, Clay County, Nassau County, St. Johns County and the City of Jacksonville (together, the "Counties") to create and implement a comprehensive solution to reduce Veteran suicide in Northeast Florida.



Graph includes both HHSAC reviewed and Non-HHSAC reviewed expenditures

**FY 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects funding at levels recommended by the HHSAC. A priority in FY 2022 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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY'21	Adopted Budget FY'22
Alpha Omega Miracle Home	\$0	\$0	40,834	40,834	40,834
Betty Griffin House	204,102	189,059	236,324	236,324	236,324
Betty Griffin House – Hope Program	0	0	50,000	50,000	50,000
Early Learning Coalition of North Florida	133,712	133,712	133,712	133,712	133,712
Emergency Services / Homeless Coalition	60,252	66,581	83,226	83,226	90,474
EPIC Drug Court – Adult Substance Abuse Program	158,432	160,967	214,910	214,910	214,910
EPIC – SJC Intensive Care Coordination	0	102,551	165,471	165,471	165,471
EPIC – Detoxification Center	250,000	287,214	331,284	348,663	348,663
Flagler Hospital Care Coord.	120,000	0	120,000	120,000	120,000
Good Samaritan Health Centers	61,580	60,012	101,653	101,653	101,653
Home Again St. Johns	27,053	0	0	0	0
SJC Council on Aging / Adult Day Care	35,875	0	0	0	0
SJC Council on Aging for OAA and CCE Programs	127,188	166,766	157,701	157,701	157,701
St. Augustine Youth Services - Community Action Team	0	0	58,623	58,623	58,623

**HHSAC REVIEWED EXPENDITURES (continued)**

Agency	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY'21	Adopted Budget FY'22
St. Augustine Youth Services - Mobile Crisis Response Team	0	110,993	132,947	138,758	138,758
SJC Welfare Federation	499,451	94,558	94,558	94,558	0
SMA Behavioral Health Services	350,000	349,992	229,992	350,000	230,000
St. Francis House	102,301	76,063	95,079	95,079	102,327
St. Johns Housing Partnership	85,000	20,700	29,938	29,938	110,000
<b>SUBTOTAL</b>	<b>\$2,214,946</b>	<b>\$1,819,168</b>	<b>\$2,276,252</b>	<b>\$2,419,450</b>	<b>\$2,299,450</b>

**NON-HHSAC REVIEWED EXPENDITURES:**

Agency	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY'21	Adopted Budget FY'22
Council on Aging Insurance	\$4,321	4,395	4,739	5,166	6,050
Medicaid Buyback/LIP	350,000	0	350,156	350,000	350,000
Detox Expansion	0	0	0	200,000	0
Fire Watch Council	0	0	15,000	25,000	30,000
HHS Software	27,190	37,190	37,190	40,221	40,221
<b>SUBTOTAL</b>	<b>\$381,511</b>	<b>\$41,585</b>	<b>\$407,085</b>	<b>\$620,387</b>	<b>\$426,721</b>

**TOTAL ALL EXPENDITURES:**

Agency	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY'21	Adopted Budget FY'22
<b>TOTAL</b>	<b>\$2,596,457</b>	<b>\$1,860,753</b>	<b>\$2,683,337</b>	<b>\$3,039,837</b>	<b>\$2,725,721</b>

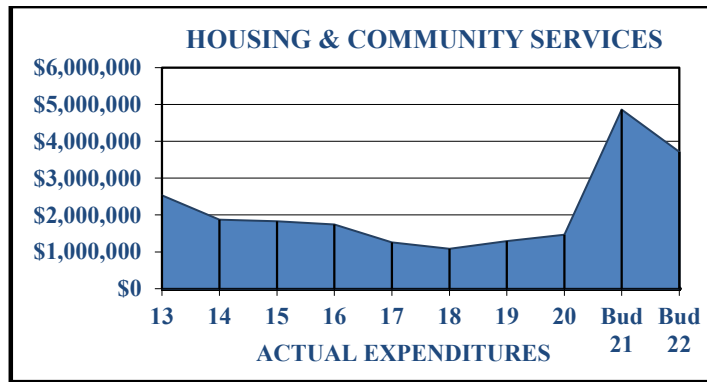
## GENERAL FUND

**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 2022 BUDGET HIGHLIGHTS:** The budget reflects activities associated with grant-funded housing and community development initiatives, specifically recurring Community Development Block Grant funding.

**REVENUE:** The HUD CDBG economic development and housing grants along with U.S.D.A. Rural Development and State grants promote neighborhood revitalization strategies. All other funding is provided by the General Fund.

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$247,528	\$283,246	\$350,901	\$398,181	\$418,837
Operating Expenses	379,309	667,065	1,037,192	1,897,795	2,599,806
Capital Outlay	0	21,961	2,365	1,742,086	0
Other	454,755	316,992	76,700	823,250	696,291
<b>TOTAL</b>	<b>\$1,081,592</b>	<b>\$1,289,264</b>	<b>1,467,158</b>	<b>\$4,861,312</b>	<b>\$3,714,934</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal – Economic Development: Thriving and Emerging Economic Opportunities**

- ◆ Worked with Growth Management to modify the Residential Housing zone that will provide affordable ownership units for low to moderate-income households.
- ◆ The CDBG grant provided funding for the acquisition of 3 properties to create affordable housing units for low to moderate-income households.
- ◆ The HFA provided tax-exempt bond financing to a developer to provide up to 132 affordable housing units for low to moderate-income households. (San Marcos Heights)
- ◆ The CDBG grant continues to fund public service projects aimed at preventing homelessness and providing affordable housing units for low to moderate-income households. (AOMH).
- ◆ The CDBG grant continues to fund a public service project aimed at serving school-age children in West Augustine with tutoring services, non-traditional learning opportunities, and recreational opportunities.

#### **St. Johns County Goal – Customer Service: Putting People First**

- ◆ Served as current designated referral agent for individuals on need of affordable housing by collaborating with County Social Services for implementation and administration. Provide affordable referrals to Housing Authorities in both Duval and Flagler County.
- ◆ Attended Community Redevelopment Area (CRA) meetings and other community meetings throughout the County.
- ◆ Held Fair Housing Workshops and activities conducted by consultants to provide fair housing education to the public.
- ◆ Housing staff collaborated with St. Augustine Amphitheater staff to organize and execute two community food drives with the assistance of the St. Johns County Cultural Events Division, United Way of St. Johns County and the St. Augustine Beach Police Department. Two events generated close to 30 tons of food collected as part of a response to the negative impact of COVID-19 on the community.

### KEY OBJECTIVES:

#### **St. Johns County Goal – Economic Development: Thriving and Emerging Economic Opportunities**

- Increase homeownership opportunities via housing counseling.
- Increase working relationships with for-profit and/or non-profit developers.
- Increase housing and financial counseling.

#### **St. Johns County Goal – World-Class Living: The Place to Live, Work, and Play**

- Provide additional Fair Housing Trainings.

#### **St. Johns County Goal – Customer Service: Putting People First**

- Enable and develop more organizational capacity for non-profit housing and service providers.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	5.3	5.3	5.3
	Total Operating and Maintenance Expenditures*	\$369,824	\$295,632	\$441,526
O U T P U T	State / Federal Grant Applications Submitted	1	2	4
	Non-Profit Organizations Assisted	6	0	2
	# Homebuyer Applicants Served	188	226	300
E F F I C	Program Cost per Capita (Adjusted for Inflation)	\$1.41	\$1.07	\$1.52
	% Program Cost* of Total General Fund Budget	0.2%	0.1%	0.1%
	# Homebuyer Applicants Served / FTEs	35.5	42.7	56.6
E F F E C T	# Affordable Houses/Residences Created	0	7	0
	HFA Housing Units Financed-Single & Multifamily	0	132	96
	“Affordable” New Developer / Builder Contacts	4	5	5

\* = less grant expenditures and non-recurring items. Salary activities included in the operating expenditure above may be offset by grant revenues.

## GENERAL FUND

**SERVICE AREA:** ECONOMIC ENVIRONMENT

**DEPARTMENT:** COUNTY ADMINISTRATION

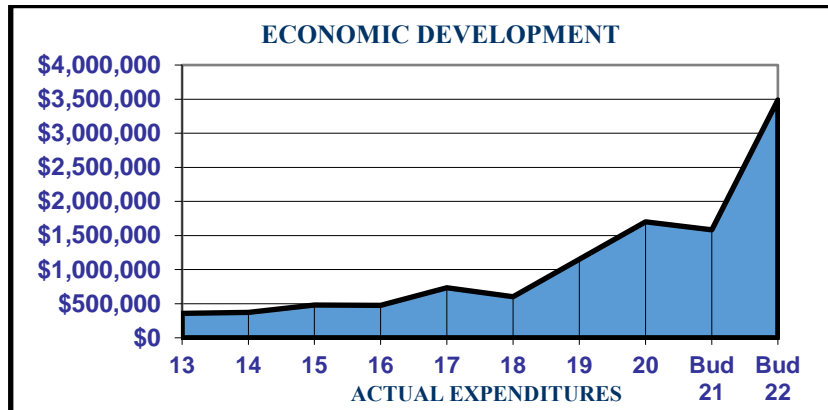
**PROGRAM:** ECONOMIC DEVELOPMENT

**PROGRAM DESCRIPTION:**

The County maintains an Economic Development (ED) program in order to help expand and diversify the commercial tax base and promote job creation for local residents through the growth of existing businesses and attraction of new businesses to the County. The County desires to be a pro-business community, encouraging a balance in economic growth, environmental stewardship and quality of life. The Economic Development program was implemented in 2011 to create a more proactive, sustained effort to attract and retain businesses and work cooperatively with community partners to achieve this goal. To further leverage resources, the County maintains membership in JAXUSA Partnership, a regional agency promoting economic development for northeast Florida on a national and international scale. Additionally, the County contracts with the St. Johns County Chamber of Commerce to conduct business development and retention programs and the University of North Florida Small Business Development Center to provide technical assistance to small businesses.

**MISSION:**

To expand and diversify the County tax base and strengthen the employment base through efforts to attract and retain businesses by cooperatively working with other governments, the Chamber of Commerce and other agencies, and offering appropriate County economic development incentives.



**FY 2022 BUDGET HIGHLIGHTS:** The FY22 budget reflects recurring activities, including a BCC-implemented buyback program for non-residential impact fees.

**REVENUE:**

The revenue to fund these programs is provided by the General Fund.

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$180,568	\$164,790	\$185,392	\$173,582	\$215,769
Operating Expenses	212,253	215,367	223,196	223,627	476,435
QTI & Tax Incentives	209,865	485,256	131,275	487,151	895,536
Non-Residential Impact Fee Buy Down	678	288,341	1,158,831	700,000	1,900,000
<b>TOTAL</b>	<b>\$603,364</b>	<b>\$1,153,754</b>	<b>\$1,698,694</b>	<b>\$1,584,360</b>	<b>\$3,487,740</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal -- Economic Development: Thriving and Emerging Economic Opportunities**

- ◆ Continued to work with the St. Johns County Chamber of Commerce for economic development support services focused on targeted activities in business retention, education/training and entrepreneurship.
- ◆ Continued to work with JAXUSA Partnership to promote economic development.
- ◆ Continued to work with the University of North Florida Small Business Development Center providing technical assistance to new and existing small businesses in the County.
- ◆ The BCC approved economic development incentives for Encompass Health Rehabilitation Hospital of St. Augustine, a 47,700-square-foot rehabilitation hospital that will house a 40-bed facility to provide rehabilitative care. The project is expected to be complete in the first quarter of 2022 and will bring 125 new high-wage jobs.
- ◆ The BCC approved economic development incentives for St. Vincent’s Health System, Inc. to construct Ascension St. Vincent’s St. Johns County, a new hospital campus that will offer various healthcare services to residents. The project, expected to be complete in summer 2022, will bring 450 new high-wage jobs.
- ◆ The BCC approved economic development incentive agreements for four industrial buildings at IGP Commerce Center – three buildings were speculative space and the fourth building was for a new business relocating to St. Johns County that assembles, warehouses, sells and repairs undercarriage parts for crawler-type machines.
- ◆ The BCC approved economic development incentives for The PGA TOUR to construct a 150,000-square-foot broadcast media building on the same property as the Global Home. The space will be utilized by PGA TOUR Entertainment to design, originate, produce, edit and broadcast original content for worldwide partners.
- ◆ The St. Johns County Economic Development Office worked with JAXUSA Partnership on the relocation of American Roll-On Roll-Off Carrier Group’s corporate office from New Jersey to Ponte Vedra Beach, bringing about 50 new high-wage jobs to the county.
- ◆ St. Johns County supported multiple small business grant programs related to COVID-19.

### KEY OBJECTIVES:

#### **St. Johns County Goal -- Economic Development: Thriving and Emerging Economic Opportunities**

- Attract new and existing business development, expand and diversify the tax base, and create new high-wage jobs for St. Johns County residents.
- Enhance the County’s economic development branding and marketing efforts to reach new geographic regions and targeted industries.

#### **St. Johns County Goals -- World-Class Living: The Place to Live, Work, and Play and Economic Development: Thriving and Emerging Economic Opportunities**

- Cooperatively partner with the St. Johns County Chamber of Commerce, other governments, and other agencies (JAXUSA, UNF SBDC, etc.) as appropriate to attract, secure, and retain business development and sustainment within the County.

PERFORMANCE MEASURES		Actual FY '20	Projected FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalent (FTEs)	2	2	2.25
	Total Operating and Maintenance Expenditures	\$408,588	\$321,458	\$692,204
	Value of Approved Incentives Paid – (ED Grant payments only)	\$131,275	\$393,459	\$895,536
O U T P U T	# of Businesses and Entrepreneurs Assisted through Economic Development (ED) Partners	520	530	540
	# of New Private Businesses (Reported by DEO for Calendar Year)	544	556	565
	# Annual New Business Prospects	68	78	88
E F F I C	Per Capita Cost of Program (Adjusted for Inflation)	\$1.56	\$1.16	\$2.38
	% Program Cost of Total County Budget	0.08%	0.05%	0.05%
E F F E C T	% Non-Residential Tax Base of Total Tax Base (includes Tangible Personal Property)	15.2%	15.2%	14.9%
	County Sales Tax Revenue Per Capita	\$74.61	\$83.71	\$75.68
	County Unemployment Rate (September)	4.1%	2.9%	2.7%

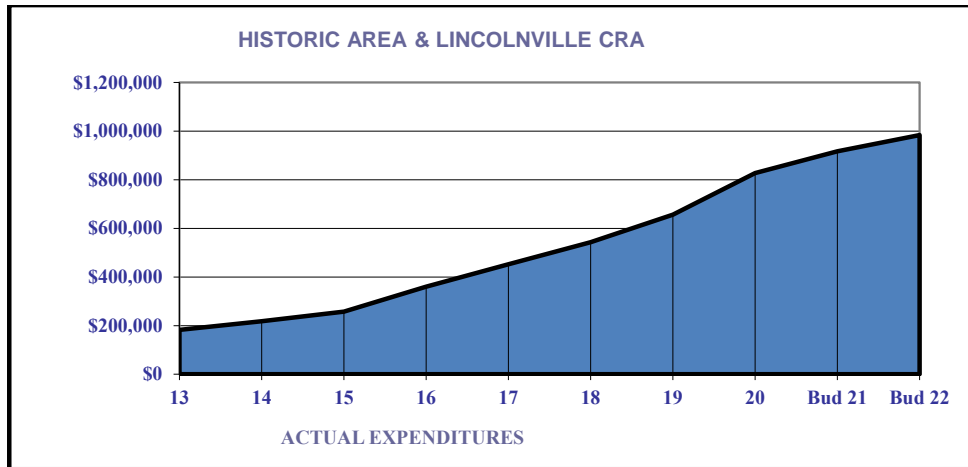
## GENERAL FUND

**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 2022 BUDGET HIGHLIGHTS:** The FY 2022 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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
<b>HACRA</b>	\$341,142	\$392,449	\$487,158	\$536,404	\$528,460
<b>Lincolnville CRA</b>	201,856	264,010	340,205	380,295	455,118
<b>TOTAL</b>	\$542,998	\$656,459	\$827,363	\$916,699	\$983,578

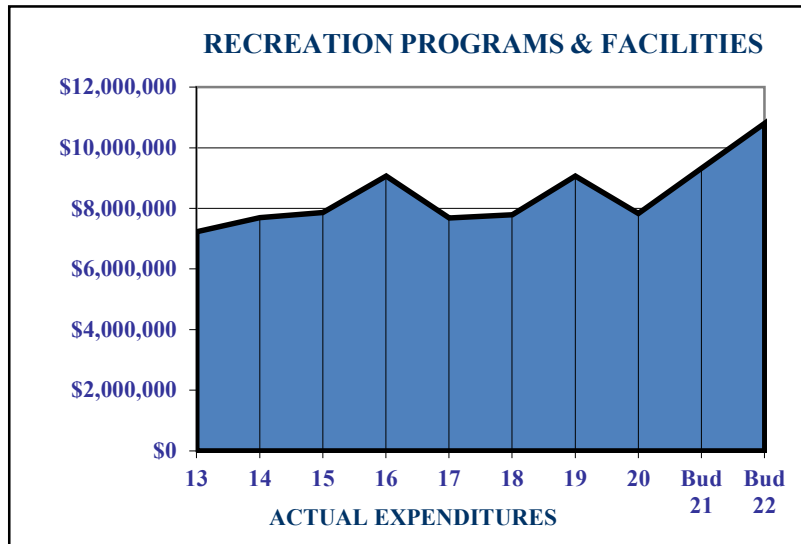


## GENERAL FUND

**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 5,281 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.



**FY 2022 BUDGET HIGHLIGHTS:** The Personal Services budget continues to reflect rising employee healthcare and Workers Compensation costs and the transfer of an FTE from Facilities Maintenance. The 2022 budget reflects an increase for playground maintenance, with little to no increases to programs and services. Capital increases include carryforwards of prior year appropriations for countywide projects as well as replacements of maintenance equipment.

**REVENUE:**

The revenue to fund Recreation Programs & Facilities is primarily provided by the General Fund, but partly from tournaments, user fees and concessions. Additionally, this program has sought grants from the State of Florida for further St. Johns County parkland acquisition and development.

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$4,819,768	\$4,900,806	\$4,474,170	\$5,009,419	5,427,579
Operating Expenses	2,764,731	2,975,254	2,879,974	3,035,710	3,638,921
Capital Outlay	213,776	108,714	479,584	1,283,486	1,626,623
Other	0	0	2,000	0	120,000
<b>TOTAL</b>	<b>\$7,798,275</b>	<b>\$9,068,701</b>	<b>\$7,835,728</b>	<b>\$9,328,605</b>	<b>\$10,813,123</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal: World Class Living: The Place to Live, Work, and Play**

- ◆ Parks and Recreation staff provided over 195 educational/recreational programs and special events.
- ◆ Partnered with the Florida/Georgia Pickleball Classic to host over 420 competing players.
- ◆ Hosted 10 Regional Baseball Tournaments with over 650 teams competing from the southeastern United States.
- ◆ Expanded parking, provided ADA accessible bathrooms and sidewalks at Butler East Beachfront Park, installed safety security cameras at five parks in conjunction with the SJCSO, secured funding for Field of Dreams playground expansion with expected completion in FY22, and installed an age appropriate play structure at Plantation Park.
- ◆ Completed an audit of developed parks based on the Level of Service Standards for the Recreation and Open Space Element of the County's Comprehensive Plan

#### **St. Johns County Goal: Customer Service: Putting People First**

- ◆ SJC Parks and Recreation Instagram page has had an increase from 1,698 followers to 1,896 followers.
- ◆ SJC Parks and Recreation Facebook page has had an increase from 7,733 followers to 9,400 followers.
- ◆ SJC Parks and Recreation newsletter database (Constant Contact) has had an increase from 7,133 subscribers to 8,287 subscribers.
- ◆ Continued to develop Facebook content providing online material and promotion of Parks & Recreation activities

### KEY OBJECTIVES:

#### **St. Johns County Goal: World Class Living: The Place to Live, Work, and Play**

- Completed conceptual design of Aberdeen Field of Dreams Park Expansion
- Continued development and expansion of current waterway access facilities
- Began redesign of Vilano Beachfront Park, fulfilling grant obligations

#### **St. Johns County Goal: Customer Service: Putting People First**

- Continued to expand tracking park inventory, asset and participant management in online software.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalent (FTEs)	76.425	76.425	77.325
	Total Maintenance Expenditures*	\$5,609,428	\$5,574,985	\$7,798,487
	Total Programming Expenditures*	\$2,226,300	\$2,390,086	\$3,015,636
O U T P U T	Number of Recreation Partners	47	47	47
	Number of County Programs Offered	76	195	200
	Number of County Parkland Acres	4,515	5,281	5,281
E F F I C I E N C Y	Cost of Maintenance per Parkland Acre	\$1,242	\$1,056	\$1,477
	Program Cost per Capita (Adjusted for Inflation)	\$29.91	\$30.29	\$37.31
	Acres of County Parks per 1,000 County Residents	261.9	275.5	289.8
F I N A N C I A L	Carryover of All Recreation Capital Projects	\$503,849	\$470,182	\$336,219
	% Maintenance Expenditures to Total Operating	68.6%	72%	70%
	Total Grant Dollars Received**	\$27,313	\$506,825	\$187,232

\*=net of State Grant Expenditures

## GENERAL FUND

**SERVICE AREA:** CULTURE & RECREATION

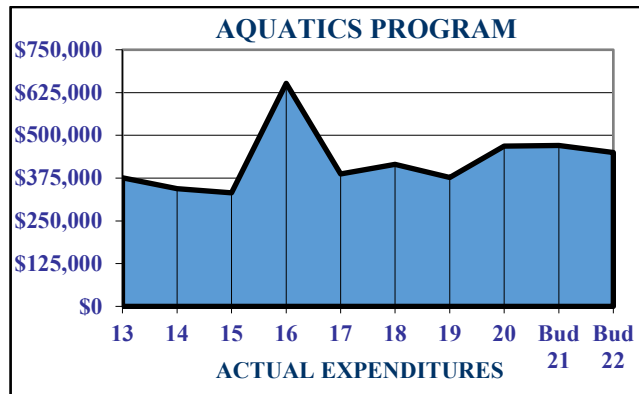
**DEPARTMENT:** PARKS & RECREATION

**PROGRAM:** AQUATICS PROGRAM

**PROGRAM DESCRIPTION:**

In FY 2006 the County established the Aquatics Program that included the current Galimore Center Pool with the expectation that other community pools will eventually be built in the County. The Galimore Center was operated under an inter-local agreement with the City of St. Augustine. This facility had offered the only community center swimming pool in the County. 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. In April of FY 2009 the Solomon Calhoun Community Center and Pool in West Augustine opened, expanding the Aquatics Program. 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 2022 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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	415,449	376,735	361,951	470,515	415,057
Capital Outlay	0	0	0	0	34,978
<b>TOTAL</b>	<b>\$415,449</b>	<b>\$376,735</b>	<b>\$468,516</b>	<b>\$470,515</b>	<b>\$450,035</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal: Customer Service: Putting People First

- ◆ 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 special events.
- ◆ Continued to accommodate the Masters Swimming Program and High School and other independent swim teams and meets.
- ◆ Continued a multi-year contract with the YMCA for the operation of the Solomon Calhoun Pool.
- ◆ Partnered with the Special Olympics to host their annual swim meet.

### KEY OBJECTIVES:

#### St. Johns County Goal: Customer Service: Putting People First

- To expand programs and opportunities for increased pool usage.
- To continue developing programs to serve the St. Johns County community.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	0	0	0
	Total Operating and Maintenance Expenditures	\$361,735	\$354,990	\$415,057
	Number of County Pools Operated	1	1	1
O U T P U T	Number of People Using the Pool	20,409	34,777	27,500
	Number of Passes Sold	1,472	1,096	1,300
	Number of Rentals of the Center	284	193	200
E F F I C	Program Cost per Capita (Adjusted for Inflation)	\$1.38	\$1.28	\$1.43
	Program Cost per Swimmer	\$17.72	\$10.20	\$15.09
	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)	\$361,735	\$357,963	\$415,057
	% Increase (Decrease) in People Using the Pool	37%	30%	(20%)

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

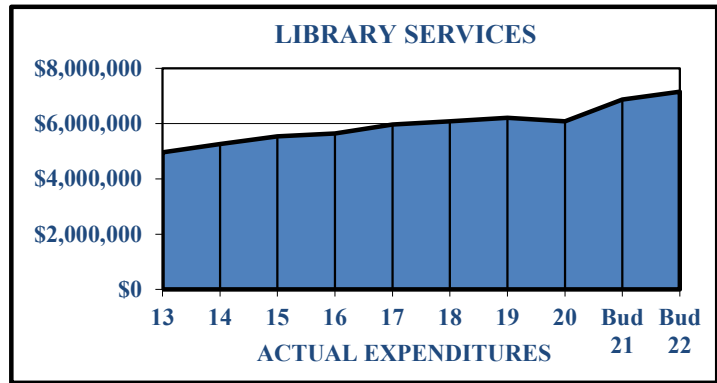
## GENERAL FUND

**SERVICE AREA:** CULTURE & RECREATION  
**DEPARTMENT:** LIBRARY SERVICES  
**PROGRAM:** COUNTY LIBRARY SYSTEM

**PROGRAM DESCRIPTION:**

The County Library System Program is comprised of four main divisions. The **Administration** division, located in the Southeast Branch Library, provides planning, budgeting, purchasing, personnel, volunteers, and overall operational support and management of the County Library System. The System currently includes: the Anastasia Island Branch, the Bartram Trail Branch, the Hastings Branch, the Ponte Vedra Beach Branch, the Southeast Branch, and the Main Library. The **Technical Services** division is responsible for: acquisition, cataloging and processing of all library materials; management of the bibliographic database; collection development; centralized interlibrary loan service; the library website and virtual services; research, maintenance and support of library technologies; and technical skills training. The **Public Services** division provides library materials and services to assist County residents of all ages in obtaining information to meet their personal, educational, professional, and recreational needs. Services include: Circulation, Adult Services, Reference, and Young Adult and Children’s Services. The **Extension Services** division includes: three bookmobiles, community deposit collections, 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 2022 BUDGET HIGHLIGHTS:** The budget reflects recurring operations for six branch libraries and the bookmobile program.

**REVENUE:**

The General Fund provides the majority of revenue for this program. A State matching aid package is expected to contribute \$115,517 in FY 2022; 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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$4,460,844	\$4,561,275	\$4,756,130	\$5,136,627	\$5,387,071
Operating Expenses	1,494,172	1,621,236	1,322,374	1,715,182	1,767,627
Capital Outlay	124,703	23,316	8,062	14,380	0
<b>TOTAL</b>	<b>\$6,079,719</b>	<b>\$6,205,827</b>	<b>\$6,086,566</b>	<b>\$6,866,189</b>	<b>\$7,154,698</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ Celebrated National Friends of the Library Week in October. Friends of the Library are non-profit volunteer groups that provide financial and other support to SJCPPLS and number almost 1,400 members.
- ◆ Worked in partnership with St. Johns County School District to distribute library cards to high school students, providing remote access to library databases and downloadable titles.
- ◆ Sponsored the public Symposium in partnership with Flagler College, SJC Cultural Council, and SJC Tourist Development Council, recognizing the 200<sup>th</sup> anniversary of St. Johns County.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- SJCPPLS will investigate additional service outlets, based upon local demographics and available funding.
- SJCPPLS will evaluate existing facilities, reimagining and reconfiguring to meet the community's changing needs.

#### St. Johns County Goal -- Customer Service: Putting People First

- SJCPPLS will recognize that the human connection improves the customer experience.
- SJCPPLS will maintain a knowledgeable staff, skilled in determining users' needs and in locating relevant information.
- SJCPPLS will deliver library services where they are needed.
- SJCPPLS will build and maintain library collections based on patron interest and need.
- SJCPPLS will make library collections, experts, and services more readily discoverable and available to users, whether visiting libraries in person or accessing the library remotely.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalent (FTEs)	78.625	78.625	79.225
	Total Operating and Maintenance Expenditures*	\$6,086,566	\$6,479,675	\$7,154,698
	Number of Volunteer Hours	12,502	2,260	10,000
O U T P U T	Circulation Totals	1,219,775	1,250,948	1,300,000
	Library Materials Holdings	333,008	331,315	345,000
	Number of Registered Card Holders	95,367	95,651	96,000
E F F I C	Circulation Totals / FTE	15,514	15,910	16,409
	Total Registered Card Holders / FTE	1,213	1,217	1,212
	Program Cost per Capita (Adjusted for Inflation)	\$23.24	\$23.52	\$24.68
E F F E C T	Registered Card Holders As % of Population	36.4%	35%	33.6%
	Circulation/Collection Turnover Rate	3.7	3.8	3.7
	Increase (Decrease) in Registered Card Holders	1.4%	.3%	.4%

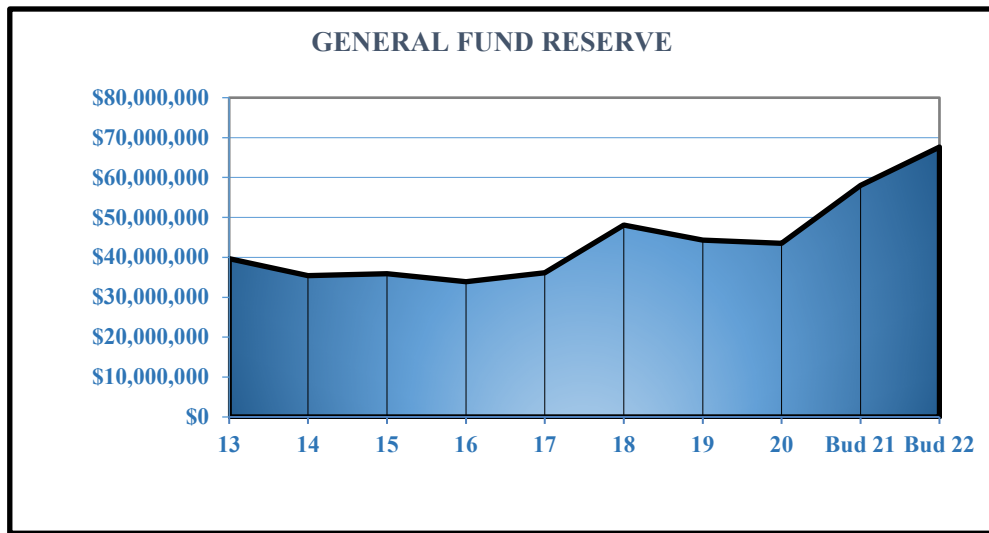
\*Net of Federal and State Grant Expenditure, Donations and capital

## GENERAL FUND

**SERVICE AREA:** NON-OPERATIONAL  
**DEPARTMENT:** COUNTY ADMINISTRATION  
**PROGRAM:** EMS BAD DEBTS / TRANSFERS / RESERVE

**PROGRAM DESCRIPTION:**

General Fund **EMS Bad Debts/Misc.** primarily represent uncollectible ambulance fees (bad debts) for the County’s Emergency Medical Services (EMS). **Transfers** represent budgeted monies contributed to other funds from the General Fund. Details on all interfund transfers including the General Fund can be found on the Interfund Transfer Matrix at the very back of the “Budget Summary” section of this budget document. The **Reserve** represents funds set aside for contingencies or other unforeseen expenditures as well as stabilizing funds for the following year’s budget.



**FY 2022 BUDGET HIGHLIGHTS:** FY 2020 General Fund transfers includes the Commission’s appropriation of \$16,580,000 for 2019 capital projects derived from reserves in excess of targeted General Fund reserves. FY 2022 General Fund transfers includes the Commission’s appropriation of \$33,500,000 for 2022 capital projects derived from reserves in excess of targeted General Fund reserves.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
EMS Bad Debts/Misc.	\$1,680,843	\$1,326,987	\$3,682,764	\$1,930,600	\$1,500,000
Transfers	5,877,555	8,018,553	23,557,567	5,956,912	42,576,264
Reserve	0	0	0	57,993,412	67,626,795
<b>TOTAL</b>	<b>\$7,558,398</b>	<b>\$9,345,540</b>	<b>\$27,240,331</b>	<b>\$65,880,924</b>	<b>\$111,703,059</b>

## ***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** **\$111,643,121**

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** **\$61,225,158**

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** **\$555,419**

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** **\$34,430,487**

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** **\$2,765,415**

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** **\$37,169**

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** **\$8,637,516**

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** **\$2,678,561**

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****\$709,475**

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****\$21,763,810**

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****\$22,306,390**

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****\$2,843,456**

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****\$109,934,493**

Impact Fee Funds are used to account for the revenue collected by the County's Impact Fees. These fees are collected to support the service demands required by new growth. The Impact Fees are divided by ordinance into five (5) County categories: Public Buildings, Police Protection, Fire Protection & Emergency Medical Services, Roads and Parks. The Roads Impact Fees and the Parks Impact Fees are collected and expended by zone. The other fee categories are collected and expended countywide.

**E-911 COMMUNICATIONS FUND****\$2,007,918**

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****\$13,100**

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.

**EQUITABLE SHARING JUSTICE FUND****\$10,761**

Per federal guidelines, Equitable Sharing Program funds, appropriated for eligible use under the United States Department of Justice and the Department of the Treasury Equitable Sharing Program Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.

**EQUITABLE SHARING TREASURY FUND****\$3,282**

Per federal guidelines, Equitable Sharing Program funds, appropriated for eligible use under the United States Department of Justice and the Department of the Treasury Equitable Sharing Program Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.

**EQUITABLE SHARING TASK FORCE FUND****\$27,965**

Per federal guidelines, Equitable Sharing Program funds, appropriated for eligible use under the United States Department of Justice and the Department of the Treasury Equitable Sharing Program Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies.

**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****\$143,903**

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****\$348,687**

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****\$109,441**

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****\$50,000**

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****\$8,143,182**

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****\$141,075**

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** **\$253,991**

The Florida Boating Improvement Program (FBIP) uses funds derived from boat registration fees to support and improve local boating facilities. Items such as channel marking, public launching facilities and other recreational boating-related activities are provided through this Fund.

**WATERWAY ACCESS MANAGEMENT FUND** **\$0**

The Waterway Access Management Fund was established in FY2020 and will be used to account for expenditures related to ongoing maintenance, dredging projects, and other improvements that will increase to the thirteen Countywide boat ramps.

**NORTHWEST TOWER FUND** **\$403,696**

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** **\$436,574**

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** **\$71,148**

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** **\$548,817**

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** **\$268,973**

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** **\$560,583**

The Vilano CRA Fund is funded by Tax Increment Revenues for revitalizing the infrastructure of the beachfront commerce area within the Vilano Community. This fund was created in FY 2003 to account for any related expenditures.

**TRANSIT SYSTEM FUND** **\$9,116,809**

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** **\$1,397,104**

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.

**SIDEWALK MITIGATION FUND** **\$108,703**

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.

**EMERGENCY RENTAL ASSISTANCE FUND** **\$14,302,149**

This fund is established to account for Federal Grant funding related to the U.S. Department of Treasury Rental Assistance Grant Program.

**AMERICAN RECOVERY PLAN FUND** **\$25,704,717**

This fund is established to account for Federal Grant funding related to the U.S. Department of Treasury American Rescue Plan.

**FEMA EMERGENCY DISASTER RELIEF FUND** **\$33,832,869**

This fund is established to account for Hurricane Matthew FEMA Cat B Emergency Berm Restoration project approved by the Board of County Commissioners on June 15, 2021.

**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:** **\$40,605**

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:** **\$54,239**

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:** **\$ 120,455**

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:** **\$240,473**

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:** **\$0**

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:** **\$686,620**

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:** **\$422,532**

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** **\$252,617**

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:** **\$342,801**

In March 2019 the Board created a MSTU for the provision of dune and beach restoration, erosion control and storm protection for property and roadway access, and related maintenance services, facilities, improvements, and programs for South Ponte Vedra beaches.

**Ponte Vedra Beach Dune & Beach MSTU Fund:** **\$0**

In December 2018, the Board created a MSTU to provide for the reimbursement of County funds for the preliminary work necessary for development of a beach renourishment project.

## TRANSPORTATION TRUST FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Taxes</b>					
Ad Valorem Tax - Current	\$18,760,704	\$24,718,115	\$26,734,952	\$29,228,006	9.3%
Ad Valorem Tax - Delinquent	37,860	55,542	15,000	15,000	0.0%
Franchise Fees	1,293,007	1,426,817	1,300,000	1,425,000	9.6%
Communication Service Tax	267,994	284,255	270,941	279,573	3.2%
<b>Subtotal</b>	<b>\$20,359,565</b>	<b>\$26,484,729</b>	<b>\$28,320,893</b>	<b>\$30,947,579</b>	<b>9.3%</b>
<b>Intergovernmental Revenue</b>					
Public Safety Federal Grant	\$107,481	\$9,893	\$10,098,548	\$7,177,999	-28.9%
Transportation Federal Grant	0	0	1,813,065	1,048,975	-42.1%
Public Safety State Grant	0	0	1,267,949	139,929	-89.0%
Physical Environment State Grant	22,844	26,689	0	0	0.0%
Other Physical Environment Grant	0	89,523	141,445	130,756	-7.6%
Transportation State Grant	355,366	367,739	5,200,000	2,791,165	-46.3%
Local Option Gas Tax	5,376,274	4,999,473	4,267,145	5,739,833	34.5%
9th Cent Gas Tax	237,975	243,824	202,279	241,858	19.6%
State Alternative Fuel User Tax	0	0	0	0	0.0%
Gas Tax - County Surplus 80%	2,238,098	2,014,778	1,902,383	2,279,788	19.8%
Gas Tax - County Fuel	1,212,228	1,104,142	1,030,394	1,311,728	27.3%
Gas Tax - County Surplus 20%	559,524	503,695	475,596	569,947	19.8%
Motor Fuel Use Tax	4,821	3,743	1,800	2,500	38.9%
<b>Subtotal</b>	<b>\$10,114,611</b>	<b>\$9,363,499</b>	<b>\$26,400,604</b>	<b>\$21,434,478</b>	<b>-18.8%</b>
<b>Charges for Service</b>					
Fleet Maintenance - Vehicles	\$1,796,313	\$1,792,541	\$1,909,327	\$1,678,598	-12.1%
Fleet Maintenance - Fuel	1,825,486	1,419,583	2,036,705	1,804,769	-11.4%
Fuel Tax Refund	99,153	93,047	115,000	95,000	-17.4%
Sale of Maps/Publications	89,387	101,064	80,000	100,000	25.0%
Development Fees	2,822,516	2,815,577	2,581,880	7,691,755	197.9%
Recycling Receipts	5,262	2,552	2,000	2,000	0.0%
Plan Review Fees	80,295	122,428	100,000	125,000	25.0%
Road Fees - State	62,440	62,440	0	62,440	100.0%
Traffic Signal Revenues	384,467	409,309	426,000	420,000	-1.4%
Street Light Revenues	42,261	61,885	63,741	63,741	0.0%
Cash Short & Over	(1)	0	0	0	0.0%
Sales Royalties	0	0	61,000	61,000	0.0%
Sales Tax Commission	13	67	0	50	100.0%
<b>Subtotal</b>	<b>\$7,207,592</b>	<b>\$6,880,493</b>	<b>\$7,375,653</b>	<b>\$12,104,353</b>	<b>64.1%</b>

## TRANSPORTATION TRUST FUND REVENUE SUMMARY, Cont.

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$4,838	\$1,835	\$2,000	\$2,000	0.0%
Interest Earnings - SBA	46,279	69,238	80,000	12,500	-84.4%
Interest Earnings - Tax Collector	43,062	35,857	0	0	0.0%
Interest Earnings - Surplus Funds	456,704	549,468	350,000	350,000	0.0%
Interest Earnings - Money Market	17,245	1,075	1,000	0	-100.0%
Interest Earnings - Short Term	0	0	0	0	0.0%
FEIT Earnings	41,145	33,320	25,000	2,500	-90.0%
FEIT Fixed Earnings	154,338	62,259	30,000	2,000	-93.3%
Net Incr. in FV of Investment	681,458	863,880	0	0	0.0%
Land & Right of Way Lease	51,225	50,350	53,000	55,500	4.7%
Rental Income	43,710	45,021	46,371	47,761	3.0%
Insurance Proceeds	69,148	149,542	0	0	0.0%
Contributions	1,000,000	88,000	0	110,000	100.0%
Contributions - Proportionate Share	5,040,410	452,051	0	3,614,279	100.0%
Developer Bond / LOC Settlement	0	0	0	0	0.0%
Refund Prior Year Expenditures	1,549	6	0	0	0.0%
Miscellaneous Revenue	442	1,421	0	0	0.0%
<b>Subtotal</b>	<b>\$7,651,553</b>	<b>\$2,403,323</b>	<b>\$587,371</b>	<b>\$4,196,540</b>	<b>614.5%</b>
<b>Total Estimated Revenues</b>	<b>\$45,333,321</b>	<b>\$45,132,044</b>	<b>\$62,684,521</b>	<b>\$68,682,950</b>	<b>9.6%</b>
Less Statutory Reduction	0	0	(2,010,874)	(2,695,538)	34.0%
<b>Est Rev Available for Approp</b>	<b>\$45,333,321</b>	<b>\$45,132,044</b>	<b>\$60,673,647</b>	<b>\$65,987,412</b>	<b>8.8%</b>
<b>Other Financing Sources</b>					
Transfers from Funds	\$0	\$0	\$9,362	\$0	-100.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,362</b>	<b>\$0</b>	<b>-100.0%</b>
Estimated Cash Carryforward	\$29,031,225	\$33,842,911	\$35,482,201	\$45,655,709	28.7%
<b>Total Available Resources</b>	<b>\$74,364,546</b>	<b>\$78,974,955</b>	<b>\$96,165,210</b>	<b>\$111,643,121</b>	<b>16.1%</b>

## TRANSPORTATION TRUST FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Transportation</b>					
Public Works Administration	\$2,558,505	\$2,761,366	\$3,147,130	\$2,759,776	-12.3%
Road & Bridge Maintenance	8,095,479	8,625,066	8,766,992	9,806,738	11.9%
Fleet Maintenance & Fleet Fuel	3,887,522	3,574,581	4,483,267	4,151,604	-7.4%
Traffic & Transportation	2,066,572	2,198,411	2,376,748	2,731,667	14.9%
Engineering / Project Administration	1,757,424	2,023,068	2,438,480	2,368,453	-2.9%
Land Management Systems	2,221,080	2,279,995	2,334,090	2,517,024	7.8%
Capital Improvement Projects	18,834,477	17,191,658	47,073,957	60,374,408	28.3%
Disaster Recovery	821,801	362,972	13,357,202	10,096,503	-24.4%
<b>Non-Operational</b>					
Transfers to Funds	\$96,471	\$854,230	\$856,017	\$759,017	-11.3%
Refund Prior Year Revenues	77	77,856	0	0	0.0%
Special Contingency	0	0	0	0	0.0%
Reserve	0	0	897,574	1,373,659	53.0%
Capital Outlay Reserve	0	0	5,724,442	13,793,313	141.0%
Restricted Developer Reserve	0	0	4,148,852	910,959	-78.0%
Department Reserves	0	0	560,459	0	-100.0%
<b>GRAND TOTAL</b>	<b>\$40,339,408</b>	<b>\$39,949,203</b>	<b>\$96,165,210</b>	<b>\$111,643,121</b>	<b>16.1%</b>



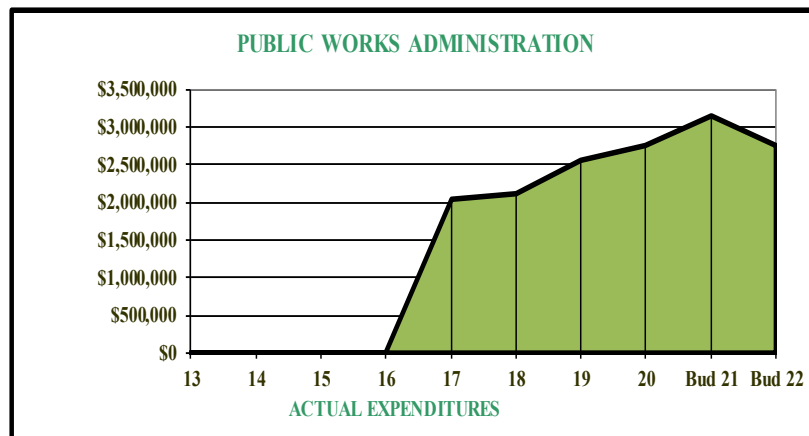
## SPECIAL REVENUE FUNDS

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

**PROGRAM DESCRIPTION:**

In addition to managing the 5-year Transportation Services Capital Improvement Program (CIP), this program serves as a communications hub for developers, consultants, engineers and contractors. The department also provides administrative support to the road and bridge maintenance; County fleet maintenance including providing fuel purchased at wholesale to County departments; traffic operations; engineering/project administration including stormwater management.

**MISSION:** To maintain, preserve and protect the Transportation infrastructure of the County in the most efficient and effective manner possible.



**FY 2022 BUDGET HIGHLIGHTS:** FY 2022 is the sixth year budgeting for this new division of Public Works. The decrease in personnel and operating expenses is due to a shift to the Disaster Recovery Department of three FTE’s related to the Coastal Division.

**REVENUE:**

The revenue to fund this program is provided by the Transportation Trust Fund. The primary revenue sources for the Transportation Trust Fund are gas taxes and Ad Valorem tax levy (0.8444 mils).

**EXPENDITURES:**

Category	Actual Expense FY '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$967,931	\$1,240,617	\$1,422,805	\$1,413,182	\$1,189,171
Operating Expenses	1,150,766	1,288,772	1,335,351	1,732,698	1,551,685
Capital Outlay	0	29,116	3,210	1,250	18,920
<b>TOTAL</b>	<b>\$2,118,697</b>	<b>\$2,558,505</b>	<b>\$2,761,366</b>	<b>\$3,147,130</b>	<b>\$2,759,776</b>

## SPECIAL REVENUE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal – Infrastructure: Prioritizing Today and Planning for Tomorrow

- ◆ Administered over a \$57.3 million Capital Improvement Program project budget for FY 2021.
- ◆ Allocated \$10 million to fund needed pavement management projects throughout the County.
- ◆ Captured maintenance related to 9,087 work orders in CityWorks, the Public Works Maintenance Software.

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ Maintained and supported CityWorks the maintenance tracking software for the Public Works Department.
- ◆ Began development of a Citizen Engagement App for citizens to use to report service requests and for County Departments to use to “push” urgent information to citizens.
- ◆ Received and processed 3,466 service requests from citizens.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Customer Service: Putting People First

- Provide high-quality customer service by responding to citizens within 2 business days of initial contact 90% of the time.

#### St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play

- Ensure staff is adequately trained with an average of 40 hours of training per full time employee annually.
- Providing a safe working environment for County staff with less than 1% of total hours billed as workers compensation annually.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N F R A S T R U C T U R E	Number of Full-time Equivalents (FTEs)	15.1	15.15	12.15
	Total Operating and Maintenance Expenditures	\$2,758,156	\$2,996,254	\$2,740,856
	Total Transportation CIP Budget Managed	\$72,047,852	\$107,750,357	\$134,793,342
O U T P U T	County Paved Roads Maintained (in miles)	974.63	975.86	1,044.7
	County Unpaved Roads Maintained (in miles)	14.6	14.6	14.6
	Number of Service Requests Processed	2,554	3,466	3,500
E F F I C I E N C Y	% Program Cost of Total Transportation Budget (excluding Reserves)	7.0%	6.6%	2.9%
	Service Requests per Customer Service Staff (5)	511	693	700
	Public Works Total FTE's / Program FTE's	8.88	8.92	11.12
E F F E C T	% of Capital Dollars Spent to Budget	43.7%	37.7%	50.0%
	Pavement Management Expenditures	\$9,206,515	\$9,122,879	\$11,319,703

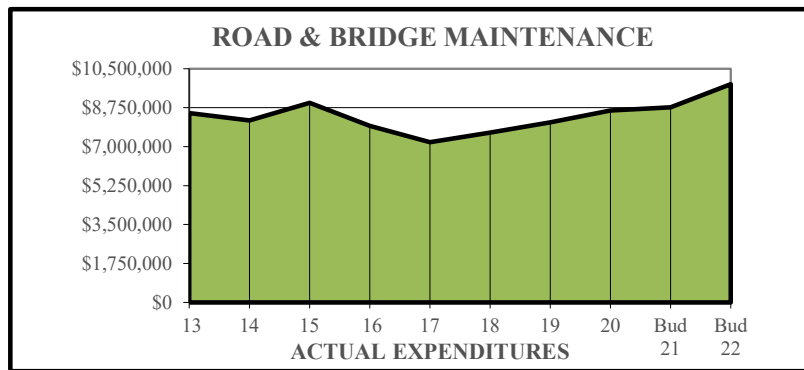
## SPECIAL REVENUE FUNDS

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

**PROGRAM DESCRIPTION:**

The Road and Bridge Maintenance Program maintains County roadways, roadsides, bridges, drainage facilities and other County assets as needed. Roadway maintenance activities include grading unpaved roads, base and subbase stabilization, asphalt patching, pothole repair and dead animal removal. Roadside maintenance activities include filling washouts, tree trimming and removal, mowing, brush cutting, herbicide application and litter removal. The drainage facilities related activities include roadside ditch excavation and regrading, culvert and pipe network cleaning and outfall ditch mowing and excavation. These collective activities protect the County’s infrastructure investments and provide safe, well maintained roadways for the transportation of people and goods. The Program provides staking of culvert and swale driveway elevations for residential properties as well as final inspections for these driveways to ensure proper installation has been achieved.

**MISSION:** To provide overall maintenance services for all County roadways, roadsides and drainage facilities throughout St. Johns County in the most timely and efficient manner possible.



**FY 2022 BUDGET HIGHLIGHTS:** The FY 2022 budget primarily reflects the addition of 1 FTE for contract compliance inspections and recurring operating activities; with continued replacement of aged equipment in the Road & Bridge fleet [reflected in Capital Outlay].

**REVENUE:**

The revenue to fund this program is provided by the Transportation Trust Fund. The primary revenue sources for the Transportation Trust Fund are gas taxes and Ad Valorem tax levy (0.8444 mils).

**EXPENDITURES:**

Category	Actual Expense FY '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$4,052,591	\$4,164,232	\$4,423,307	\$4,657,343	\$4,957,197
Operating Expenses	2,450,596	3,139,885	2,761,940	3,206,606	3,435,958
Capital Outlay	1,124,250	791,362	1,439,818	903,043	1,413,583
<b>TOTAL</b>	<b>\$7,627,437</b>	<b>\$8,095,479</b>	<b>\$8,625,066</b>	<b>\$8,766,992</b>	<b>\$9,806,738</b>

## SPECIAL REVENUE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- ◆ Maintained a six-week, rotating grading maintenance schedule on all unpaved County roads.
- ◆ Replaced a rubber tire excavator and tractor and purchased a new telehandler to safely lift and move heavy items.
- ◆ Implemented the use of contract labor to manage litter pickup along the County right of ways to replace inmate labor that had been used prior to the COVID 19 pandemic.

#### St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play

- ◆ Continued and expanded the County-wide mechanical street sweeping program. The program provides a higher level of service at a lower cost than the previous manual operation.
- ◆ Reevaluating current work processes to identify cost savings and potential outsourcing contract opportunities.
- ◆ Developed and implemented a vegetation management plan.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- Provide a functional roadway system for the County with no unplanned roadway closures caused by maintenance deficiencies.
- Provide a safe roadway system for the County by responding to critical service requests the same day they are initiated 90% of the time.
- Provide safe transportation and recreational opportunities by maintaining 15,000 sq. ft. of sidewalk and multi-use path annually.

#### St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play

- Provide a clean and aesthetically pleasing roadway system with 1,000 miles of roadway sweeping annually.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N F R A S T R U C T U R E	Number of Full-time Equivalents (FTEs)	74.0	75.0	76.0
	Total Operating and Maintenance Expenditures	\$7,185,248	\$7,374,874	\$8,393,155
	Capital Equipment Outlay	\$1,439,818	\$363,531	\$1,413,583
O U T P U T	County Paved Roads Maintained (in miles)	974.63	994.47	1,082.51
	Number of Work Orders Completed	7,196	6,052	7,000
	Culverts Cleaned	4,815	3,095	4,500
E F F I C I E N C Y	% Program Cost of Total Transportation Budget (Excluding Reserves)	22.1%	17.2%	10.3%
	Program Cost Per Work Order	\$988.51	\$1,218.58	\$1,199.02
	Cost per Culvert Cleaned	\$38.83	\$45.42	\$42.00
E F F E C T	Road Mile per Employee	13.17	13.25	14.24
	Number of Public Initiated Service Requests per Mile	2.62	3.48	3.23
	Number of Work Orders per Work Crew (11 Crews)	654	550	636

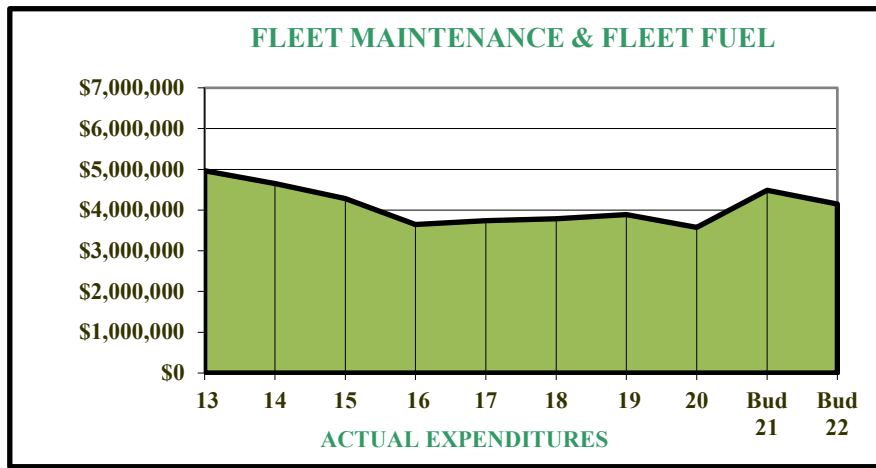
## SPECIAL REVENUE FUNDS

**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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects a reduction in capital outlay related to the completion of the Fuel Tank Replacement capital project.

**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 '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$836,426	\$837,427	\$837,621	\$840,885	\$879,479
Operating Expenses	2,945,397	3,047,505	2,672,785	3,159,078	3,257,526
Capital Outlay	0	2,590	64,175	483,304	14,599
<b>TOTAL</b>	<b>\$3,782,823</b>	<b>\$3,887,522</b>	<b>\$3,574,581</b>	<b>\$4,483,267</b>	<b>\$4,151,604</b>

## SPECIAL REVENUE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable

- ◆ Continued fleet vehicle life cycle analysis for maximum return on investment. Replacing existing vehicles with CNG vehicles when cost-effective.
- ◆ Drafted new Fleet Vehicle Replacement Program.

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- ◆ Consumed approximately 144,000 gallon equivalents of Compressed Natural Gas (CNG) with an average fuel cost 18% less than unleaded.
- ◆ Replaced aging fuel tanks and fuel dispensers at Public Works facility.

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ Continued to utilize analytics to monitor vehicle life cycle costs and roll down vehicles when appropriate to extend vehicle useful life.
- ◆ Continued with improvements to Fleet Management System (FMS) Cityworks to ensure timely preventative vehicle maintenance.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable

- Maintain an efficient and productive fleet repair shop with an annual average technician productivity rate of 70%.
- Continue use of synthetic-blend engine oil, thus extending time between maintenance services to reduce overall maintenance costs and vehicle downtime.

#### St. Johns County Goal -- Customer Service: Putting People First

- Provide well maintained vehicles by ensuring annual preventive maintenance service on all BOCC vehicles.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	12	12	12
	Total Operating and Maintenance Expenditures	\$3,510,406	\$3,835,676	\$4,137,005
	Total Fuel Costs	\$1,458,046	\$1,660,000	\$1,853,668
	Number of Vehicles Maintained	862	872	881
O U T P U T	Number of Repair Orders Written	2,230	3,681	3,700
	Number of Preventive Maintenance Services	1,931	1,063	1,100
	Total Annual Billed Hours	9,701	9,487	9,500
E F F I C I E N C Y	Average Hours Billed / Work Order	4.35	2.58	2.57
	Number of Vehicles Maintained per Mechanic (8)	108	109	110
	% Production Time to Net Total Time	74.5%	73%	75%
E F F E C T	% Work Order Repairs Repeated	<1%	<1%	<1%
	% Preventive Maintenance / Repair Orders	86.6%	28.9%	29.7%
	County Unleaded/Diesel/CNG Fuel Cost / Gallon	\$2.01	\$2.16	\$2.31

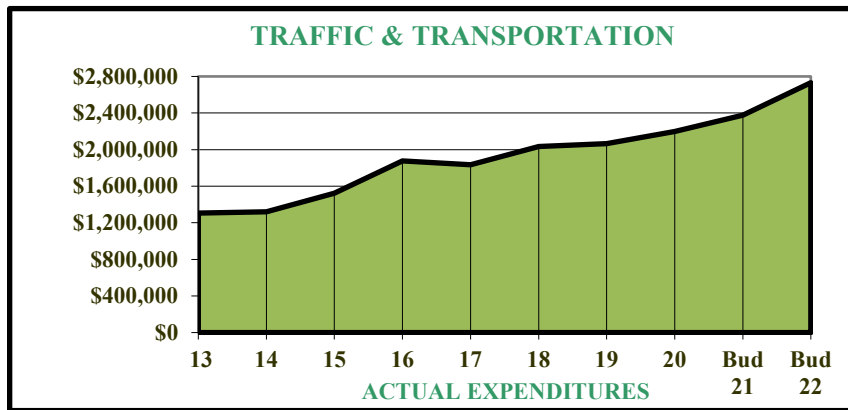
## SPECIAL REVENUE FUNDS

**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 2022 BUDGET HIGHLIGHTS:** The FY 2022 budget primarily reflects an increase of two traffic signal technicians to address the increase in traffic signals throughout the County and related vehicle and equipment for the 2 new positions.

**REVENUE:**

The revenue to fund this program is provided by the Transportation Trust Fund. The primary revenue sources for this Fund are gas taxes and a 0.8444 mil Ad Valorem tax levy.

**EXPENDITURES:**

Category	Actual Expense FY '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$965,986	\$950,005	\$999,479	\$1,082,426	\$1,283,174
Operating Expenses	899,956	1,112,579	1,197,937	1,282,072	1,363,293
Capital Outlay	166,911	3,988	0	12,250	85,200
<b>TOTAL</b>	<b>\$2,032,853</b>	<b>\$2,066,572</b>	<b>\$2,197,416</b>	<b>\$2,376,748</b>	<b>\$2,731,667</b>

## SPECIAL REVENUE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ Expanded the Intelligent Transportation System (ITS) that monitors signalized intersections in real-time video and evaluates current traffic conditions to determine appropriate response to equipment malfunctions, traffic incidents and congestion. The SJC Sheriff and the City of St. Augustine now have access to the parts of the ITS infrastructure.
- ◆ Continued to implement video, thermal detection technology to improve the vehicle detection capabilities at new and existing signalized intersections. Added new GridSmart detection system to several new signal locations.
- ◆ Maintained the St. Johns County's sign inventory of over 20,400 sign structure locations and over 38,000 signs.
- ◆ Continued implementation of the Neighborhood Traffic Calming Program focusing on reducing excessive speeds and cut-through traffic through studies initiated by residents. Identified one location for design / implementation.
- ◆ St. Johns County signal inventory consists of 149 fully actuated signal locations, 100 flashing beacon assembly locations, 67 RRFB assembly locations, and 37 temporary speed feedback locations on County right-of-way.
- ◆ Continued work on exploring alternative transportation options throughout the County.
- ◆ Constructed new traffic signal at Shearwater / CR210 ahead of the County's four-lane design project.
- ◆ Completed 574 service requests, which resulted in numerous traffic safety studies, site reviews and public meetings. As a result, work orders were generated for installation of over a thousand new traffic control devices and maintenance of existing traffic control devices.
- ◆ Reviewed numerous signing, markings, and signal plans for public works and growth management projects.

#### KEY OBJECTIVES:

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- Proactively maintain traffic signals through inspection and perform preventative maintenance on 90% of traffic signals annually.
- 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.

#### St. Johns County Goal -- Customer Service: Putting People First

- 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 '20	Estimated FY '21	Adopted FY '22
I N P U T	Total Number of Full-time Equivalents (FTEs)	13	13	15
	Total Operating and Maintenance Expenditures	\$2,197,416	\$2,285,746	\$2,646,467
	Capital Equipment Outlay	\$0	\$90,653	\$85,200
O U T P U T	# Countywide Traffic Signs in Cityworks (GIS) Inventory	37,333	38,472	39,500
	# Countywide Traffic Signals in Cityworks (GIS) Inventory	133	149	155
	# Traffic Signs Produced	2,751	2,887	3,023
E F F I C	Total Signs & Signals Per Total FTEs	2,882	2,971	2,644
	# Traffic Signs Produced Per (5) Sign Shop FTEs	550	578	605
	Total Program Cost Per Capita (Adjusted for Inflation)	\$8.39	\$8.30	\$9.13
E F F E C T	% Sign Production to Sign Inventory	7.4%	7.5%	7.7%
	Traffic Signal Service Calls / Total Signals	2.1	2.5	2.4
	Cost per Signal Shop Emergency Call	\$233.69	\$241.90	\$245.00



## SPECIAL REVENUE FUNDS

**SERVICE AREA:** TRANSPORTATION

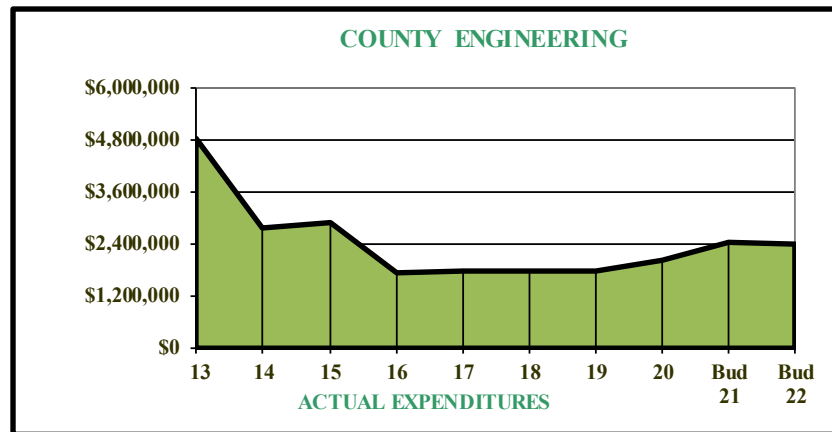
**DEPARTMENT:** PUBLIC WORKS

**PROGRAM:** COUNTY ENGINEERING / PROJECT ADMINISTRATION

**PROGRAM DESCRIPTION:**

The County Engineering Division manages the County’s transportation network, stormwater drainage system and oversees the County’s Capital Improvement Program (CIP). In addition to project management, Engineering supports the Road and Bridge, Development Services, Transportation Planning, Facilities Maintenance and Parks & Recreation divisions. The Right-of-Way Permitting program reviews, approves and issues right-of-way permits for work within the County Road rights-of-way including driveways, utility installations and upgrades. Additionally, the Pavement Management team executes asphalt roadway inventory, resurfacing, and rebuilding of deteriorating road segments and the Countywide Drainage Infrastructure team updates stormwater infrastructure inventory and manages renewal and replacement of deteriorating drainage assets.

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



**FY 2022 BUDGET HIGHLIGHTS:** The FY 2022 operating budget reflects a reduction in consulting services and includes capital computer replacements.

**REVENUE:** The revenue to fund this Program is provided by the Transportation Trust Fund and Impact Fees. The primary revenue sources for the Transportation Trust Fund are gas taxes and a 0.8444 mil Ad Valorem tax levy.

**EXPENDITURES:**

Category	Actual Expense FY '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$1,403,026	\$1,523,140	\$1,563,282	\$1,748,787	\$1,830,860
Operating Expenses	372,227	205,168	424,053	689,693	531,243
Capital Outlay	1,308	29,116	35,711	0	6,350
<b>TOTAL</b>	<b>\$1,776,561</b>	<b>\$1,757,424</b>	<b>\$2,023,046</b>	<b>\$2,438,480</b>	<b>\$2,368,453</b>

## SPECIAL REVENUE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- ◆ Awarded \$8.7 million in contracts to complete the 2021 Pavement Management Program (PMP) work plan.
- ◆ Performed ±77 miles of PMP asphalt roadway improvements. Approximately 13 miles of road were rehabilitated by full depth reclamation method and subsequent resurfacing; 31 miles were milled and resurfaced and 33 miles were treated with pavement preservation techniques.
- ◆ Groundbreaking commencement for Winton Circle Drainage Improvements project.
- ◆ Implemented Countywide Sidewalks Asset Strategy GIS portal; orchestrates annual work plan development.
- ◆ The 2021 Countywide Drainage Infrastructure (CDI) Program awarded \$4 million in contracts to replace or rehabilitate 4,945 feet of deteriorated culverts and 5,121 feet of underdrain throughout the County.
- ◆ Received \$10,158,145 in grant funds from the FDOT Local Agency Program (FDOT LAP), CDBG, HMGP, Legislative Action Plan (LAP), Developer Contributions, Developer Sidewalk Fund, SJRWMD Cost Share Funding,
- ◆ Completed 6 Drainage Projects: Fountain of Youth, Moultrie Trails, San Diego, Santa Maria and CR 214; 3 Signal Projects: Durbin Creek @ Racetrack Rd., Longleaf Pine @ Durbin Parkway, and Pacetti Rd. @ Meadowlark; and 2 Studies: Oyster Creek Drainage and Mickler Rd. / CR 210 / Palm Valley Rd. Safety Improvements.
- ◆ Constructed HMGP funded Kings Estate Road Drainage Improvements.
- ◆ Substantially completed capacity improvements at US 1 & SR313 to provide an at-grade railroad crossing by raising US 1 two-feet.
- ◆ Initiated design and permitting along major collector roadway corridors: Longleaf Pine Parkway 4-laning, Mickler Road/SRA1A, Mickler Roundabout, CR2209 Central Segment, Kings Estate Road Corridor Improvements.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Customer Service: Putting People First

- Strengthen public education and outreach by updating information on current year funded Capital Improvement Projects on project web page(s) no less than quarterly.

#### St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable

- Proficient management of Capital Improvement project budgets by reducing carryforwards 3% annually.

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- Maintain adequate roadway network level of service by maintaining and rehabilitating 40 miles of roadway annually with the intent of maintaining an average Pavement Condition Index (PCI) of 70 or above.
- Proactively manage and sustain stormwater drainage system by inspecting 1,000 linear feet of drainage system assets annually.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalent (FTEs)	19	19	19
	Total Operating and Maintenance Expenditures	\$1,987,335	\$2,231,817	\$2,362,103
O U T P U T	Miles of Roadway Renewed	67.44	77.0	100.0
	Number of Capital Projects Managed	74	71	65
	Number of Right of Way Permits Reviewed	950	773	850
E F F I C I C	Capital Projects Managed per Project Manager	12.3	11.8	10.8
	Total Capital Budget per Project Manager	\$12,007,975	\$17,958,393	\$22,465,557
	Total Program Cost Per Capita (Adjusted for Inflation)	\$8.29	\$8.83	\$8.87
E F F E C T	% of Projects Completed within Estimated Budget	90%	90%	90%
	% of Projects Completed within Estimated Time	90%	90%	90%
	% of Capital Dollars Spent to Budget	43.7%	37.7%	50.0%

## SPECIAL REVENUE FUNDS

**SERVICE AREA:** TRANSPORTATION

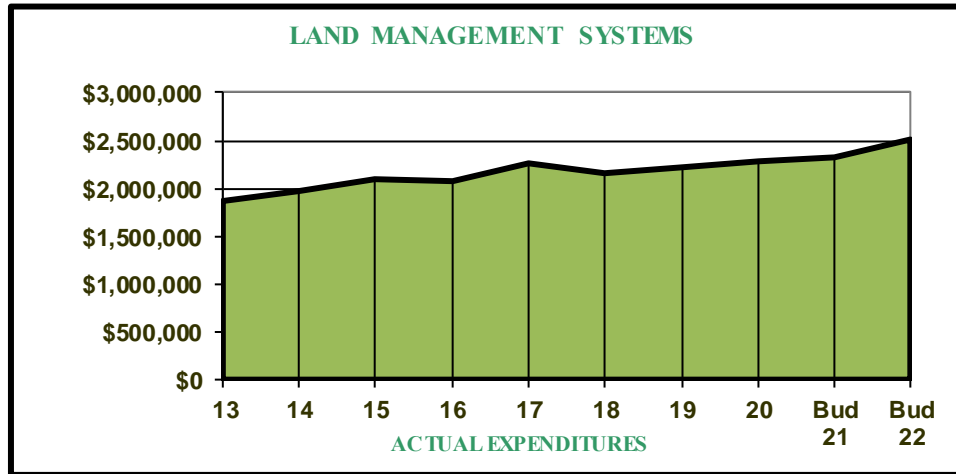
**DEPARTMENT:** LAND MANAGEMENT SYSTEMS

**PROGRAM:** GIS/ REAL ESTATE/ SURVEYING & MAPPING

**PROGRAM DESCRIPTION:**

The Land Management Systems (LMS) Department is comprised of the Geographic Information Systems (GIS), Real Estate, and Surveying Divisions. The program promotes rational and efficient government by managing activities related to land and land interests of the County. These activities include acquiring, managing, surveying, and surplusing property; creating, maintaining, and analyzing comprehensive information about the County and County-owned property in GIS; and creating and maintaining the County’s repository of historical land records. The program also provides to the Board of County Commissioners and County departments assistance with research, problem solving, and public interaction for special projects.

**MISSION:** To provide efficient, cost effective and courteous land management services to County departments and to the general public.



**FY 2022 BUDGET HIGHLIGHTS:** The budget reflects maintaining current staffing levels and operational expenses similar to previous years.

**REVENUE:** The revenue to fund this Program is provided by the Transportation Trust Fund. The primary revenue sources for the Transportation Trust Fund are gas taxes and a 0.8444 mil Ad Valorem tax levy.

**EXPENDITURES:**

Category	Actual Expense FY '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personnel Services	\$1,963,270	\$1,937,840	\$1,963,336	\$2,058,790	\$2,193,883
Operating Expenses	201,713	209,955	218,169	266,300	315,261
Capital Outlay	0	73,285	98,490	9,000	7,880
<b>TOTAL</b>	<b>\$2,164,983</b>	<b>\$2,221,080</b>	<b>\$2,279,995</b>	<b>\$2,334,090</b>	<b>\$2,517,024</b>

## SPECIAL REVENUE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal – Infrastructure: Prioritizing Today and Planning for Tomorrow

- ◆ Continued to acquire parcels for CR210 and CR2209 right of way projects.
- ◆ Researched and negotiated the purchase of properties and easements for County Capital Improvement projects.
- ◆ Acquired easements for multiple Hurricane Matthew and Irma CDBG projects.
- ◆ Completed Asbuilts, Right-of-Way Maps and Topographic Surveys for County owned facilities and properties allowing the County to better plan and prepare for meeting the future needs of our citizens.

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ Managed lease programs for County owned properties, including communication towers, land and buildings.
- ◆ Updated the St. Johns County Wall Map and street index for 2021.
- ◆ Created a GIS application for both the Abandoned and Derelict Vessels and Hurricane Vessel Tracker for use by the Sheriff's Office, Fish & Wildlife Conservation Commission, and the City of St. Augustine Police.
- ◆ Replaced the existing iMap application with an improved one that includes many new features. The new iMap uses data from Portal for ArcGIS and is accessible on desktops, tablets and phones.

### KEY OBJECTIVES:

#### St. Johns County Goal – Infrastructure: Prioritizing Today and Planning for Tomorrow

- 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.

#### St. Johns County Goal -- Customer Service: Putting People First

- 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 '20	Estimated FY '21	Adopted FY '22
<b>I N P U T</b>	Number of Full-time Equivalents (FTEs)	23	23	23
	Total Operating and Maintenance Expenditures	\$2,181,505	\$2,320,359	\$2,509,144
<b>O U T P U T</b>	Number of GIS Data Requests	152,825	155,000	158,000
	Number of Real Estate Transactions	1,542	1,100	1,250
	Number of Surveys Completed for Surveying	495	475	475
<b>E F F I C</b>	GIS Data Requests per GIS Staff (9)	16,981	17,222	17,556
	Real Estate Transactions per Real Estate Staff (4)	385	275	313
	Number of Surveys per Surveying Staff (8)	62	59	59
<b>E F F E C T</b>	% of Automated GIS Data Requests	97%	97%	98%
	% of Properties Purchased within 10% of Appraised Value	95%	90%	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:

- Bishop Estates Signs & Markings:** Replace and upgrade signage and pavement markings on Bishop Estates Rd.
- Butler Beach Regional Drainage:** Study of area to develop solutions to flooding issues.
- Countywide Bridge & Culvert Safety:** Address bridge maintenance and repair and culvert inspection as needed.
- Countywide Drainage Easement Mapping:** GIS drainage easement mapping for operational improvements.
- Countywide Drainage Infrastructure:** Analysis of the existing drainage infrastructure and replacement projects.
- Countywide Safety/Striping Improvements:** Install, repair and replace striping and guardrails including end treatments, as well as installation of new end treatments where deemed appropriate due to existing safety issues.
- Countywide Sidewalks:** Replace existing sidewalks, as needed, as well as installation of new sidewalks when deemed appropriate due to existing safety issues.
- Countywide Stormwater Maintenance:** Install, repair and replace drainage as needed.
- Countywide Stormwater Modeling:** Adopt a uniform County stormwater modeling procedure and implement on a continuing basin-by-basin process.
- Countywide TMDL-Stormwater Quality:** Stormwater quality drainage improvements in the County's storm drainage conveyance system to reduce the discharge of pollutants, specified by the TMDL Program.
- Countywide Traffic Calming:** Implementation of Neighborhood Traffic Calming Programs.
- Countywide Traffic Signals:** Design and construction of new traffic signals throughout the County.
- Countywide Underdrain Infrastructure:** Analysis of the existing underdrain infrastructure and replacement projects.
- CR 13 Bridge Deep Creek Dredging:** Remove and treat vegetation within County Right-of-Way.
- CR 13 Culverts at Bass Haven:** Remove and replace culverts at two locations near Bass Haven on CR 13N.
- CR 13 Mocassin Branch Bridge:** Replace bridge that is at the end of its useful life.
- CR 13 Signs & Markings:** Sign replacement project along CR 13 from CR 13A to SR 16 east, a distance of 19.4 miles.
- CR 210/Greenbriar Rd. to Cimarrone Blvd. Widening:** Widening of CR 210 to a 4-lane road with intersection improvements at Greenbriar Rd.
- CR 210/I-95 Improvements:** Provides major safety improvements to the I-95 Interchange at CR 210.
- CR 210 Widening – I95 to US1:** ROW acquisition for the four-laning of this roadway segment.
- CR 214 Culvert Replacement:** Replacement of a non-functioning cross-drain to reduce flooding durations.
- CR 2209/CR 210 Improvements:** Improvements include the lengthening of the existing westbound left turn lane.
- CR 2209/CR 244 Improvements:** Addition of a second northbound left turn lane, removal of a southbound right turn lane, channelized concrete island and relocation of pedestrian features and the addition of a westbound right turn lane.
- CR 2209 Corridor Central Segment:** Signal at IGP and proposed CR 2209 intersection.
- CR 2209 Corridor South Segment:** Purchase of land for the future roadway expansion.
- CR 2209 Signal at IGP:** Design and construction of new signalized intersection to include pedestrian crossing features.
- Deep Creek Vegetation Removal:** Remove and treat vegetation to reduce flow restrictions in Sixteen Mile/Deep Creek and minimize the extents of future flooding and reduce the duration of flooding by restoring conveyance channels.
- Durbin Creek/Racetrack Road Signal:** Replacement of damaged signal mast arm at this intersection.
- Euclid Crosswalk & Pedestrian Signal:** High-intensity Activated Crosswalk beacon (HAWK) at proposed crosswalk.
- Fountain of Youth/Rio Del Mar Drainage Improvements:** Project will address recurring flooding issues.
- Fox Creek Drainage Study:** County will investigate, evaluate, and develop regional drainage improvements.
- Freedom Crossing Intersection Improvements:** Construction of a signed and marked crosswalk.
- Fruit Cove Dr Drainage Improvements:** Installation of driveway culverts and shallow stormwater ditches/collection areas to alleviate flooding.
- Guana Marsh Drainage Basin Maintenance:** Maintain basin main channel to prevent flooding.
- Hastings Deep Creek Drainage Improvements:** Comprehensive drainage analysis of former Hastings area to identify infrastructure needs and address repetitive, high-frequency storm events throughout the area.

**Holmes Blvd. Corridor Study:** Study to identify capacity and safety improvements.

**Jack Wright Island Rd Culverts:** Remove and replace culverts at two locations on Jack Wright Island Rd.

**Julieta Ct/Domenico Cir Drainage:** Additional culvert across Julieta Ct. and rebuilding of aging outfall.

**Julington Creek Drainage Study:** Study to identify drainage asset conditions and recommend improvements.

**Kings Estate Corridor Improvements:** Safety improvements along this corridor from SR 207 to Old Moultrie Rd.

**Kings Rd Drainage Improvements:** Replacement of the existing culvert system along Kings Rd.

**L'Atrium Circle Sidewalk:** Replace and reconstruct 0.6 mile of sidewalk in the L'Atrium subdivision in Ponte Vedra.

**Longleaf Pine Pkwy 4-Laning:** Improvements from Roberts Rd to the Oxford Estates main entrance.

**Masters Tract RST:** Construction of a Regional Stormwater Treatment (RST) facility to reduce pollutants to the lower St. Johns River as required by the Florida Department of Environmental Protection (FDEP).

**Mickler/CR 210/Palm Valley Rd:** Improvements to connect the Palm Valley bridge to the roundabout, the roundabout to A1A, and along Palm Valley Road.

**Mickler Weir Improvements:** Improvements to repair failing portions of the weir.

**Miscellaneous Labor, Vehicle, and Indirect Admin Credits:** Credit for assets utilized not specifically credited to a particular capital project.

**Mitigation Land:** Land purchased as mitigation for unavoidable wetland impacts of future transportation projects.

**Moultrie Trails Drainage Improvements:** Address frequent flooding issues in this area.

**NPDES Permit:** Provide all data acquisition, engineering and permit application requirements to meet the mandated federal deadline for St. Johns County.

**Oceanographic Gauge:** Installation of a nearshore oceanographic gauge and meteorological station to collect and disseminate simultaneous wave, surge, and weather information.

**Oyster Creek Drainage Study:** Analysis of overall drainage basin with recommendations for improvements.

**Pacetti Road Corridor Study:** Study for future capacity improvements for Pacetti Rd from CR 208 to SR 16.

**Palm & Tangerine Drive Drainage:** Drainage improvements to reduce flooding.

**Pavement Management:** The capital portion of pavement management, usually major restoration of road pavement.

**Porpoise Point Armoring:** Armoring of sea wall to prevent erosion to roadway.

**Porpoise Point Drainage:** Drainage improvements to reduce flooding.

**Public Works:** New facility to house Public Works operations. The current facility is at the end of its useful life.

**PV Lakes Blvd & Marsh Landing Pkwy A1A Intersection Improvements:** Improvements at both intersections with SR A1A.

**Race Track Rd Improvements:** Design for the reconstruction of Race Track Road as a four lane roadway between Julington Creek Plantation boundary to the 9B Connector Road, the reconstruction of the traffic signal at the County Road 2209 intersection, and the four lane construction between CR 2209 and the 9B Connector Road.

**Race Track Rd/Veterans Pkwy Turn Lane:** Construction of eastbound right-turn lane at intersection.

**Race Track Rd W Peyton to Bartram Park Blvd:** Widen approximately 2,000 ft segment from 4-lanes to 6-lanes.

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

**Ray Rd Turn Lane Improvements:** Construction of a right turn lane fronting Nease High School.

**River to Sea Loop Trail:** A study of a multi-use path that will connect the path along SR 207 in Hastings, through the County, City of St. Augustine, and end at the Flagler County line.

**ROMA Basin 8 Improvements:** Reporting, monitoring and invasive species identification and removal.

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

**San Julian Wetland Outfall:** Design and permit of a secondary outfall at the south end of Weff Rd.

**San Sebastian Tributary Drainage:** Analysis of drainage basin and recommendations for improvements.

**Santa Maria Blvd. Drainage:** Improvements to replace aging drainage pipe.

**Solano/A1A Improvements:** Enhanced vehicular safety on the west leg of this intersection.

**Sidewalk Priorities Study:** Study to assist with the identifying and prioritizing segments needed to improve the sidewalk system.

**SR 16 / IGP Improvements:** Intersection improvements and a fully actuated traffic signal.

**SR 313/US 1 Improvements:** Capacity improvements to provide an at-grade RR crossing for new SR 313.

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

**Wildwood Dr. from US 1 to Publix:** Reconstruct segment of Wildwood Drive from Publix driveway to U.S. 1.

**Winton Circle Drainage Improvements:** Address frequent flooding issues in this area.

**Woodlawn Road Improvements:** Road realignment to provide better traffic flow and address safety concerns.

**FY 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects continued funding for “Countywide” projects addressing Pavement Management, Drainage Infrastructure and other drainage projects.

**REVENUES:**

The Transportation Improvement Capital Projects listed are funded by the Transportation Trust Fund. The primary revenue sources for the Transportation Trust Fund are Gas Taxes and the 0.84440 Mil Ad Valorem Tax Levy.

**EXPENDITURES:**

Capital Projects	Actual Expense FY '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Bishop Estates Signs & Markings	0	0	0	178,245	154,334
Butler Beach Regional Drainage	0	120,899	221	0	0
Countywide Bridge & Culvert Safety	0	0	0	0	260,000
Countywide Drainage Easement Mapping	16,352	83,279	4,448	0	0
Countywide Drainage Infrastructure	330,545	3,124,577	3,422,843	2,948,000	3,465,114
Countywide Safety/Striping Imp.	314,116	422,993	91,337	450,000	475,000
Countywide Sidewalks	154,859	288,367	148,109	991,417	1,205,593
Countywide Stormwater Maint.	407,198	22,799	0	0	0
Countywide Stormwater Modeling	16,582	81,204	2,438	50,000	55,000
Countywide TMDL-Stormwater Quality	147,070	7,771	3,678	82,630	78,655
Countywide Traffic Calming	27,212	20,170	21,654	75,000	100,000
Countywide Traffic Signals	240,741	0	0	0	0
Countywide Underdrain Infrastructure	0	0	0	1,000,000	1,236,394
CR 13 Bridge Deep Creek Dredging	0	74,230	4,914	0	0
CR 13 Culverts at Bass Haven	0	0	0	0	700,000
CR 13 Moccasin Branch Bridge	0	51,912	409,803	0	0
CR 13 Signs & Markings	0	0	0	370,000	218,691
CR 210 / Greenbriar Rd. to Cimarrone Blvd. Widening	266,711	325,726	166,283	7,238,692	18,377,724
CR210 / I-95 Improvements	70,000	0	0	0	0
CR 210 Widening - I95 to US1	0	0	0	2,250,000	2,286,568
CR 214 Culvert Replacement	0	0	0	200,000	0
CR 2209 at CR 210 Improvements	72,654	0	0	0	0
CR 2209 at CR 244 Improvements	7,719	0	0	0	0
CR 2209 Corridor Central Segment	0	0	0	1,000,000	0
CR 2209 Corridor South Segment	3,000,000	0	0	0	0
CR 2209 Signal at IGP	0	0	0	0	1,970,000
Deep Creek Vegetation Removal	135,872	4,603	0	0	0
Durbin Creek/Racetrack Rd Signal	9,600	90,934	8,989	40,478	0
Euclid Crosswalk & Ped. Signal	0	0	0	0	300,000
Fountain of Youth/Rio Del Mar Drainage Improvements	0	63,544	298,327	388,129	0

Capital Projects	Actual Expense FY '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Fox Creek Drainage Study	0	38,822	0	0	0
Freedom Crossing Intersection Imp.	0	0	180,078	0	0
Fruit Cove Dr S. Drainage Imp.	0	0	0	165,000	165,000
Guana Marsh Drainage Basin Maint.	38,400	37,855	38,400	80,900	60,000
Hastings Deep Creek Drainage Imp.	0	71,759	0	0	0
Holmes Blvd. Corridor Study	0	150,608	1,181	0	0
Jack Wright Island Rd Culverts	0	0	0	0	700,000
Julieta Ct / Domenico Cir Drainage	0	0	0	0	500,000
Julington Creek Drainage Study	0	118,402	30,458	0	0
Kings Estate Corridor Improvements	0	143,205	0	0	0
Kings Rd Drainage Improvements	0	0	0	0	200,000
L'Atrium Circle Sidewalk	0	0	0	306,000	586,350
Longleaf Pine Parkway 4-Laning	0	0	0	1,970,482	6,835,990
Masters Tract RST	94,679	29	0	0	0
Mickler/CR 210/ Palm Valley Rd	0	27,085	96,083	79,568	0
Mickler Weir Improvements	0	0	542,527	0	0
Miscellaneous Labor, Vehicle, and Indirect Admin Credits	(256,526)	(281,675)	(103,049)	0	0
Mitigation Land	23,194	786	0	0	0
Moultrie Trails Drainage Imp.	0	3,361	406	1,996,234	0
NPDES Permit	18,890	29,167	26,621	60,379	50,000
Oceanographic Gauge	0	0	0	100,000	0
Oyster Creek Drainage Study	0	16,696	56,088	17,216	0
Pacetti Road Corridor Study	0	30,666	71		0
Palm & Tangerine Dr. Drainage	0	69,392	300	475,308	475,308
Pavement Management	5,509,835	10,326,704	9,206,515	10,000,000	11,319,703
Porpoise Point Armoring	0	61,951	16,856	496,194	453,518
Porpoise Point Drainage	0	91,259	6,769	641,972	546,698
Public Works Facility	1,601,077	26,412	350,987	0	0
PV Lakes Blvd & Marsh Landing Pkwy A1A Intersection Improvement	0	0	0	1,300,000	300,000
Race Track Road Improvements	3,724,238	1,407,528	298	719,194	0
Race Track Rd/Veterans Pkwy Turn Lane	0	0	36,400	0	0
Race Track Rd W Peyton to Bartram Park Blvd	0	0	0	800,000	800,000
Racy Point Bridge	0	75,522	64,899	460,044	456,134



Capital Projects	Actual Expense FY '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Ray Road Turn Lane Improvements	0	922,114	30	0	0
River to Sea Loop Trail	34,375	318,261	359,473	0	0
ROMA Basin 8 Improvements	0	36,511	3,038	0	0
San Diego Road Drainage	0	61,151	293,686	536,732	0
San Julian Wetland Outfall	0	0	0	250,000	732,579
San Sebastian Tributary Drainage	0	929	559	0	0
Santa Maria Blvd Drainage	0	20,365	115,520	2,064,114	0
Solano / A1A Improvements	0	0	24,663	475,337	459,052
Sidewalk Priorities Study	0	0	50,000	0	0
South Orange St Phase II	0	0	0	52,000	22,081
SR 16 / IGP Improvements	0	1,720	63,063	935,216	855,488
SR 313 / US 1 Improvements	0	0	1,042,889	3,796,009	948,626
Surfwood Subdivision Drainage Improvements	0	0	0	250,000	1,406,865
West Augustine CDBG	2,053	1,010	0	0	0
West King St Corridor Study Update	0	117,999	309	0	0
West King St Improvements	0	0	0	0	0
Wildwood Dr. from US 1 to Publix	2,419	3,619	0	1,116,856	734,432
Winton Circle Drainage	37,632	122,258	103,499	666,611	883,511
Woodlawn Road Improvements	699,995	0	0	0	0
<b>TOTAL</b>	<b>\$16,747,491</b>	<b>\$18,834,477</b>	<b>\$17,191,658</b>	<b>\$47,073,957</b>	<b>\$60,374,408</b>

**DISASTER RECOVERY TRANSPORTATION PROJECTS:**

Capital Projects	Actual Expense FY '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
FEMA: Category C – Misc. Roads	\$76,805	\$0	\$0	\$0	\$0
FEMA: Old A1A North	60,428	61,900	83,163	8,569,337	8,558,344
FEMA: Old A1A South	0	0	175,516	1,340,608	265,091
FEMA: Beach Protective Dunes	17,119	0	0	0	0
FEMA: Racy Point Road	604,926	0	0	0	0
FEMA: Roscoe Blvd	448,038	0	0	0	0
FEMA: 16 <sup>th</sup> St. & A1A Beach Blvd	0	414,065	68,260	0	0
HMGP: Kings Estate Rd Drainage	0	54,891	22	384,217	0
HMGP: Kings Rd Drainage	0	65,216	22	662,265	652,182
HMGP: North Beach Drainage	0	146,376	1,628	2,300,603	535,688
<b>TOTAL</b>	<b>\$1,207,316</b>	<b>\$742,448</b>	<b>\$329,337</b>	<b>\$13,257,030</b>	<b>\$10,011,305</b>

## SPECIAL REVENUE FUNDS

**SERVICE AREA:** TRANSPORTATION

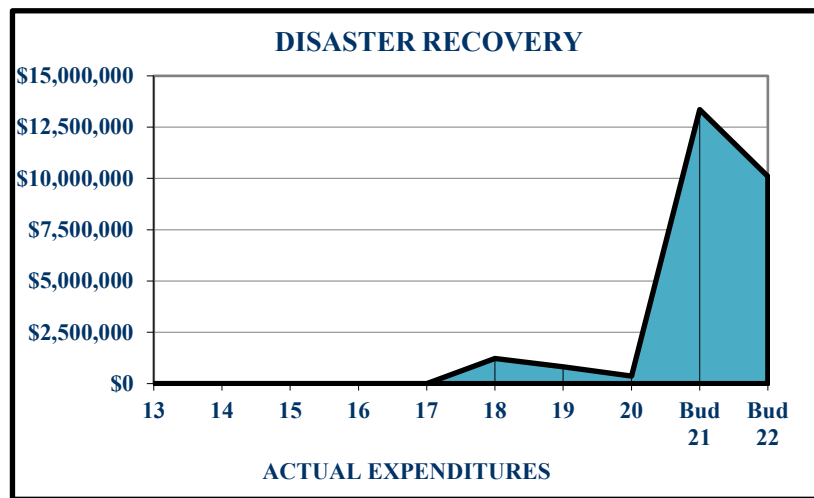
**DEPARTMENT:** PUBLIC WORKS

**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 Transportation Trust Fund.

**MISSION:** To record disaster recovery revenues and expenditures for the Transportation Trust Fund.



**FY 2022 BUDGET HIGHLIGHTS:** The budget reflects ongoing transportation projects eligible for FEMA reimbursement as a result of Hurricanes Matthew and Irma.

**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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$10,538	\$79,352	\$33,373	\$100,172	\$85,198
Operating Expenses	17,119	199,862	2,209	2,525,027	754,287
Capital Outlay	1,190,197	542,587	327,390	10,732,003	9,257,018
<b>TOTAL</b>	<b>\$1,217,854</b>	<b>\$821,801</b>	<b>\$362,972</b>	<b>\$13,357,202</b>	<b>\$10,096,503</b>

## FIRE DISTRICT FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Taxes</b>					
Ad Valorem Tax - Current	\$34,491,359	\$37,865,501	\$40,964,255	\$44,836,048	9.5%
Ad Valorem Tax - Delinquent	63,197	94,742	30,000	30,000	0.0%
<b>Subtotal</b>	<b>\$34,554,556</b>	<b>\$37,960,243</b>	<b>\$40,994,255</b>	<b>\$44,866,048</b>	<b>9.4%</b>
<b>Licenses &amp; Permits</b>					
Plan Check Fees	\$636,290	\$467,431	\$435,000	\$850,000	95.4%
<b>Subtotal</b>	<b>\$636,290</b>	<b>\$467,431</b>	<b>\$435,000</b>	<b>\$850,000</b>	<b>95.4%</b>
<b>Intergovernmental Revenue</b>					
Public Safety - Federal Grant	\$277,958	\$875,715	\$1,411,635	\$1,627,467	15.3%
Other Public Safety Grant	164,500	0	0	0	0.0%
Supplemental Comp - State	143,674	132,553	130,000	130,000	0.0%
Public Safety Grant - Other	16,230	0	0	0	0.0%
Interlocal Env Disaster Reimbursement	3,579	0	0	0	0.0%
DCA Mutual Aid	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$605,941</b>	<b>\$1,008,268</b>	<b>\$1,541,635</b>	<b>\$1,757,467</b>	<b>14.0%</b>
<b>Charges for Services</b>					
Fire Protection Fees	\$18,967	\$19,332	\$15,000	\$15,000	0.0%
CPR Class Fees	39,612	21,705	23,000	23,000	0.0%
HazMat Fees	1,126	211	600	600	0.0%
Standby Ambulance/Fire	0	14,740	0	0	0.0%
<b>Subtotal</b>	<b>\$59,705</b>	<b>\$55,988</b>	<b>\$38,600</b>	<b>\$38,600</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$31,587	\$99,828	\$35,000	\$17,000	-51.4%
Interest Earnings - Tax Collector	79,175	54,944	45,000	3,000	-93.3%
Interest Earnings - Surplus Funds	111,366	153,699	90,000	55,500	-38.3%
Interest Earnings - Money Market	90,208	3,115	2,000	850	-57.5%
Interest Earnings - Short Term	0	0	0	0	0.0%
FEIT Earnings	40,644	21,777	15,000	3,200	-78.7%
FEIT Fixed Earnings	192,095	47,965	30,000	2,000	-93.3%
Net Increase in FV of Investment	165,446	234,177	0	0	0.0%
Insurance Proceeds	0	1,131	0	0	0.0%
Donations - Private Sources	2,500	0	0	0	0.0%
Filing/Application Fees	1,500	250	0	0	0.0%
Miscellaneous Revenue	253	0	0	0	0.0%
Transfer from Funds	0	0	0	3,000,000	100.0%
Refund Prior Year Expenditures	47,613	0	0	0	0.0%
<b>Subtotal</b>	<b>\$762,387</b>	<b>\$616,886</b>	<b>\$217,000</b>	<b>\$3,081,550</b>	<b>1320.1%</b>
Total Estimated Revenues	\$36,618,881	\$40,108,816	\$43,226,490	50,593,665	17.0%
Less Statutory Reduction	0	0	(2,084,243)	(2,291,810)	10.0%
<b>Est Rev Available for Approp</b>	<b>\$36,618,881</b>	<b>\$40,108,816</b>	<b>\$41,142,247</b>	<b>\$48,301,855</b>	<b>17.4%</b>
Estimated Cash Carryforward	\$13,088,740	\$13,428,845	\$10,776,241	\$12,923,303	19.9%
<b>Total Available Resources</b>	<b>\$49,707,621</b>	<b>\$53,537,661</b>	<b>\$51,918,488</b>	<b>\$61,225,158</b>	<b>17.9%</b>

## FIRE DISTRICT FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Public Safety</b>					
Fire Services	\$32,053,874	\$35,851,261	\$36,888,273	\$40,462,700	9.7%
Capital Improvements	3,487,525	4,856,516	4,934,714	6,004,085	21.7%
<b>Subtotal</b>	<b>\$35,541,399</b>	<b>\$40,707,777</b>	<b>\$41,822,987</b>	<b>\$46,466,785</b>	<b>11.1%</b>
<b>Non-Operational</b>					
Transfers to Funds	\$737,373	\$789,087	\$791,205	\$1,105,000	39.7%
Reserve	0	0	1,370,132	6,696,786	388.8%
Special Contingency Reserve	0	0	0	0	0.0%
Capital Outlay Reserve	0	0	7,934,164	6,956,587	-12.3%
Department Reserves	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$737,373</b>	<b>\$789,087</b>	<b>\$10,095,501</b>	<b>\$14,758,373</b>	<b>46.2%</b>
<b>GRAND TOTAL</b>	<b>\$36,278,772</b>	<b>\$41,496,864</b>	<b>\$51,918,488</b>	<b>\$61,225,158</b>	<b>17.9%</b>

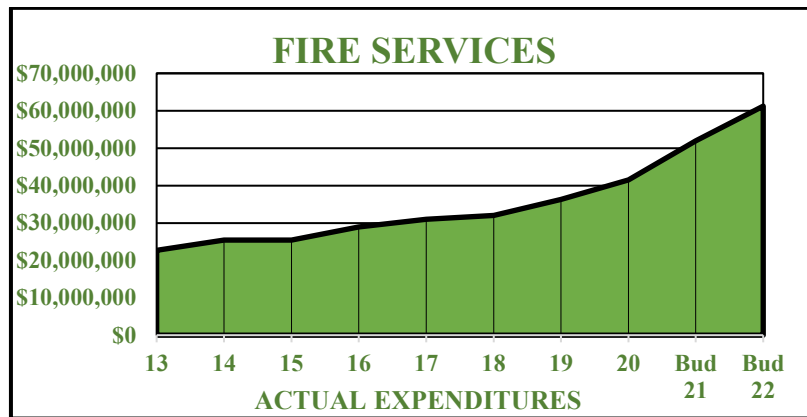
## SPECIAL REVENUE FUNDS

**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 2022 BUDGET HIGHLIGHTS:** FY 2022 personnel budget reflects the addition of 18 new positions comprising 3 Engineers, 9 Firefighters, 4 Lieutenants, one Warehouse Coordinator, and one Fire Inspector. The Capital Outlay budget includes a replacement heavy rescue pumper truck, two replacement pumper trucks, a carry forward rehabilitation support vehicle, and three vehicles associated with new positions.

**REVENUE:**

Revenue sources for the Fire Services program include the Fire District millage, approved State and Federal Grants, and user fees. For FY 2021 the County will continue receive revenue from two 3-year SAFER grants for hiring 18 firefighters for the new northwest fire station in FY 2020 and for hiring 9 firefighters to support north county ambulance operations in FY 2019. The County will begin receiving revenue in FY 2022 from a 3-year SAFER grant for hiring 16 firefighters for the new southwest fire station.

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$23,719,169	\$26,543,110	\$28,542,678	\$28,850,836	\$32,716,431
Operating Expenses	5,818,787	5,510,764	7,308,583	8,037,437	7,746,269
Capital Outlay	1,794,536	3,487,525	4,856,516	4,934,714	6,004,085
Other	693,459	737,373	789,087	10,095,501	14,758,373
<b>TOTAL</b>	<b>\$32,025,951</b>	<b>\$36,278,772</b>	<b>\$41,496,864</b>	<b>\$51,918,488</b>	<b>\$61,225,158</b>

## SPECIAL REVENUE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

- ◆ Maintained programs to preserve ISO rating of 3/3X to benefit the citizens of the County and allow for reduced cost insurance for County residents residing within 5 miles of a fire station and within 1,000 feet of a hydrant.

#### **St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play**

- ◆ Delivered fire safety and educational programs to the community despite challenges created by COVID-19 by visiting pre-schools, schools, civic organizations and various community groups throughout the County.
- ◆ Continued training programs to enhance capabilities of Fire, hazardous materials response and marine rescue.
- ◆ Participated in multiple local and state sponsored drills with hazardous materials team members, Light Technical Rescue Team (LTRT) and Incident Management Team (IMT) members.

#### **St. Johns County Goal -- Customer Service: Putting People First**

- ◆ 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).
- ◆ Developed and implemented protocols and procedures for the COVID-19 pandemic response.

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- ◆ Completed consultant study to highlight current Department Status and identify future growth needs and began development of Fire Rescue Master Plan implementation process for review and/or adoption by the BOCC.
- ◆ Initiated architectural design and construction process for Fire Station 11 in the area of SR207 and Interstate 95.

### KEY OBJECTIVES:

#### **St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

- ◆ Maintain and evaluate annual expenditures and projects through dedicated processes to assure appropriate expenditures while remaining within approved funding limits.

#### **St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play**

- ◆ Establish appropriate emergency response facilities, apparatus and personnel to maintain a high level of service and meet the required community response standards.

#### **St. Johns County Goal -- Customer Service: Putting People First**

- ◆ Provide all hazards response to the community with an emphasis on high quality delivery of service and professional care through a diverse, highly productive, and compassionate workforce.

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- ◆ Provide road map of required public safety expansion utilizing the fire rescue master plan in coordination with St Johns County Growth Management and long-range planning.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalent (FTEs)	267	271.15	289.15
	Total Operating and Maintenance Expenditures *	\$35,729,488	37,373,408	\$39,283,715
	Number of Fire Stations/Facilities	19	19	19
O U T P U T	Total Department Responses (CAD generated)	60,161	55,213	65,000
	Fire Safety Inspections/Plans	3,882	18,179	4,500
	Fire Investigations Initiated	131	164	150
E F F I C	Average Urban Response Time (minutes)	6.00	6:00	7:45
	Average Rural Response Time (minutes)	8:00	8:00	7:50
	Firefighters per 1,000 Residents (unincorporated)	1.07	1.09	1.05
E F F E C T	% Total Property Value Saved from Fire Damage	75%	0%	80%
	% Urban Response < or = 8 minutes	90%	90%	90%
	% Rural Response < or = 15 minutes	60,161	55,213	65,000

\*= net of State and Federal grants

## HEALTH DEPARTMENT FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Taxes</b>					
Ad Valorem Tax - Current	\$427,744	\$475,598	\$506,584	\$553,823	9.3%
Ad Valorem Tax - Delinquent	883	1,212	0	0	0.0%
<b>Subtotal</b>	<b>\$428,627</b>	<b>\$476,810</b>	<b>\$506,584</b>	<b>\$553,823</b>	<b>9.3%</b>
<b>Miscellaneous</b>					
Interest Earnings - SBA	\$4,643	\$2,220	\$2,000	\$250	-87.5%
Interest Earnings - Tax Collector	982	685	750	50	-93.3%
Interest Earnings - Money Market	0	0	0	0	0.0%
Sale of Surplus Property	7,920	0	0	0	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$13,545</b>	<b>\$2,905</b>	<b>\$2,750</b>	<b>\$300</b>	<b>-89.1%</b>
Total Revenue	\$442,172	\$479,715	\$509,334	\$554,123	8.8%
Statutory Reduction	0	0	(25,467)	(27,706)	8.8%
<b>Est Rev Available for Approp</b>	<b>\$442,172</b>	<b>\$479,715</b>	<b>\$483,867</b>	<b>\$526,417</b>	<b>8.8%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$4,000	\$4,000	\$4,000	\$4,000	0.0%
<b>Subtotal</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$1,747	\$36,214	\$0	\$25,002	0.0%
<b>Total Available Resources</b>	<b>\$447,919</b>	<b>\$519,929</b>	<b>\$487,867</b>	<b>\$555,419</b>	<b>13.8%</b>

## HEALTH DEPARTMENT FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Health &amp; Human Services</b>					
County Health Dept. Services	\$411,705	\$502,102	\$487,828	\$555,419	13.9%
<b>Non - Operational</b>					
Reserve	\$0	\$0	\$0	\$0	0.0%
<b>GRAND TOTAL</b>	<b>\$411,705</b>	<b>\$502,102</b>	<b>\$487,828</b>	<b>\$555,419</b>	<b>13.9%</b>



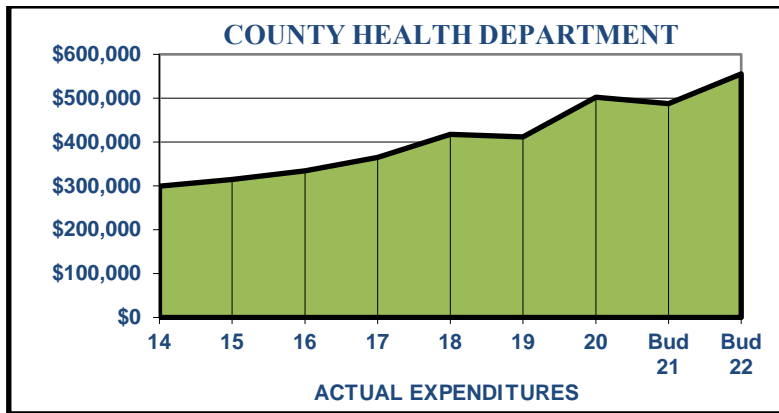
## SPECIAL REVENUE FUNDS

**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 280,000+ 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 2022 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 40% 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 0.0160 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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
<b>Personnel Services</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>	417,602	283,172	502,102	487,867	555,419
<b>Capital Outlay</b>	0	128,533	0	0	0
<b>Other</b>	0	0	0	0	0
<b>TOTAL</b>	\$417,602	\$411,705	\$502,102	\$487,867	\$555,419

## SPECIAL REVENUE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goals --- World-Class Living: The Place to Live, Work, and Play

- ◆ As a public safety agency, protecting the residents and visitors of St. Johns County, DOH-St. Johns continues to respond to the global public health pandemic, COVID-19 – planning response, community testing, epidemiological case investigations, contact tracing, and ongoing mitigation efforts. DOH-St. Johns has instituted by necessity an expandable 7-day work week to meet the demands of COVID-19 and has provided ongoing COVID-19 response activities since March 2020 including most weekends and holidays.
- ◆ For the 10<sup>th</sup> consecutive year, St. Johns County was ranked #1 in Florida in the University of Wisconsin and Robert Wood Johnson Foundation Annual County Health Rankings Report for both Health Factors and Health Outcomes.
- ◆ Protected the residents and visitors of St. Johns County from over 100 reportable and infectious diseases including but not limited to; TB, Mosquito Borne Illnesses, Measles, Meningitis, Mumps and Rabies.
- ◆ DOH-St. Johns continues to serve as a role model agency in performance excellence and evidenced based business practices as a previous recipient of multiple Governor’s Sterling Sustained Excellence Awards.

### KEY GOALS & OBJECTIVES

#### St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play

- 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 by maintaining a top 10% ranking in the Annual County Health Ranking Report.
- Ensure financial sustainability; maximize efficiencies, and effectiveness by ensuring a positive trust fund balance that does not exceed 10%.
- Participate with the Florida Department of Health to sustain voluntary National Public Health Accreditation receiving a score of 100% on required Foundational Documents.

#### St. Johns County Goal -- Customer Service: Putting People First

- Continue to champion the Local Public Health System through enhancing customer and stakeholder engagement and maintaining a customer satisfaction rate of over 95%.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
<b>I N P U T</b>	Number of Full-Time Equivalents (FTEs)*	59	62	58
	Total County Operating and Maintenance (+)	\$502,102	\$487,828	\$555,419
	Total Health Department Funds (approx. 42% self-generated)	\$5,917,914	\$8,054,031	\$7,655,710
<b>O U T P U T</b>	Total Number of Services (Does not include Disaster Preparedness & Response Services or COVID-19)	145,644	521,068	436,993
	# of Clinical Services of Public Health Significance	27,552	6,128	7,450
	# of Population Health Services	61,017	49,331	62,312
	# of Disease Control and Epidemiology Services**	57,654	453,375	353,451
	# of Environmental Health Services	10,186	12,234	13,780
<b>E F F I C I E N C Y</b>	Total County Program Cost for DOH-St. Johns, per Capita	\$1.91	\$1.77	\$1.91
	% County Contribution to Total Funds	8.67%	7.51%	7.25%
	% Overall Customer Satisfaction (per Survey)	99%	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. Does not include Temporary Staff.

(+) County Non-Ad Valorem contribution only

\*\*Does not include school-based response, provision of negative COVID test results, death reviews, or clearance letters for return to work or school.

## BUILDING SERVICES REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Licenses &amp; Permits</b>					
Contractors Licenses	\$230,049	\$117,334	\$114,309	\$80,016	-30.0%
Plan Check Fees	2,312,159	2,058,559	1,311,013	2,084,964	59.0%
Electrical Permits	685,841	596,929	414,259	512,134	23.6%
Mechanical Permits	489,873	475,556	319,771	361,039	12.9%
Plumbing Permits	565,187	490,182	366,119	486,327	32.8%
Mobile Home Permits	16,000	17,140	11,544	15,176	31.5%
Misc. Bldg. Dept. Fees	206,612	193,998	133,601	159,143	19.1%
Building Permits	5,670,854	4,452,897	2,778,990	4,193,482	50.9%
Property Registration Fee	0	0	0	76,350	100.0%
<b>Subtotal</b>	<b>\$10,176,575</b>	<b>\$8,402,595</b>	<b>\$5,449,606</b>	<b>\$7,968,631</b>	<b>46.2%</b>
<b>Fines &amp; Forfeitures</b>					
Judgment and Fines	\$0	\$0	\$0	\$266,604	
Unlicensed Contractors	4,500	8,740	3,250	3,250	0.0%
<b>Subtotal</b>	<b>\$4,500</b>	<b>\$8,740</b>	<b>\$3,250</b>	<b>\$269,854</b>	<b>8203.2%</b>
<b>Miscellaneous</b>					
Interest Earnings - SBA	\$29,332	\$28,779	\$32,000	\$32,000	0.0%
Interest Earnings - Surplus Funds	\$210,828	\$250,919	238,737	238,737	0.0%
Interest Earnings - Money Market	\$33,603	\$20,603	37,869	37,869	0.0%
Miscellaneous Revenue	196,743	73,298	90,195	90,195	0.0%
<b>Subtotal</b>	<b>\$470,506</b>	<b>\$373,599</b>	<b>\$398,801</b>	<b>\$398,801</b>	<b>0.0%</b>
Total Estimated Revenues	\$10,651,581	\$8,784,934	\$5,851,657	8,637,286	47.6%
Less Statutory Reduction	0	0	(292,583)	(431,864)	47.6%
<b>Est Rev Available for Approp</b>	<b>\$10,651,581</b>	<b>\$8,784,934</b>	<b>\$5,559,074</b>	<b>\$8,205,422</b>	<b>47.6%</b>
<b>Other Financing Sources</b>					
Transfers from Funds	\$0	\$0	\$362,043	\$299,863	-17.2%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$362,043</b>	<b>\$299,863</b>	<b>-17.2%</b>
Estimated Cash Carryforward	\$18,939,141	\$21,997,544	\$23,275,071	\$25,925,202	11.4%
<b>Total Available Resources</b>	<b>\$29,590,722</b>	<b>\$30,782,478</b>	<b>\$29,196,188</b>	<b>\$34,430,487</b>	<b>17.9%</b>

## BUILDING SERVICES EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Public Safety</b>					
Construction/Pre-Construction	\$7,894,426	\$7,290,764	\$11,123,855	\$9,442,858	-15.1%
Code Enforcement	\$0	\$0	\$724,086	\$1,292,413	78.5%
<b>Non-Operational</b>					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	814,746	2,121,309	160.4%
Capital Outlay Reserve	0	0	16,370,001	21,410,407	30.8%
Renewal & Replacement Reserve	0	0	163,500	163,500	0.0%
<b>GRAND TOTAL</b>	<b>\$7,894,426</b>	<b>\$7,290,764</b>	<b>\$29,196,188</b>	<b>\$34,430,487</b>	<b>17.9%</b>

## SPECIAL REVENUE FUNDS

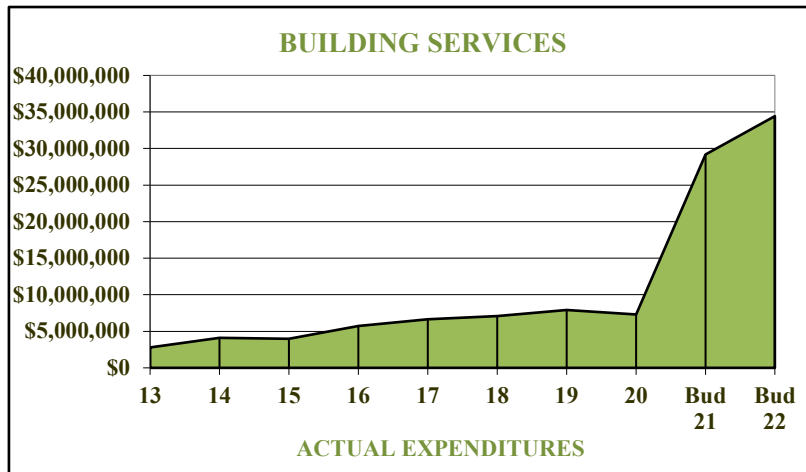
**SERVICE AREA: PUBLIC SAFETY**

**DEPARTMENT: BUILDING DEPARTMENT**

**PROGRAM: BUILDING DEPARTMENT**

**PROGRAM DESCRIPTION:** The Building Department 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. 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 2022 BUDGET HIGHLIGHTS:** The budget includes the addition of 2 FTEs to support significant growth in the county in addition to the continued implementation of electronic plan review software.

**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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$4,346,244	\$4,733,942	\$4,757,346	\$5,912,298	\$6,348,317
Operating Expenses	1,785,014	1,909,076	2,197,607	4,094,530	2,976,481
Capital Outlay	956,222	1,251,408	335,811	1,117,027	118,060
Other	0	0	0	17,348,247	23,695,216
<b>TOTAL</b>	<b>\$7,087,480</b>	<b>\$7,894,426</b>	<b>\$7,290,764</b>	<b>\$29,196,188</b>	<b>\$33,138,074</b>

## SPECIAL REVENUE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- ◆ Continued to host pre-construction meetings with contractors, developers, and design professionals on anticipated building projects.
- ◆ Reduced Building Permit fees by 30% to spur economic development in the wake of COVID-19.
- ◆ FY 2021 was the 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 September 2021, commercial market valuation on commercial permits remains very strong.

#### **St. Johns County Goal -- Customer Service: Putting People First**

- ◆ Continued to improve the online 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 online for improved transparency and accessibility.
- ◆ Continued to improve the Floodplain mapping program throughout the County.
- ◆ The Electronic Plan Review is well underway towards being configured to meet the needs of the County permitting and report process..

### KEY OBJECTIVES:

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- Continue to work toward completion and implementation of the Electronic Plan Review system through Tyler Technologies.
- Establish IAS Accreditation for the Building Services Division verifying the highest ethical, legal and technical operational standards for enhanced life safety and property protection.

#### **St. Johns County Goal -- Customer Service: Putting People First**

- Maximize department staff to provide quality services to citizens.
- Maintain efficient plan review and permit turn-around time.
- Continue to improve the online permitting system to provide the opportunity to process Mechanical, Electrical, Plumbing and Irrigation Permits Online
- Continue to promote pre-construction meetings with all types of customers creating relationships for a more seamless approach to the permitting process.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
<b>I N P U T</b>	Number of Full-time Equivalents (FTEs)	78.885	76.15	78.15
	Total Operating and Maintenance Expenditures*	\$6,954,953	\$8,686,561	\$9,324,798
	Staff hours – Plan Review	27,040	29,120	30,576
<b>O U T P U T</b>	Number of Plan Reviews	14,280	18,641	19,583
	Number of Building Permits Issued	16,679	20,580	21,609
	Number of Single Family Permits Issued	4,460	6,425	4,116
	Total Permits Issued (all types)	45,735	59,304	60,936
	Number of Inspections Completed	203,306	250,339	262,855
<b>E F F I C I E N C Y</b>	Total Permits Issued per Program Staff	3,049	4,942	4,063
	Single Family Permits reviewed per Program Staff	373	699	411
<b>E F F E C T</b>	Average Plan Turnaround Days	5	5.5	5
	Total Building Permits Market Valuation (in \$ millions)	1,674	2,559	2,423
	% Revenue Received to Program Expense	175%	175%	175%

\* Net of State and Federal Grants and Reserves

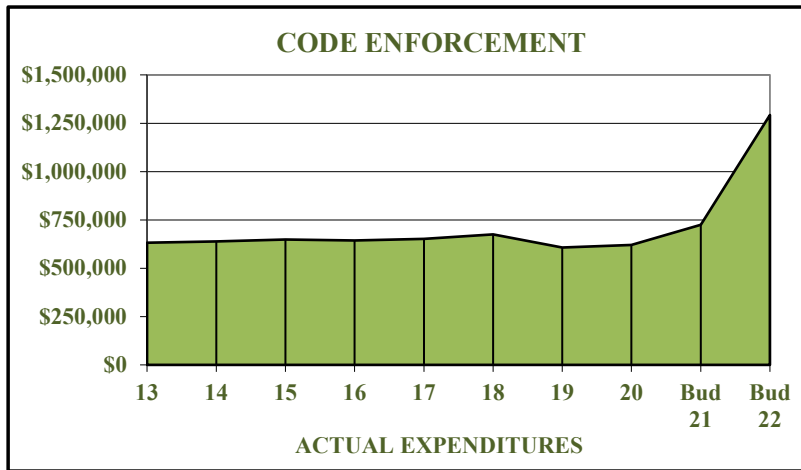
## GENERAL FUND

**SERVICE AREA:** PUBLIC SAFETY  
**DEPARTMENT:** CODE ENFORCEMENT  
**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 2022 BUDGET HIGHLIGHTS:** The FY 2022 budget reflects the increase of 3 FTEs to support the increase in program activities correlated with county growth. The budget also reflects the cost to maintain the short term vacation rental registry in compliance with the Short Term Vacation Rental Ordinance enacted in May 2021.

**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, banner requests and the vacant property registry comes in and replenishes the General Fund.

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditure FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$589,239	\$563,068	\$574,786	\$651,772	\$952,404
Operating Expenses	85,160	44,277	46,025	72,314	340,009
Capital Outlay	0	0	0	0	0
<b>TOTAL</b>	<b>\$674,399</b>	<b>\$607,345</b>	<b>\$620,811</b>	<b>\$724,086</b>	<b>\$1,292,413</b>

## GENERAL FUND

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal – World Class Living: The Place to Live, Work and Play**

- Continued Environmental Task Force operations to handle environmental problems utilizing various agencies within the County and State to Promote and Protect the County’s environment.
- Seamlessly merged Code Enforcement under the Building Department umbrella of the organizational structure.
- Created and established a Short Term Vacation Rental Ordinance to ensure that Short Term Vacation Rentals are safe and fit the neighborhood characteristics.

#### **St. Johns County Goal – Customer Service: Putting People First**

- Improved Case documentation in PRIDE for better communication with residents via the online complaint portal.
- Continued communication methods with residents via the online complaint portal and conducting presentations at Home Owners Association meetings.
- Continued as a member of the West Augustine Steering Committee for the Weed and Seed program.

#### **St. Johns County Goal – Financial Stewardship: Fiscally Sound and Financially Stable**

- Continued to expand unsafe building abatement (demolition) by utilizing new Code Violation research fees.
- Removed 43 nuisance structures and 1 Meth Lab in accordance with the Abatement Ordinance.

### KEY OBJECTIVES:

#### **St. Johns County Goal – World Class Living: The Place to Live, Work and Play**

- Provide advanced planning and training to ensure that resources, staffing and equipment is properly sustained to maintain efficient levels of service for the community.
- Maintain the Short Term Vacation Rental registration program to ensure quality of life for County residents.
- Enhance the code enforcement procedures to provide effective and efficient resolution to citizen complaints.

#### **St. Johns County Goal – Financial Stewardship: Fiscally Sound and Financially Stable**

- Be responsible with County finances and make prudent decisions that promote financial well-being.
- Be attentive with program funds acquired via Short Term Vacation Rental registration, Lien Search requests and Vacant Property registrations.

#### **St. Johns County Goal – Customer Service: Putting People First**

- Improve and expand customer service and communication with residents and community associations within the County.
- Continue to promote staff knowledge and skills to improve citizen’s interaction with the Code Enforcement program.

PERFORMANCE MEASURES		Actual FY '20	Projected FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTE's)	9	11	14
	Total Operating and Maintenance Expenditures	\$620,811	\$721,574	\$1,292,413
O U T	Number of Cases Investigated	14,083	19,074	22,632
	Number of Special Magistrate Cases	1	0	5
	Number of Abated Structures	43	32	41
E F F I C	Cases Investigated per Staff	1,564	1,734	1,616
	Program Cost per Cases Investigated	\$44.08	\$37.83	\$57.10
	Program Cost per Capita (Adjusted for Inflation)	\$2.71	\$2.78	\$3.02
E F F E C T	Average Incident Duration (months)	2.81	1.21	2.36
	% Incidents Per Population	4.8%	5.2%	5.4%
	% Opened Cases Completed	86%	90%	94%



**STATE HOUSING INITIATIVES PARTNERSHIP FUND REVENUE  
SUMMARY**

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Intergovernmental Revenue</b>					
State Housing Grant - SHIP	\$416,821	\$493,651	\$0	\$1,087,161	100.0%
<b>Subtotal</b>	<b>\$416,821</b>	<b>\$493,651</b>	<b>\$0</b>	<b>\$1,087,161</b>	<b>100.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - S.B.A.	\$24,233	\$15,833	\$0	\$0	0.0%
Interest Earnings - Short Term	0	0	0	0	0.0%
Interest Earnings - Surplus Funds	5,341	0	0	0	0.0%
Interest Earnings - Money Market	29	0	0	0	0.0%
FEIT Earnings	18,156	82	0	0	0.0%
Net Increase in FV of Investment	4,027	0	0	0	0.0%
Program Income Cares Grant	0	506,533	453,163	0	-100.0%
Program Income	98,566	236,538	0	0	0.0%
<b>Subtotal</b>	<b>\$150,352</b>	<b>\$758,986</b>	<b>\$453,163</b>	<b>\$0</b>	<b>-100.0%</b>
Total Estimated Revenues	\$567,173	\$1,252,637	\$453,163	\$1,087,161	139.9%
Less Statutory Reduction	0	0	0	0	0.0%
<b>Est Rev Available for Approp</b>	<b>\$567,173</b>	<b>\$1,252,637</b>	<b>\$453,163</b>	<b>\$1,087,161</b>	<b>139.9%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$2,395,856	\$1,843,042	\$1,360,727	\$1,678,254	23.3%
<b>Total Available Resources</b>	<b>\$2,963,029</b>	<b>\$3,095,679</b>	<b>\$1,813,890</b>	<b>\$2,765,415</b>	<b>52.5%</b>

**STATE HOUSING INITIATIVES PARTNERSHIP FUND EXPENDITURE  
SUMMARY**

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Economic Development</b>					
State Housing Initiatives Program	\$1,119,988	\$1,905,646	\$1,402,619	\$2,488,011	77.4%
<b>Non-Operational</b>					
Reserve	\$0	\$0	\$98,844	\$0	-100.0%
Grant Contract Reserve	0	0	312,427	277,404	-11.2%
<b>GRAND TOTAL</b>	<b>\$1,119,988</b>	<b>\$1,905,646</b>	<b>\$1,813,890</b>	<b>\$2,765,415</b>	<b>52.5%</b>

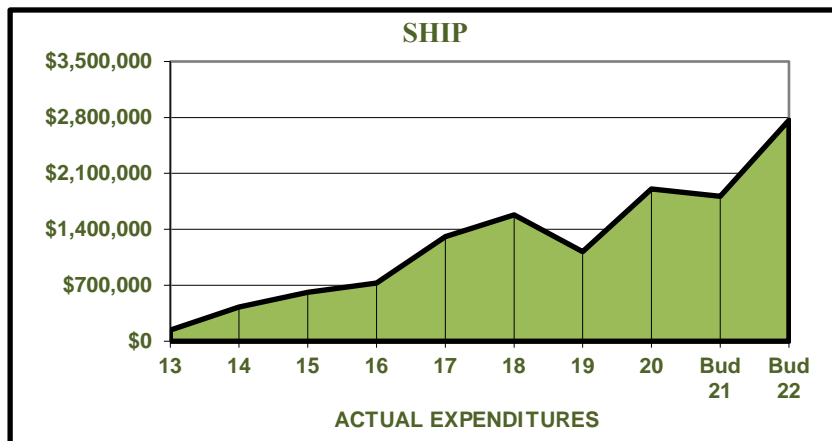
## SPECIAL REVENUE FUNDS

**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 2022 BUDGET HIGHLIGHTS:**

The budget primarily reflects funding from the State, program income, and the accumulation of previous SHIP funds.

**REVENUE:**

Although SHIP allocations were curtailed by the State, during FY 2014 the Florida Attorney General entered into an agreement with the nation's five largest mortgage servicers resulting in some affordable housing funding that, while differing from SHIP program guidelines and requirements on some points, was administered through the successful SHIP program model already in place.

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$115,269	\$96,382	\$117,188	\$142,918	\$198,142
Operating Expenses	459	473	625	669	2,971
Grant	1,463,733	1,023,133	1,787,833	1,259,032	2,286,898
Grant Contract Reserve	0	0	0	411,271	277,404
<b>TOTAL</b>	<b>\$1,579,461</b>	<b>\$1,119,988</b>	<b>\$1,905,646</b>	<b>\$1,813,890</b>	<b>\$2,765,415</b>

## SPECIAL REVENUE FUNDS

### St. Johns County Goal -- Economic Development: Thriving and Emerging Economic Opportunities

- ◆ 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.

### St. Johns County Goal -- Customer Service: Putting People First

- ◆ Continued 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.
- ◆ Assisted citizens affected by COVID-19 through the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Coronavirus Relief Fund (CRF). (Received 961 applications; 500 households assisted)
- ◆ 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 promote education and training for citizens and professionals for federal Fair Housing regulations as required by HUD for communities receiving Community Development Block Grant (CDBG) funds.

#### KEY OBJECTIVES:

### St. Johns County Goal -- Economic Development: Thriving and Emerging Economic Opportunities

- 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.

### St. Johns County Goal -- Customer Service: Putting People First

- 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 '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	2.0	1.5	2.5
	Total Operating and Maintenance Expenditures	\$117,813	\$126,402	\$201,113
	Total SHIP Grant Expenditures	\$1,787,833	\$646,615	\$2,286,898
O U T P U T	# People Submitting Applications	522	354	408
	# Households Provided w/ Purchase Assistance Loans*	0	0	0
	# Dwellings Repaired & Rehabilitated	31	20	20
E F F I C	Program Administrative Cost per Capita	\$0.45	\$0.46	\$0.69
	Repairs & Rehabilitation Average Cost per Unit	\$32,779	\$24,070	\$24,074
E F F E C T	% Administrative Cost to Total Program Expense	6.2%	16.4%	8.1%
	# Affordable Houses/Residences Created/ Rehabilitated	19	20	20

\*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 '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Fines &amp; Forfeitures</b>					
Fines & Forfeitures	\$16,316	\$7,000	\$7,000	\$7,000	0.0%
<b>Subtotal</b>	<b>\$16,316</b>	<b>\$7,000</b>	<b>\$7,000</b>	7,000	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$96	\$0	\$0	\$0	0.0%
Net Increase in FV of Investment	0	93	0	0	0.0%
<b>Subtotal</b>	<b>\$96</b>	<b>\$93</b>	<b>\$0</b>	0	<b>0.0%</b>
Total Estimated Revenues	\$16,412	\$7,093	\$7,000	\$7,000	0.0%
Less Statutory Reduction	0	(350)	(350)	(350)	0.0%
<b>Est Rev Available for Approp</b>	<b>\$16,412</b>	<b>\$6,650</b>	<b>\$6,650</b>	<b>\$6,650</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$6,280	\$11,731	\$22,189	\$30,519	37.5%
<b>Total Available Resources</b>	<b>\$22,692</b>	<b>\$18,381</b>	<b>\$28,839</b>	<b>\$37,169</b>	<b>28.9%</b>

## ALCOHOL & DRUG ABUSE EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Health &amp; Human Services</b>					
Alcohol & Drug Abuse	\$10,961	\$11,109	\$11,109	\$11,109	0.0%
<b>Non-Operational</b>					
Reserve	\$0	\$0	\$17,730	\$26,060	47.0%
<b>GRAND TOTAL</b>	<b>\$10,961</b>	<b>\$11,109</b>	<b>\$28,839</b>	<b>\$37,169</b>	<b>28.9%</b>

## COMMUNITY BASED CARE FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Intergovernmental Revenue</b>					
Human Services Federal Grant	\$3,488,638	\$3,492,300	\$3,570,798	\$3,868,400	8.3%
Human Services State Grant	3,295,327	3,417,913	3,465,412	3,716,700	7.3%
<b>Subtotal</b>	<b>\$6,783,965</b>	<b>\$6,910,213</b>	<b>\$7,036,210</b>	<b>\$7,585,100</b>	<b>7.8%</b>
<b>Miscellaneous Revenue</b>					
Human Services - State Grant	\$83,847	\$66,000	\$72,000	\$72,000	0.0%
Interest Earnings - Money Market		0	0	0	0.0%
Refund PY Expenditures	107	0	0	0	0.0%
Donations - Private Sources		0	0	0	0.0%
<b>Subtotal</b>	<b>\$83,954</b>	<b>\$66,000</b>	<b>\$72,000</b>	<b>\$72,000</b>	<b>100.0%</b>
Total Estimated Revenues	\$6,867,919	\$6,976,213	\$7,108,210	\$7,657,100	7.7%
Less Statutory Reduction	0	0	0	0	0.0%
<b>Est Rev Available for Approp</b>	<b>\$6,867,919</b>	<b>\$6,976,213</b>	<b>\$7,108,210</b>	<b>\$7,657,100</b>	<b>7.7%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$88,178	\$89,428	\$89,428	\$89,428	0.0%
<b>Subtotal</b>	<b>\$88,178</b>	<b>\$89,428</b>	<b>\$89,428</b>	<b>\$89,428</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$341,499	\$589,720	\$581,697	\$890,988	53.2%
<b>Total Available Resources</b>	<b>\$7,297,596</b>	<b>\$7,655,361</b>	<b>\$7,779,335</b>	<b>\$8,637,516</b>	<b>11.0%</b>

## COMMUNITY BASED CARE FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Health &amp; Human Services</b>					
Community Based Care	\$6,722,056	\$7,167,682	\$7,779,335	\$8,637,516	11.0%
<b>Non-Operational</b>					
Reserve	\$0	\$0	\$0	\$0	0.0%
Salary Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$6,722,056</b>	<b>\$7,167,682</b>	<b>\$7,779,335</b>	<b>\$8,637,516</b>	<b>11.0%</b>

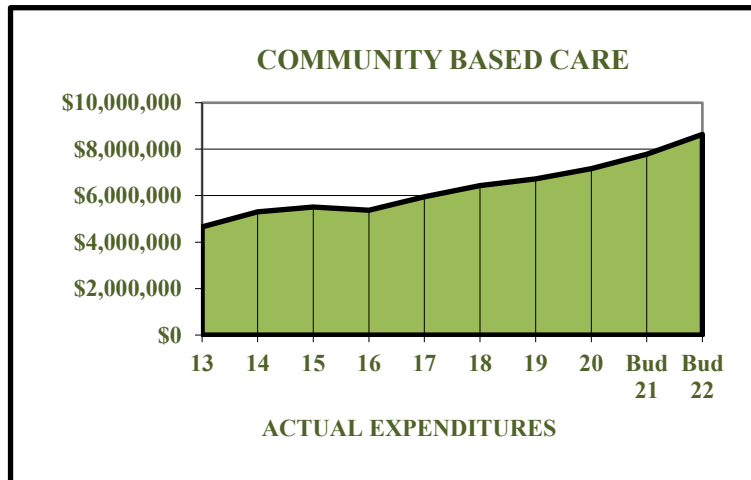
## SPECIAL REVENUE FUNDS

**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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects normal operating increases, with an emphasis on the adoption program.

**REVENUE:** This Department is funded through Federal and State grant/contract revenues and a required transfer from the General Fund for matching purposes.

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Approved Budget FY '21	Approved Budget FY '22
Personal Services	\$2,589,821	\$2,804,021	\$2,965,061	\$3,228,685	\$3,263,528
Operating Expenses	3,840,672	\$3,918,034	\$4,198,701	\$4,502,650	\$5,351,988
Capital Outlay	0	0	3,920	\$48,000	\$22,000
Other Expense	0	0	0	0	0
<b>TOTAL</b>	<b>\$6,430,493</b>	<b>\$6,722,055</b>	<b>\$7,167,682</b>	<b>\$7,779,335</b>	<b>\$8,637,516</b>

## SPECIAL REVENUE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal – Customer Service: Putting People First

- ◆ Successfully contracted with Family Support Services of North Florida to provide preserve training for all case managers.
- ◆ Held 3 training classes for residents interested in becoming foster parents or adopting a special needs child. These training classes lead to twenty one homes being licensed within the County.
- ◆ Thirty-five children found permanency by being placed in their forever homes and their adoptions finalizing.
- ◆ Sixty children in out of home care for over 15 months were able to achieve permanency.
- ◆ A total of forty-five relative and nonrelative caregivers were licensed as Level 1 foster homes, putting us at 50.56%, the third highest ranked CBC in the state.

### KEY OBJECTIVES:

#### St. Johns County Goal – Customer Service: Putting People First

- Reduce the number of children in out of home care over 15 months by 24%.
- License an additional twenty family foster homes in St. Johns County, with seven of these homes willing to take teenagers.
- Meet and exceed the Adoptions goal to bring children permanency and stability.
- License a minimum of 40% of all relative, non-relative caregivers and fictive kin caregivers as Level 1 Foster Parents.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
	Number of Full-time Equivalent (FTEs)	45.26	45.26	45.26
	Out of Home Care and Protective Services Expense	\$3,326,210	\$3,868,486	3,991,000
	Adoption Services and Subsidy Expense	\$2,060,404	\$2,167,920	2,250,795
	Child Abuse Prevention Services	\$708,178	\$683,623	673,232
O U T P U T	# Children Served – Out of Home Care & Protective Services	332	277	310
	# Children Served – Adoption Services and Subsidies	364	370	380
	# Children Indirectly Served – Child Abuse Prevention Services	193	185	180
E F F I C	Average Cost per Child – Out of Home Care & Protective Services	\$10,019	\$13,966	12,874
	Average Cost per Child – Adoption Services & Subsidies	\$5,660	\$5,859	5,923
	Average Cost per Person – Child Abuse Prevention Services	\$3,669	\$3,695	3,740
E F F E C T	% of Children Reunified Within 12 Months of Latest Removal (State Target 40.5%)	50.25%	44.50%	41.0%
	% of Children Seen (State Target 100%)	99.88%	99.98%	99.99%
	% of State Adoption Target Met	104%	98.5%	100%

## BEACH SERVICES FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Charges for Service</b>					
Beach Access Fees	\$881,852	\$1,079,478	\$800,000	\$1,000,000	25.0%
County Parking Fee	\$0	\$0	\$0	\$0	0.0%
Beach Event Permits	16,491	12,350	15,000	15,000	0.0%
Pool Fees	18,900	0	0	0	0.0%
Cash Short & Over	(98)	6	0	0	0.0%
Returned Check Service Charge	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$917,145</b>	<b>\$1,091,834</b>	<b>\$815,000</b>	<b>\$1,015,000</b>	<b>24.5%</b>
<b>Intergovernmental Revenue</b>					
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%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Miscellaneous</b>					
Interest Earnings	\$28,142	\$12,039	\$23,000	\$1,500	-93.5%
Recycling Receipts	254	636	0	0	0.0%
Refund Prior Year Expenditures	37	0	0	0	0.0%
ASRA Contribution	44,886	48,898	44,886	0	-100.0%
Rental Income	57,345	32,599	39,450	39,450	0.0%
Tax-Exempt Rental Income	2,485	780	3,000	3,000	0.0%
Sales Tax Commission	105	69	0	0	0.0%
<b>Subtotal</b>	<b>\$133,254</b>	<b>\$95,021</b>	<b>\$110,336</b>	<b>\$43,950</b>	<b>-60.2%</b>
Total Estimated Revenues	\$1,050,399	\$1,186,855	\$925,336	\$1,058,950	14.4%
Less Statutory Reduction	0	0	(46,267)	(52,948)	14.4%
<b>Est Rev Available for Approp</b>	<b>\$1,050,399</b>	<b>\$1,186,855</b>	<b>\$879,069</b>	<b>\$1,006,003</b>	<b>14.4%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$1,056,895	\$203,686	\$901,001	\$1,648,906	83.0%
<b>Subtotal</b>	<b>\$1,056,895</b>	<b>\$203,686</b>	<b>\$901,001</b>	<b>\$1,648,906</b>	<b>83.0%</b>
Estimated Cash Carryforward	\$669,558	\$999,165	\$344,496	\$23,653	-93.1%
<b>Total Available Resources</b>	<b>\$2,776,852</b>	<b>\$2,389,706</b>	<b>\$2,124,566</b>	<b>\$2,678,561</b>	<b>26.1%</b>



## BEACH SERVICES FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Public Safety</b>					
City S.A.B. Beach Patrol	\$55,867	\$90,402	\$52,316	\$113,193	116.4%
Life Saving Corps	498,375	670,627	\$753,380	814,257	8.1%
Transfers to Sheriff	551,674	843,021	\$506,150	1,000,000	97.6%
<b>Culture and Recreation</b>					
Beach Services	\$431,194	\$450,285	\$485,787	\$557,521	14.8%
Beach Toll Collection	240,578	253,305	\$255,599	193,590	-24.3%
<b>Non-Operational</b>					
Transfers to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	\$71,334	0	-100.0%
<b>GRAND TOTAL</b>	<b>#REF!</b>	<b>\$1,777,688</b>	<b>\$2,124,566</b>	<b>\$2,678,561</b>	<b>26.1%</b>

## SPECIAL REVENUE FUNDS

**SERVICE AREA:** CULTURE & RECREATION

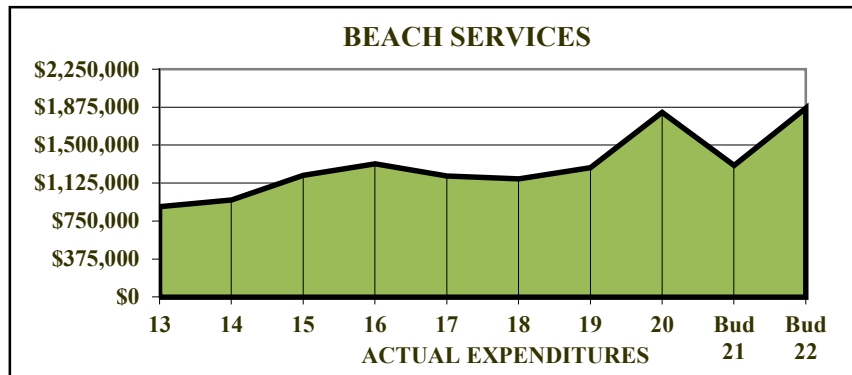
**DEPARTMENT:** PARKS & RECREATION

**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 2022 BUDGET HIGHLIGHTS:** The FY 2022 budget reflects recurring operating activities with toll collections reflecting a reduction due to a local policy decision made in response to COVID-19. Also included is a change in the structure of the payment to the Sheriff which is an increase to a flat amount of one million dollars annually.

**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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Sheriff-Beach Patrol	\$475,455	\$551,674	\$843,021	\$506,150	\$1,000,000
Patrol (S.A.B.)	45,614	55,867	90,402	52,316	113,193
Beach Services	395,349	431,194	450,285	485,787	557,521
Toll Collection	249,826	240,578	253,305	255,599	193,590
<b>TOTAL</b>	<b>\$1,166,244</b>	<b>\$1,279,313</b>	<b>\$1,824,428</b>	<b>\$1,299,852</b>	<b>\$1,864,304</b>

## SPECIAL REVENUE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal: Customer Service: Putting People First

- ◆ 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.
- ◆ All 9 vehicular access ramps were open for the 2021 season.
- ◆ Due to the pandemic, the 2020 Annual Beach passes were valid through the 2021 season.

#### St. Johns County Goal: World Class Living: The Place to Live, Work, and Play

- ◆ Offered free “Reach the Beach” shuttle service for high parking demands on summer holiday weekends.
- ◆ Made improvements to Butler Park East Beachfront Park including ADA accessibility, enhanced traffic flow, and additional parking spaces.

#### St. Johns County Goal: World Class Living: The Place to Live, Work, and Play

- ◆ Hosted educational programs including dolphin and shark tooth walks.
- ◆ Allowed southbound traffic between the A Street ramp and Fort Matanzas ramp.
- ◆ Re-opened North Beach 4x4 program to allow access north of Surfside Park.

#### St. Johns County Goal: Customer Service: Putting People First

- ◆ Introduced on-line sales for the first time to purchase Annual Beach Passes.
- ◆ Grew social media audience on Twitter, Instagram, and Facebook.

### KEY OBJECTIVES:

#### St. Johns County Goal: Customer Service: Putting People First

- 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 '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalent (FTEs)	4	4	4
	Total Operating and Maintenance (including Marine Rescue) net Toll Collections	\$1,492,726	\$1,599,880	\$1,685,986
	Daily Pass for Vehicles On Beach / Off Beach	\$10.00 / \$0.00	\$10.00 / \$0.00	\$10.00 / \$0.00
O U T P U T	Total Beach Passes Sold	64,654	71,971	62,000
	Toll Collections (On Beach)	\$1,079,478	\$886,913	1,000,000
	Toll Collections (Off Beach)	\$0	\$0	\$0
E F F I C	Cost per Mile per Year for Beach Operations net Toll Collection Costs (41.2 miles)	\$36,231	\$38,832	\$40,921
	Toll Collection Cost per Fees Collected	27.2%	25.7%	32%
E F F E C T	Average Collection per Beach Passes Sold	\$11.08	\$11.67	\$13.55
	% Beach Toll Revenue to Program Expense	59.1%	62%	47.4%
	General Fund / TDT Subsidy	\$1,056,895	\$203,686	\$901,001

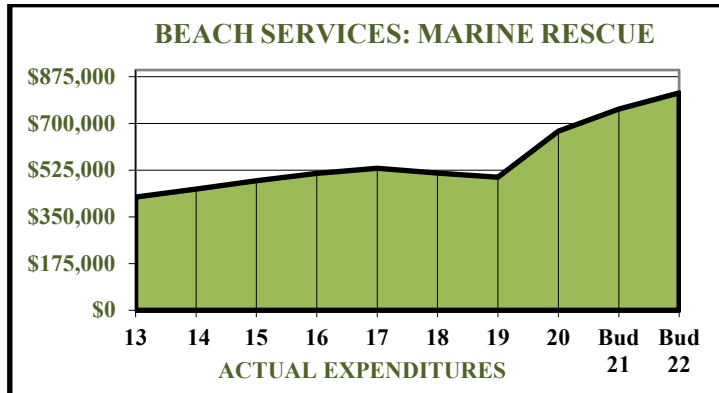
## SPECIAL REVENUE FUNDS

**SERVICE** PUBLIC SAFETY  
**AREA:**  
**DEPARTME** FIRE RESCUE  
**NT:**  
**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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects seasonal lifeguard staffing to provide adequate public safety coverage to meet the increasing demands on County beaches and waterways. The Capital budget comprises replacement paddle boards, replacement personal watercraft and equipment for four vehicles rolled down from Fire Services.

**REVENUE:**

The collection of beach tolls provides the primary revenue to fund Beach Life Saving services that support all seasonal staff associated with marine rescue, HCP staff, and a portion of the cost of law enforcement through SJSO.

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
<b>Personal Services</b>	\$386,557	\$371,732	\$509,804	\$534,021	\$565,922
<b>Operating Expenses</b>	107,616	100,118	135,133	121,089	146,340
<b>Capital Outlay</b>	19,575	26,525	25,690	98,270	101,995
<b>TOTAL</b>	\$513,748	\$498,375	\$670,627	\$753,380	\$814,257

## SPECIAL REVENUE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ 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 20,000 events and calls for assistance on the beach.
- ◆ Responded to and successfully treated 198 calls for medical assistance.
- ◆ Performed 452 interventions on swimmers in distress resulting in lives saved.
- ◆ Recruited over 80 employees resulting in a fully staffed beach.
- ◆ Performed joint mutual aid training with local, State, and Federal agencies.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable

- Maintain and evaluate annual expenditures and projects through dedicated processes to assure appropriate expenditures while remaining within approved funding limits.

#### St. Johns County Goal -- Economic Development: Thriving and Emerging Economic Opportunities

- Provision of professional marine rescue services to provide high level protection to the community resulting in economic development through the attraction of residents and visitors to St Johns County

#### St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play

- Establish appropriate emergency response facilities, apparatus and personnel to maintain a high level of service and meet the required community response standards.

#### St. Johns County Goal -- Customer Service: Putting People First

- Provide a professional response to the community with an emphasis on high quality delivery of service and professional care through a diverse, highly productive, and compassionate workforce.

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- Provide analysis of required marine rescue expansion to adequately prepare for the desired level of professional life saving services.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalent (FTEs)	0	0	0
	Total Operating and Maintenance Expenditures	\$644,937	\$651,726	\$712,262
	Number of Seasonal Lifeguards	82	65	85
O U T P U T	Total Number of Events (Citizen Assists & Emergencies)	22,000	23,897	28,000
	Total Number of Citizen Assists	21,585	23,097	30,000
E F F I C I E N C Y	Average Response Time (in minutes)	2.00	2.00	2.00
	Cost per Mile per Year for Guarded Beach (28.8 miles)	\$22,394	\$22,629	\$24,731
E F F E C T	Rescues Performed	175	452	200
	Patients Treated	200	198	250
	% Guarded Beach to Total Beach	70%	70%	70%

## COUNTY PIER FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Charges for Service</b>					
Admissions	\$165,135	\$113,670	\$120,000	\$160,000	33.3%
Sale of Goods	133,458	115,756	118,000	123,000	4.2%
Taxable Food & Beverage	77,815	50,066	65,000	75,000	15.4%
Non Taxable Food & Beverage	22,526	14,161	17,600	17,600	0.0%
Facility Fee	0	0	0	0	0.0%
Vending Commissions	0	0	0	0	0.0%
Sales Tax Commissions	359	281	225	225	0.0%
Rental Income	25,514	16,993	20,000	20,000	0.0%
Sponsorship	4,095	0	2,500	0	-100.0%
Cash Short/Over	135	68	0	0	0.0%
<b>Subtotal</b>	<b>\$429,037</b>	<b>\$310,995</b>	<b>\$343,325</b>	<b>\$395,825</b>	<b>15.3%</b>
<b>Miscellaneous</b>					
Interest Earnings	\$2,700	\$3,065	\$70	\$70	0.0%
Recoveries-Restitutions	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$ 2,700</b>	<b>\$ 3,065</b>	<b>\$ 70</b>	<b>\$70</b>	<b>0.0%</b>
Total Estimated Revenues	\$431,737	\$314,060	\$343,395	\$395,895	15.3%
Less Statutory Reduction	0	0	(17,170)	(19,795)	15.3%
<b>Est Rev Available for Approp</b>	<b>\$431,737</b>	<b>\$314,060</b>	<b>\$326,225</b>	<b>\$376,100</b>	<b>15.3%</b>
<b>Other Financing Sources</b>					
Transfer From Funds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$128,120	\$236,264	\$210,147	\$333,375	58.6%
<b>Total Available Resources</b>	<b>\$559,857</b>	<b>\$550,324</b>	<b>\$536,372</b>	<b>\$709,475</b>	<b>32.3%</b>

## COUNTY PIER FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Culture and Recreation</b>					
County Pier	\$357,369	\$317,015	\$395,506	\$524,482	32.6%
<b>Non-Operational</b>					
Reserve	\$0	\$0	\$137,778	\$184,993	34.3%
<b>GRAND TOTAL</b>	<b>\$357,369</b>	<b>\$317,015</b>	<b>\$533,284</b>	<b>\$709,475</b>	<b>33.0%</b>

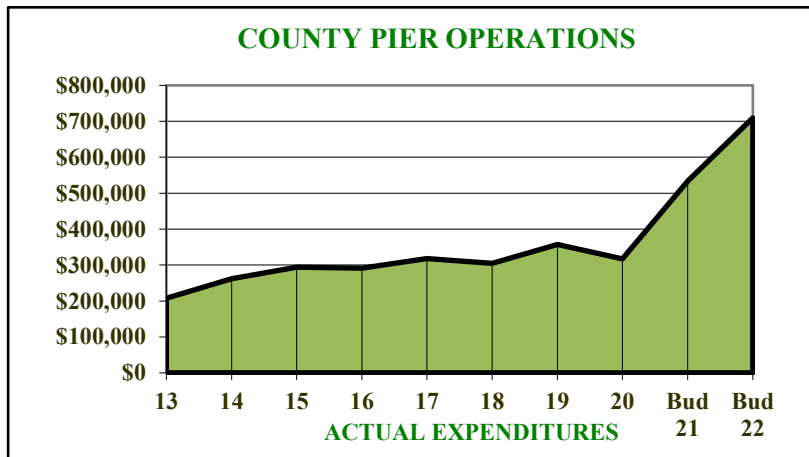
## SPECIAL REVENUE FUNDS

**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 2022 BUDGET HIGHLIGHTS:** The FY 2022 budget reflects recurring operations and an annual required pier inspection. There is an increase in capital funding for a proposed expansion of the pier gift shop and pavilion.

**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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$170,857	\$197,945	\$165,709	\$209,545	\$222,006
Operating Expenses	134,002	159,424	123,215	151,249	177,476
Capital Outlay	0	0	28,091	34,712	125,000
Other	0	0	0	137,778	184,993
<b>TOTAL</b>	<b>\$304,859</b>	<b>\$357,369</b>	<b>\$317,015</b>	<b>\$533,284</b>	<b>709,475</b>

## SPECIAL REVENUE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal: Customer Service: Putting People First

- Completed the design for the expansion of the Gift Shop and Visitor Information Center.
- Continued to improve the partnership with the Visitor's Information Center.
- Continued to diversify the products associated with revenue by inventorying and marketing merchandise.
- Continued to market the Pier and the Gift Shop on social media accounts.
- Due to increase in traffic, installed a second point of sale station.
- Offered a beach wheelchair available for rent free of charge.

### KEY OBJECTIVES:

#### St. Johns County Goal: Customer Service: Putting People First

- Developed safe practices and management plan for special events to resume at Pier Park including the Wednesday Farmer's Market.
- Secured alternative vendors due to supply/demand chain issues with the pandemic without affecting the merchandise options to the customers.
- Implemented safety precautions for staff and visitors due to COVID-19.
- Installed safety gate in partnership with CSABPD to be utilized when the Pier is closed for weather events or other safety reasons.
- Installed security cameras in Pier Park.
- Continue the beautification of the Pier through landscaping, waste facilities, and improving public safety by expansion, and traffic control in the parking area.
- Developed and installed points of interest on the Pier to add value and increase admission traffic.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	3.1	3.1	3.1
	Total Operating and Maintenance Expenditures	\$288,924	\$355,535	\$399,482
O U T P U T	Number of Paying Sightseers per Year	37,588	82,539	85,000
	Number of Paying Fishermen per Year	7,719	13,548	14,000
	Total Revenue from Operations	\$310,993	\$577,194	\$395,825
E F F I C	Cost of Operations per Visitor	\$7.68	\$4.31	\$4.70
	Staff Hours per Visitor	.08	.07	.09
	Total Operating Revenue % to Program Cost	107%	162%	99%
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%	212%	3%
	% of Paying Fishermen to Total Paying Visitors	17%	14%	14%



## TOURIST DEVELOPMENT TAX FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Taxes</b>					
Tourist Development Tax	\$6,052,143	\$4,601,610	\$6,052,146	\$6,052,146	0.0%
One Cent Tourist Development Tax	3,026,073	2,300,804	3,026,072	3,026,072	0.0%
Second Cent Tourist Development Tax	3,026,073	2,300,804	3,026,072	3,026,072	0.0%
Fifth Cent Tourist Development Tax	0	0	0	3,026,072	100.0%
<b>Subtotal</b>	<b>\$12,104,289</b>	<b>\$9,203,218</b>	<b>\$12,104,290</b>	<b>\$15,130,362</b>	<b>25.0%</b>
<b>Intergovernmental Revenue</b>					
Culture/Recreation Federal Grant	\$0	\$0	\$0	\$0	0.0%
Culture/Recreation State Grant	0	83,333	0	0	0.0%
State Grant Revenue	0	0	0	250,000	100.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$83,333</b>	<b>\$0</b>	<b>\$250,000</b>	<b>100.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings					
- SBA Interest Earnings Part I	\$4,016	\$4,713	\$3,200	\$886	-72.3%
- SBA Interest Earnings Part II	2,482	2,052	1,000	284	-71.6%
- SBA Interest Earnings Part III	1,885	1,737	1,000	335	-66.5%
- SBA Interest Earnings Part IV	6,276	3,928	3,000	543	-81.9%
- SBA Interest Earnings Part V	0	4,637	4,334	591	-86.4%
- Interest - Money Market	0	0	0	0	0.0%
- Interest - Surplus Funds	13,775	0	4,980	0	-100.0%
FEIT Earnings	17,472	8,560	16,000	279	-98.3%
Net Increase in FV of Investment	18,949	0	0	0	0.0%
Refund PY Expenditures	0	317,845	0	0	0.0%
Ticket Reimbursement	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$64,855</b>	<b>\$343,472</b>	<b>\$33,514</b>	<b>\$2,918</b>	<b>-91.3%</b>
Total Estimated Revenues	\$12,169,144	\$9,630,023	\$12,137,804	\$15,383,280	26.7%
Less Statutory Reduction	0	0	(606,890)	(756,664)	24.7%
<b>Est Rev Available for Approp</b>	<b>\$12,169,144</b>	<b>\$9,630,023</b>	<b>\$11,530,914</b>	<b>\$14,626,616</b>	<b>26.8%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$4,347,171	\$5,003,062	\$2,332,851	\$7,137,194	205.9%
<b>Total Available Resources</b>	<b>\$16,516,315</b>	<b>\$14,633,085</b>	<b>\$13,863,765</b>	<b>\$21,763,810</b>	<b>57.0%</b>

## TOURIST DEVELOPMENT TAX FUND EXPENDITURE SUMMARY

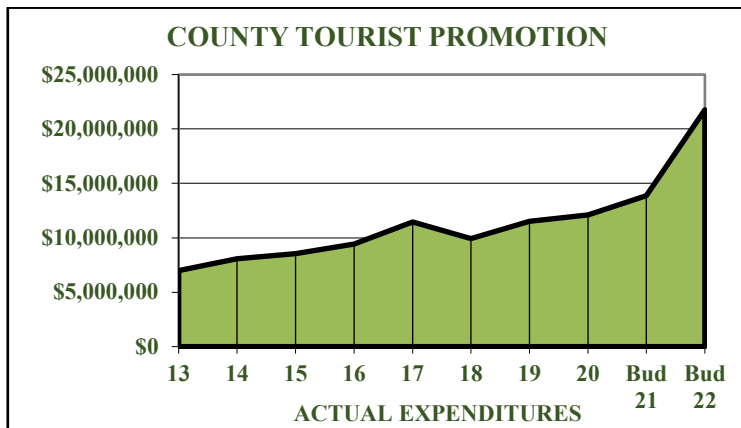
Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>General Government</b>					
Category IV: Admin & Special Uses	\$2,026,851	\$1,549,485	\$1,692,533	\$2,732,514	61.4%
Category I: Destination Marketing	5,046,937	5,164,370	3,970,275	4,754,595	19.8%
Category V: Tourism Assets	0	1,113,280	325,000	3,524,150	984.4%
<b>Culture and Recreation</b>					
Category II: Arts, Culture & Heritage	\$1,858,751	\$1,092,332	\$1,147,884	\$1,857,907	61.9%
Category III: Leisure & Recreation	811,246	398,035	708,144	1,955,972	176.2%
<b>Non-Operational</b>					
Transfers to Funds	\$1,769,467	\$2,798,270	\$2,185,720	\$5,134,859	134.9%
Reserves	0	0	3,834,209	1,803,813	-53.0%
<b>GRAND TOTAL</b>	<b>\$11,513,252</b>	<b>\$12,115,772</b>	<b>\$13,863,765</b>	<b>\$21,763,810</b>	<b>57.0%</b>

## 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 5% 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 tourism based recreational facilities and services. These may include improvements to the County’s piers, boat ramps, artificial reefs, sports facilities 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; **Beach Assets (Category V)** funds are utilized for beach park facilities as well as beach and beach access 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 2022 BUDGET HIGHLIGHTS:** The total budget primarily reflects projected tourist development tax revenue. Increase is primarily due to an additional 1% Tourist Development Tax being levied.

**REVENUE:**

The Board of County Commissioners has set, by ordinance, the division of the 5 cents of Tourist Development Tax (or “Bed Tax”) across five Categories of use as follows: 1.6 cents (32%) to Category I; 0.6 cents (12%) to Category II; 0.6 cents (12%) to Category III; 0.8 cents (16%) to Category IV; and 1.4 cents (28%) to Category V.

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Category I	\$4,663,343	\$5,046,937	\$5,164,370	\$4,832,705	\$5,678,989
Category II	\$1,816,038	\$2,008,751	\$1,242,332	\$1,585,361	\$2,047,385
Category III	\$1,618,794	\$1,973,498	\$1,542,437	\$1,876,412	\$4,645,495
Category IV	\$1,819,629	\$2,484,066	\$2,268,963	\$2,607,425	\$3,354,786
Category V	\$0	\$0	\$1,897,670	\$2,961,862	\$6,037,155
<b>TOTAL</b>	<b>\$9,917,804</b>	<b>\$11,513,252</b>	<b>\$12,115,772</b>	<b>\$13,863,765</b>	<b>\$21,763,810</b>

## SPECIAL REVENUE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal – Economic Development: Thriving and Emerging Economic Opportunities

- ◆ Despite the continuing impact of COVID on the tourism industry, FY21 revenues from Tourist Development Tax (TDT) collections surpassed \$14.6 million which was approximately 18% above the prior record-high collections of FY19.
- ◆ With the beginning of fiscal year FY22, the Board of County Commissioners levied the 5<sup>th</sup> cent of bed tax and updated the Tourist Development Plan allocations of revenue, putting more funding emphasis on supporting and developing tourism infrastructure including recreational facilities and beaches.
- ◆ The sixth annual Sing Out Loud event was once again offered as a live event which took place over several weeks in September. The free event featured live music performed in local venues and focused on promoting the County as a premier destination for music and culture. The event was coordinated by St. Johns County Cultural Events Division and funded primarily by Tourist Development Tax dollars.
- ◆ Through a funding based partnership, the St. Johns County Chamber of Commerce completed the fourth 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 “Ponte Vedra Naturally” has completed a brand specific website and promotional materials.
- ◆ The 2022 Arts, Culture, Heritage grants program received a total of 25 applications with a total grant funding request of \$656,429. The grant program was at \$450,000 in FY22 and all 25 applicants received some level of funding for their event.

### KEY OBJECTIVES:

#### St. Johns County Goal – Economic Development: Thriving and Emerging Economic Opportunities

- Maintain an average length of visitor stay at 3.0 nights or better.
- Increase the economic impact of tourism by promoting the destination in high spend tourism markets.
- Continue to increase occupancy levels throughout the County in hotels, motels, campgrounds and rental condominiums particularly during non-peak times and mid-week.

#### St. Johns County Goal – World-Class Living: The Place to Live, Work, and Play

- Prioritize projects that improve both the experience of the tourists and the SJC residents.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-Time Equivalent (FTEs)	3.1	3.2	3.2
	Total Program Expenditures less capital and grants	\$12,115,772	\$9,962,329	\$17,884,997
	Advertising Expenditures	\$5,294,413	\$4,008,325	\$4,817,550
O U T P U T	Number of Cultural & Special Events	20	29	36
	Number of Sporting Events Hosted	8	0	14
	Accommodation Occupancy Rate	65.2%	50.4%	64.1%
E F F I C	Administrative Cost as Percentage of Tourist Tax	2.9%	2.8%	3.0%
	Program Cost per Capita (Adjusted for Inflation)	\$46.26	\$36.16	\$61.71
	Tourist Tax Received Per Advertising Expense	\$1.74	\$3.02	\$3.14
E F F E C T	% Increase (Decrease) of TDT Revenue Over PY*	(24.0%)	31.5%	25.0%
	% Hotel/Motel of Total Bed Tax	63%	62%	63%
	Total Tourist Development Tax (TDT) Collections	\$9,203,218	\$12,104,290	\$15,130,362

\*FY22 is reflecting additional 1% TDT levied

## CULTURAL EVENTS FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Intergovernmental Revenue</b>					
	\$0	\$0	\$0	\$5,984,568	100.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,984,568</b>	<b>100.0%</b>
<b>Charges for Services</b>					
Parking Facilities Fees	\$480,250	\$227,774	\$456,238	\$480,000	5.2%
Sales of Goods	920,930	300,448	874,884	921,000	5.3%
Facility Fee	922,579	329,669	876,450	925,000	5.5%
Sponsorship Fees	66,656	50,000	97,500	65,000	-33.3%
Seat Subscriptions	171,952	79,429	164,744	175,000	6.2%
Self, Co and Promoter Revenue	10,099,319	4,298,058	9,628,869	10,305,000	7.0%
Pro Shop Sales	427	66	0	0	0.0%
Ticket Royalties	1,332,698	751,227	1,587,342	1,400,000	-11.8%
Closing Recon Adjustments	(1,100,481)	(966,250)	(1,045,457)	(1,100,000)	5.2%
Charity Fee	13,557	5,795	12,879	0	-100.0%
Concession Sales	1,374,864	410,546	1,443,607	1,500,000	3.9%
Sales Tax Commission	360	212	360	0	-100.0%
<b>Subtotal</b>	<b>\$14,283,111</b>	<b>\$5,486,974</b>	<b>\$14,097,416</b>	<b>\$14,671,000</b>	<b>4.1%</b>
<b>Miscellaneous</b>					
Interest Earnings	\$157,082	\$101,758	\$74,661	\$12,300	-83.5%
Cash Short & Over	(20,616)	(913)	0	0	0.0%
Rental Income	818,491	937,127	777,567	820,000	5.5%
Tax Exempt Building Rental	63,061	56,335	60,000	65,000	8.3%
PV Concert Hall Rental	315,389	80,290	283,850	335,000	18.0%
Tax Exempt PV Concert Hall Rental	2,764	4,748	2,625	0	-100.0%
Miscellaneous Revenue	0	83,259	805,054	794,165	-1.4%
Contributions	0	42,000	0	0	0.0%
<b>Subtotal</b>	<b>\$1,336,171</b>	<b>\$1,304,604</b>	<b>\$2,003,757</b>	<b>\$2,026,465</b>	<b>1.1%</b>
Total Revenue	\$15,619,282	\$6,791,578	\$16,101,173	\$22,682,033	40.9%
Statutory Reduction	0	0	(805,059)	(795,165)	-1.2%
<b>Est Rev Avail for Appropriation</b>	<b>\$15,619,282</b>	<b>\$6,791,578</b>	<b>\$15,296,114</b>	<b>\$21,886,868</b>	<b>43.1%</b>
<b>Other Financing Sources</b>					
Transfers from Funds	\$150,000	\$150,000	\$150,000	\$344,253	129.5%
Estimated Cash Forward	1,075,411	341,544	49,063	75,269	53.4%
<b>Total Available Resources</b>	<b>\$16,844,693</b>	<b>\$7,283,122</b>	<b>\$15,495,177</b>	<b>\$22,306,390</b>	<b>44.0%</b>

## CULTURAL EVENTS FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Culture and Recreation</b>					
Cultural Events Operations	\$16,503,401	\$7,090,866	\$15,079,910	\$22,269,981	47.7%
<b>Non-Operational</b>					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	415,267	36,409	-91.2%
<b>GRAND TOTAL</b>	<b>\$16,503,401</b>	<b>\$7,090,866</b>	<b>\$15,495,177</b>	<b>\$22,306,390</b>	<b>44.0%</b>

## SPECIAL REVENUE FUNDS

**SERVICE AREA:** CULTURE & RECREATION

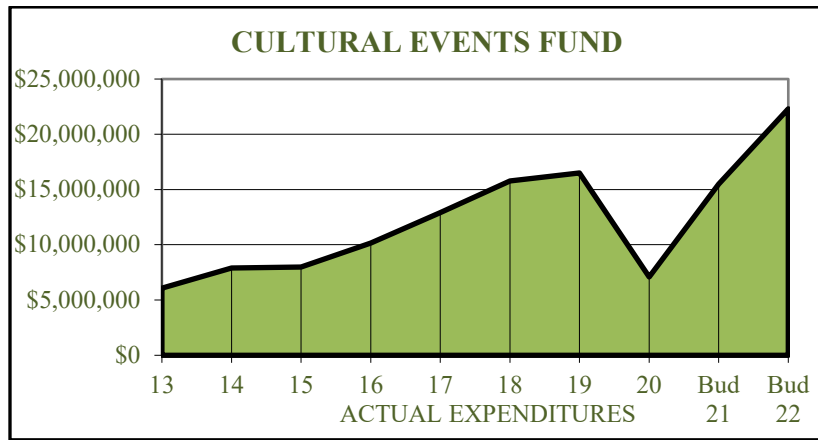
**DEPARTMENT:** CULTURAL EVENTS

**PROGRAM:** CULTURAL EVENTS

**PROGRAM DESCRIPTION:**

The St. Johns County Cultural Events program operates the 4,700 seat outdoor St. Augustine Amphitheatre as well as other County venues that provide both social and economic stimulus for St. Johns County. The social stimulus is a quality of life benefit provided to the community, while the economic stimulus is realized through new spending and an economic multiplier effect. The challenge as managers of the Cultural Events program is to recognize the limitations of all venues and to determine clear and realistic goals on how to best manage and operate these venues. In 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 2022 BUDGET HIGHLIGHTS:** The budget reflects both the reemergence of the Cultural Events operation after COVID-19 pandemic immobilized most cultural events worldwide; as well as the \$5.99 million Shuttered Venue Grant awarded St. Johns County that will provide financial assistance to strengthen the reemerging operation.

**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 18	Actual Expenditures FY 19	Actual Expenditures FY 20	Adopted Budget FY 21	Adopted Budget FY 22
Personal Services	\$1,749,145	\$1,946,026	\$1,294,020	\$2,178,004	\$2,322,635
Operating Expenses	13,950,055	14,533,862	5,721,470	12,870,156	19,947,346
Capital Outlay	72,134	23,511	75,376	31,750	0
Other	0	0	0	415,267	36,409
<b>TOTAL</b>	<b>\$15,771,334</b>	<b>\$16,503,399</b>	<b>\$7,090,866</b>	<b>\$15,495,177</b>	<b>\$22,306,390</b>

## SPECIAL REVENUE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

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

- ◆ Defined core values and identified key priorities for decision making that exemplify our organizational culture and strengthen internal communication.
- ◆ Secured a \$5.4 million Federal Shuttered Venue Grant to assist in rejuvenating the Cultural Events financial position after the COVID-19 pandemic virtually eliminated the event venue industry.
- ◆ Ranked #2 in the Country and #3 in Worldwide Amphitheatre Ticket Sales Mid-Year Report (Pollstar Magazine July 2019).
- ◆ Ranked #20 in Worldwide Amphitheatre Ticket Sales Yearend Report (Pollstar Magazine November 2019), Ponte Vedra Concert Hall Ranked #171 in Worldwide Top 200 Theatre Venues Ticket Sales Mid-Year Report (Pollstar Magazine July 2019), Nominated for “Best Event Venue” Ponte Vedra Concert Hall (Ponte Vedra Beaches Leader 2019 Best of Ponte Vedra), Nominated “Amphitheatre of the Year” (IEBA 2019), Awarded “Best Local Music Venue” St. Augustine Amphitheatre (Jacksonville Rainbow Awards 2019), Awarded “Best Concert Venue” St. Augustine Amphitheatre & “Best Music Festival” Sing Out Loud (Folio Weekly’s Best of St. Augustine 2019),
- ◆ Completed major redesigns of both venue websites to enhance communication options, elevate marketing capabilities, and improve efficiencies
- ◆ Presented over 17 St. Augustine Amphitheatre ticketed events and 50 Ponte Vedra Concert Hall ticketed events before the COVID-19 health crisis caused the cancelation/postponement of over 50 scheduled ticketed events. Adapted Sing Out Loud Festival to Sing Out Loud: Virtual Sessions

### KEY OBJECTIVES:

#### St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play

- Continue to deliver “world-class” concerts and experiences that engage residents and visitors while elevating the profile of St. Johns County.

#### St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable

- Develop cultural programming that is diverse, inclusive and accessible, and that drives attendance and cost recovery.

PERFORMANCE MEASURES		Actual FY 20	Estimated FY 21	Adopted FY 22
I N P U T	Number of Full-time Equivalents (FTEs)	25.0	25.0	26.0
	Total Operating and Maintenance Expenditures	\$7,015,490	\$7,313,414	\$16,285,413
	Shuttered Venue Grant	\$ -	\$ -	\$5,984,568
	Tourist Development Tax Transfer	\$150,000	\$150,000	\$150,000
O U T P U T	Number of Cultural & Special Event Days	32	63	80
	Number of Ticketed Events	69	48	160
	Total Participants Annually	131,569	201,154	220,000
E F F I C I E N C Y	Staff Hours per Participant	2.5	3.9	4.1
	# Event Days per FTE	2.8	1.9	6.2
	Program Cost to Total Participants	\$53.32	\$36.36	\$74.02
E F F E C T	Revenue from Sponsorships & Seat Subscriptions	\$129,429	\$85,000	\$240,000
	Total Revenue from Operations	\$6,662,149	\$6,961,675	\$15,663,300
	Revenue % to Program Cost	96.8%	96.4%	97.7%



## TREE BANK FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Intergovernmental Revenue</b>					
State Cultural Recreation Grant	\$0	\$0	\$0	\$0	0.0%
Other Culture / Recreation Grant	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Charges for Service</b>					
Tree Bank Fees	\$656,975	\$950,850	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$656,975</b>	<b>\$950,850</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earned-SBA	\$12,030	\$14,605	\$9,424	\$2,802	-70.3%
Interest Earned-Surplus Funds	6,936	8,311	4,097	5,000	22.0%
Interest Earned-Money Market	5,075	2,169	1,576	0	-100.0%
Interest Earned-Short Term	0	0	0	0	0.0%
FEIT Earnings	11,424	52	47	0	-100.0%
Net Increase in FV of Investment	8,663	13,178	0	0	0.0%
Line of Credit Proceeds	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$44,128</b>	<b>\$38,315</b>	<b>\$15,144</b>	<b>\$7,802</b>	<b>-48.5%</b>
Total Estimated Revenues	\$701,103	\$989,165	\$15,144	\$7,802	-48.5%
Less Statutory Reduction	0	0	(757)	(390)	-48.5%
<b>Est Rev Available for Approp</b>	<b>\$701,103</b>	<b>\$989,165</b>	<b>\$14,387</b>	<b>\$7,412</b>	<b>-48.5%</b>
Estimated Cash Carryforward	\$1,289,169	\$1,759,299	\$1,897,943	\$2,836,044	49.4%
<b>Total Available Resources</b>	<b>\$1,990,272</b>	<b>\$2,748,464</b>	<b>\$1,912,330</b>	<b>\$2,843,456</b>	<b>48.7%</b>

## TREE BANK FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Physical Environment</b>					
Tree Bank Expenditures	\$118,271	\$374,269	\$693,630	\$1,306,080	88.3%
Capital Outlay	112,702	0	0	0	0.0%
<b>Non-Operational</b>					
Reserve	0	0	1,218,700	1,537,376	26.1%
Capital Outlay Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$230,973</b>	<b>\$374,269</b>	<b>\$1,912,330</b>	<b>\$2,843,456</b>	<b>48.7%</b>

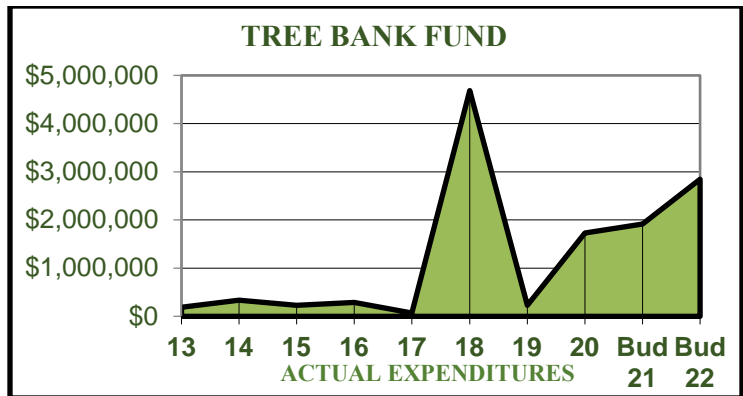
## SPECIAL REVENUE FUNDS

**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.

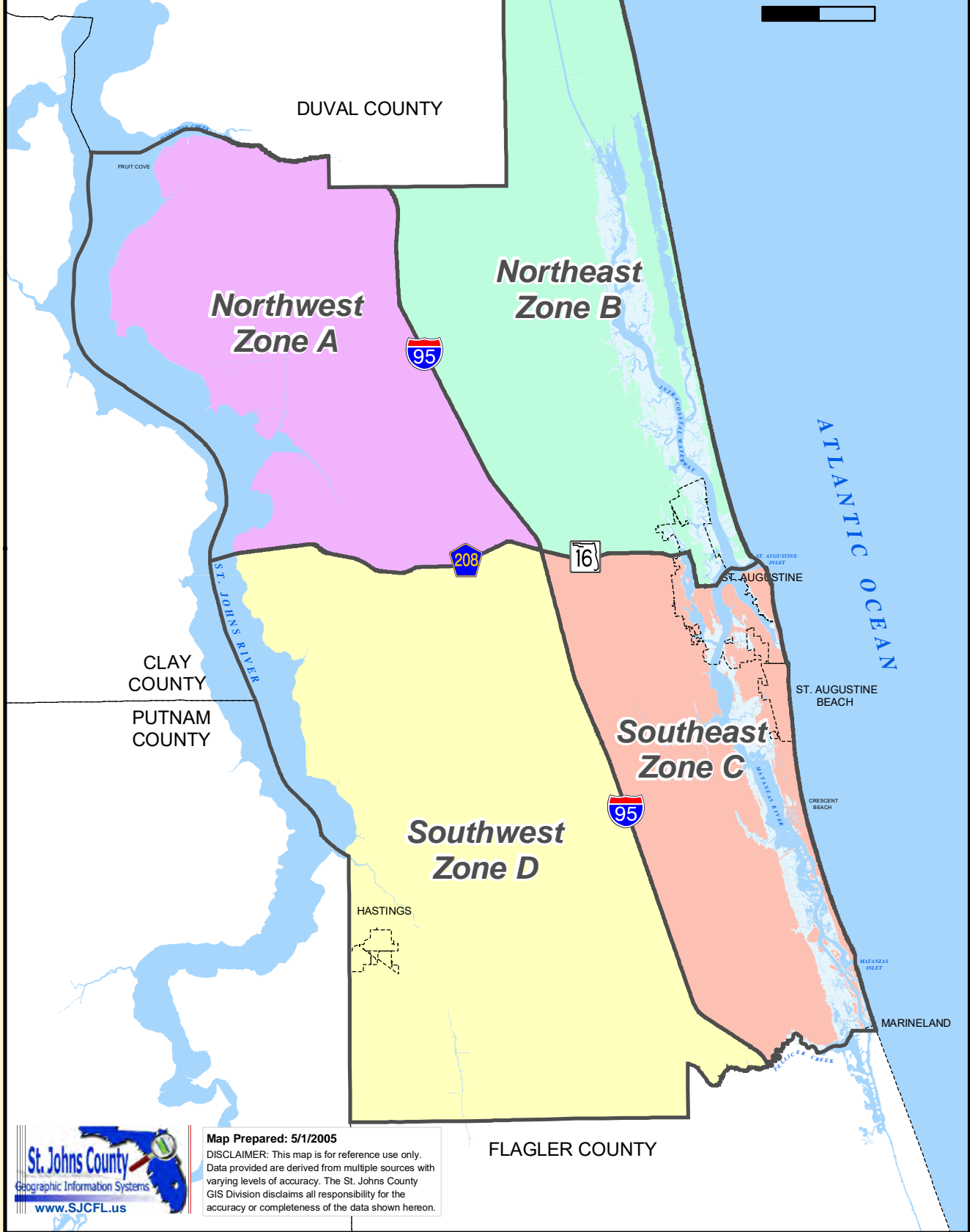
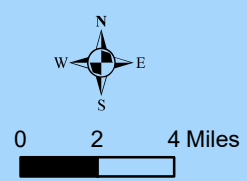
**REVENUES:**

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:**

<b>Tree Bank Projects</b>	<b>Actual Expense FY '18</b>	<b>Actual Expense FY '19</b>	<b>Actual Expense FY '20</b>	<b>Adopted Budget FY '21</b>	<b>Adopted Budget FY '22</b>
Alpine Shoreline Restoration	\$0	\$0	\$0	\$0	\$50,000
County Parks Landscaping	0	0	0	0	0
Treaty Park Screening	0	0	13,775	0	0
CWHIP Trees	6,450	0	0	0	0
Southeast Annex Parking Expansion	0	0	0	0	0
Entryway Corr/Parks Beautification	18,931	13,914	61,496	255,000	50,000
Fire Station 5 & 11 Landscaping	0	109,370	0	0	0
Jax Port	4,280,000	0	67,440	0	\$800,000
Masters Tract RST	0	0	0	0	0
Mitigation Land	0	0	0	0	0
W. King Street Landscaping	0	0	3,491	96,509	96,509
Nocatee Preserve	0	3,332	2,510	0	0
ROMA Mitigation Projects	20,200	54,857	155,556	281,908	307,080
South Ponte Vedra Beach Pavilion	0	0	0	0	0
Public Works Facility	333,824	0	0	0	0
HAWKE Support	25,500	49,500	70,000	89,500	99,000
Other (Reserves)	0	0	0	1,189,413	1,537,376
<b>TOTAL</b>	<b>\$4,684,905</b>	<b>\$230,973</b>	<b>\$374,268</b>	<b>\$1,912,330</b>	<b>\$2,843,456</b>

# 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 '19	Adopted FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Special Assessments</b>					
Impact Fees	\$19,587,711	\$28,089,700	\$15,418,403	\$28,922,817	87.6%
<b>Subtotal</b>	<b>\$19,587,711</b>	<b>\$28,089,700</b>	<b>\$15,418,403</b>	<b>\$28,922,817</b>	<b>87.6%</b>
<b>Intergovernmental Revenue</b>					
Public Safety Fed. Grant	\$62,502	\$329,659	\$856,225	\$880,312	2.8%
Transportation State Grant	0	0	4,400,000	5,724,824	30.1%
Culture/Rec State Grant	0	12,609	0	0	0.0%
Other Culture/Rec Grant	0	0	0	400,000	100.0%
<b>Subtotal</b>	<b>\$62,502</b>	<b>\$342,268</b>	<b>\$5,256,225</b>	<b>\$7,005,136</b>	<b>33.3%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$198,690	\$202,947	\$155,150	\$53,250	-65.7%
Interest - Surplus Funds	150,070	178,610	84,200	154,000	82.9%
Interest Earnings - Money Market	106,283	73,512	70,000	15,500	-77.9%
Interest Earnings - Short Term	363	0	0	0	0.0%
FEIT Earnings	142,859	33,239	42,500	1,000	-97.6%
FEIT Fixed Earnings	155,160	29,326	31,500	700	-97.8%
Net Increase in FV of Investment	193,417	280,831	0	0	0.0%
Contributions - Proportionate Share	112,576	326,801	0	0	0.0%
Contributions	0	0	200,000	200,000	0.0%
Development Fees	0	0	0	0	0.0%
Refund PY Expenditures	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$1,059,418</b>	<b>\$1,125,266</b>	<b>\$583,350</b>	<b>\$424,450</b>	<b>-27.2%</b>
Total Estimated Revenues	\$20,709,631	\$29,557,234	\$21,257,978	36,352,403	71.0%
Less 3% Administrative Fee	(754,215)	(1,077,137)	(580,437)	(1,112,760)	91.7%
Less 5% Statutory Reduction	0	0	(800,087)	(1,467,364)	83.4%
<b>Est Rev Available for Approp</b>	<b>\$19,955,416</b>	<b>\$28,480,097</b>	<b>\$19,877,454</b>	<b>\$33,772,279</b>	<b>69.9%</b>
<b>Other Financing Sources</b>					
Transfers from Funds	\$0	\$656,324	\$25,000	\$94,642	278.6%
<b>Subtotal</b>	<b>\$0</b>	<b>\$656,324</b>	<b>\$25,000</b>	<b>\$94,642</b>	<b>278.6%</b>
Estimated Cash Carryforward	\$29,566,983	\$39,156,055	\$52,769,198	\$76,067,572	44.2%
<b>Total Available Resources</b>	<b>\$49,522,399</b>	<b>\$68,292,476</b>	<b>\$72,671,652</b>	<b>\$109,934,493</b>	<b>51.3%</b>

## IMPACT FEE FUNDS EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>General Government</b>					
Service Charges	\$16,348	\$21,963	\$14,000	\$25,000	78.6%
Capital Projects	0	0	3,500,000	3,500,000	0.0%
<b>Public Safety</b>					
Service Charges	\$22,644	\$10,297	\$10,500	\$35,985	242.7%
Capital Projects	1,518,642	4,609,102	375,000	8,195,705	2085.5%
Equipment	3,915	157,470	2,322,864	0	-100.0%
<b>Transportation</b>					
Service Charges	\$69,239	\$107,658	\$124,000	\$129,000	4.0%
Capital Projects	1,620,546	3,729,756	21,636,437	35,693,171	65.0%
<b>Culture and Recreation</b>					
Service Charges	\$13,502	\$25,356	\$20,210	\$25,710	27.2%
Capital Projects	990,390	1,154,171	3,734,342	6,393,575	71.2%
<b>Grants and Aid</b>					
Federal Grant Expenditure	\$83,646	\$220,135	\$845,961	\$880,312	4.1%
State Grant Expenditure	0	0	4,400,000	\$5,724,824	30.1%
Other Grant Expenditure	0	0	0	400,000	100.0%
Aid to Government Agencies	174,226	205,535	208,900	335,595	60.6%
<b>Other Financing Sources</b>					
Transfers to Funds	\$4,669,624	\$3,561,729	\$4,697,906	\$3,561,924	-24.2%
Advance to Funds	0	0	0	2,264,855	100.0%
Reserve	0	0	2,869,094	8,083,766	181.8%
Capital Outlay Reserve	0	0	27,912,438	34,685,071	24.3%
<b>GRAND TOTAL</b>	<b>\$9,182,722</b>	<b>\$13,803,172</b>	<b>\$72,670,852</b>	<b>\$109,934,493</b>	<b>51.3%</b>

## ***FY 2022 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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects an increased level of impact fees due to accelerated growth and building activity due to rapid recovery from the COVID-19 pandemic. Some spend down in impact fee road funds is anticipated as transportation capital projects are completed.

<b>Category</b>	<b>Fund Carry Forward from Previous Year</b>	<b>FY2022 Projected Revenue less 5% Statutory Reduction</b>	<b>Total Revenue Available FY 2022</b>	<b>Use of Impact Fees FY 2022</b>	<b>Project Cost</b>	<b>Fund Reserves</b>
<b>Public Buildings</b>	\$13,052,779	\$4,461,821	\$17,514,600	Administration Building Debt	\$1,042,049	\$12,900,171
				Villages Library	3,500,000	
				COSAB Interlocal	47,380	
				Service Charges	25,000	
<b>Police</b>	\$0	\$2,397,525	\$2,397,525	Training Facility Debt Service	\$2,364,510	\$0
				COSAB Interlocal	\$20,215	
				Service Charges	12,800	
<b>Fire / EMS</b>	\$8,923,292	\$3,525,407	\$12,448,699	Pine Island Station Debt Service	\$395,482	\$3,692,477
				Fire Apparatus & Equipment	499,050	
				Service Charges	23,185	
				Station 17 Architectural	40,000	
				SW 207 Fire Station	7,557,000	
				Hazmat Equipment Debt Service	241,505	
<b>Roads Zone A</b>	\$13,844,552	\$7,839,503	\$21,684,055	Capital Project Debt Service	\$500,000	\$3,455,829
				CR 210 Greenbriar to Cimarrone	6,000,000	
				CR 2209 Central Segment	1,000,000	
				CR 2209 SB Turn Ln Ext	450,000	
				Longleaf Pine 4 Laning	2,000,000	
				SR16 CR16A to St. James	900,000	
				SR16/IGP Improvements	6,649,690	
				CR 208 Towns Branch Bridge	698,536	
				Service Charges	30,000	
<b>Roads Zone B</b>	\$12,266,862	\$5,293,020	\$17,559,882	Capital Project Debt Service	\$500,000	\$1,679,377
				CR210 Widening I95 to US1	7,052,258	
				Roscoe Intersection Imp.	1,450,413	
				Palm Valley Rd. Sidewalk Ph. 1	357,834	
				Mickler Roundabout Imp.	1,680,000	
				Mickler Rd/A1A Imp.	4,300,000	
				Service Charges	40,000	
				Woodlawn Road Improvements	500,000	

Category	Fund Carry Forward from Previous Year	FY2022 Projected Revenue less 5% Statutory Reduction	Total Revenue Available FY 2022	Use of Impact Fees FY 2022	Project Cost	Fund Reserves
<b>Roads Zone C</b>	\$16,379,664	\$4,895,001	\$21,274,665	Holmes Blvd King St. Ext. Int.	2,759,455	\$11,210,089
				Kings Estate Rd. Corridor Imp.	1,995,300	
				COSAB Impact Fees Interlocal	250,000	
				HMGP US 1/Lewis Pt. Signal	739,483	
				HMGP US 1/Shore Dr. Signal	684,972	
				CR 5A Lewis Pt. to SR 312	3,080,366	
				Capital Project Debt Service	500,000	
				Service Charges	55,000	
<b>Roads Zone D</b>	\$2,476,011	\$459,508	\$2,935,519	Service Charges	\$4,000	\$2,931,519
<b>Parks Zone A</b>	\$4,593,817	\$2,202,268	\$6,796,085	Capital Project Debt Service	\$245,048	\$3,370,237
				Villages Outdoor Court Design	50,000	
				Villages West	2,015,800	
				Rivertown Sports Lighting	1,100,000	
				Service Charges	15,000	
<b>Parks Zone B</b>	\$2,986,966	\$1,578,002	\$4,564,968	Vilano FCT	1,000,000	\$2,212,033
				Davis Park Expansion	1,272,935	
				Nocatee Skate Park Design	75,000	
				Service Charges	5,000	
<b>Parks Zone C</b>	\$1,483,963	\$1,140,946	\$2,624,909	Capital Project Debt Service	\$137,840	\$1,183,829
				7740 Coastal Hwy	39,840	
				Shore Drive Trail	1,240,000	
				COSAB Impact Fees Interlocal	18,000	
				Service Charges	5,400	
<b>Parks Zone D</b>	\$59,666	\$73,920	\$133,586	Service Charges	\$310	\$133,276
<b>GRAND TOTAL</b>	<b>\$76,067,572</b>	<b>\$33,866,921</b>	<b>\$109,934,493</b>		<b>\$67,165,656</b>	<b>\$42,768,837</b>



## E-911 COMMUNICATIONS REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Charges for Service</b>					
E-911 Telephone Fees - Wireline	\$309,744	\$346,110	\$325,000	\$325,000	0.0%
E-911 Telephone Fees - Wireless	845,353	884,736	865,000	900,000	4.0%
E-911 Telephone Fees - Prepaid Wireles	74,352	76,511	75,000	75,000	0.0%
<b>Subtotal</b>	<b>\$1,229,449</b>	<b>\$1,307,357</b>	<b>\$1,265,000</b>	<b>\$1,300,000</b>	<b>2.8%</b>
<b>Miscellaneous Revenue</b>					
Interest Earned - Money Market	\$4,033	\$5,752	\$500	\$500	0.0%
Interest Earned - SBA	7,035	3,007	500	500	0.0%
<b>Subtotal</b>	<b>\$11,068</b>	<b>\$8,759</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0.0%</b>
Total Estimated Revenues	\$1,240,517	\$1,316,116	\$1,266,000	\$1,301,000	2.8%
Less Statutory Reduction	0	0	(63,300)	(65,050)	2.8%
<b>Est Rev Available for Approp</b>	<b>\$1,240,517</b>	<b>\$1,316,116</b>	<b>\$1,202,700</b>	<b>\$1,235,950</b>	<b>2.8%</b>
Estimated Cash Carryforward	\$509,199	\$751,381	\$900,966	\$771,968	-14.3%
<b>Total Available Resources</b>	<b>\$1,749,716</b>	<b>\$2,067,497</b>	<b>\$2,103,666</b>	<b>\$2,007,918</b>	<b>-4.6%</b>

## E-911 COMMUNICATIONS EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Public Safety</b>					
Buildings	\$0	\$206,115	\$0	\$0	0.0%
Improvements o/t Building	0	0	81,197	0	-100.0%
Transfer to Officers (Sheriff)	930,807	815,724	1,168,186	1,365,077	16.9%
Transfer to Funds (Debt Service)	67,529	0	0	0	0.0%
<b>Non-Operational</b>					
Capital Outlay Reserve	\$0	\$0	\$854,283	\$642,841	-24.8%
<b>GRAND TOTAL</b>	<b>\$998,336</b>	<b>\$1,021,839</b>	<b>\$2,103,666</b>	<b>\$2,007,918</b>	<b>-4.6%</b>

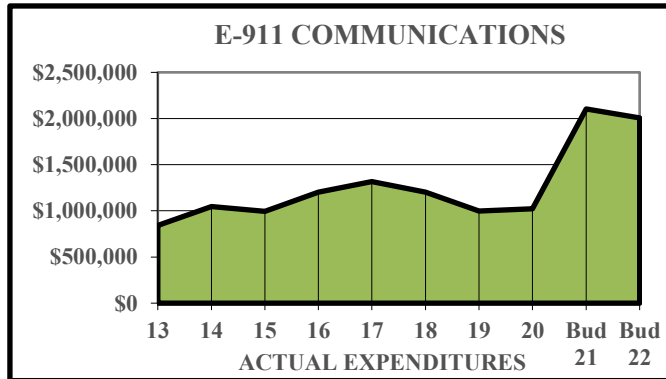
## SPECIAL REVENUE FUNDS

**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 2022 BUDGET HIGHLIGHTS:** Expenditures are dependent upon the revenue received. In FY 2022, a transfer is budgeted for E-911 operations.

**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 '18	Actual Expenditures '19	Actual Expenditures '20	Adopted Budget FY '21	Adopted Budget FY '22
Transfer to E-911 for Operations	\$914,982	\$930,807	\$815,724	\$1,168,186	\$1,365,077
Transfer to Funds for Debt Service	288,422	67,529	0	0	0
Transfer to Funds for Training Facility	0	0	206,115	81,197	0
Capital Outlay Reserve	0	0	0	854,283	642,841
<b>TOTAL</b>	<b>\$1,203,404</b>	<b>\$998,336</b>	<b>\$1,021,839</b>	<b>\$2,103,666</b>	<b>\$ 2,007,918</b>

## LAW ENFORCEMENT TRUST FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Fines &amp; Forfeitures</b>					
Sale of Confiscated Property	\$0	\$0	\$0	\$0	0.0%
Other Forfeitures	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$2,001	\$982	\$0	\$0	0.0%
Miscellaneous Revenue	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$2,001</b>	<b>\$982</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$2,001	\$982	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
<b>Est Rev Available for Approp</b>	<b>\$2,001</b>	<b>\$982</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Transfer from Funds			\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$87,737	\$89,738	\$81,443	\$13,100	-83.9%
<b>Total Available Resources</b>	<b>\$89,738</b>	<b>\$90,720</b>	<b>\$81,443</b>	<b>\$13,100</b>	<b>-83.9%</b>

## LAW ENFORCEMENT TRUST FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Public Safety</b>					
Operating Expenses	\$0	\$0	\$0	\$0	0.0%
Aid to Private Organizations	0	0	0	0	0.0%
Transfer to Officers (Sheriff)	0	10,000	0	0	0.0%
<b>Non-Operational</b>					
Refund Prior Year Revenue	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	81,443	13,100	-83.9%
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$81,443</b>	<b>\$13,100</b>	<b>-83.9%</b>

## EQUITABLE SHARING JUSTICE FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Fines &amp; Forfeitures</b>					
Sale of Confiscated Property	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$0	\$0	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
<b>Est Rev Available for Approp</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Transfer from Sheriff	\$0	\$61,572	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$61,572</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$0	\$0	\$0	\$10,761	100.0%
<b>Total Available Resources</b>	<b>\$0</b>	<b>\$61,572</b>	<b>\$0</b>	<b>\$10,761</b>	<b>100.0%</b>

## EQUITABLE SHARING JUSTICE FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Public Safety</b>					
Transfer to Officers (Sheriff)	\$0	\$0	\$0	\$0	0.0%
<b>Non-Operational</b>					
Reserve	\$0	\$0	\$0	\$10,761	100.0%
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,761</b>	<b>100.0%</b>

## EQUITABLE SHARING TREASURY FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Fines &amp; Forfeitures</b>					
Sale of Confiscated Property	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$0	\$0	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
<b>Est Rev Available for Approp</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Transfer from Sheriff	\$0	\$3,280	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$3,280</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$0	\$0	\$0	\$3,282	100.0%
<b>Total Available Resources</b>	<b>\$0</b>	<b>\$3,280</b>	<b>\$0</b>	<b>\$3,282</b>	<b>100.0%</b>

## EQUITABLE SHARING TREASURY FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Public Safety</b>					
Transfer to Officers (Sheriff)	\$0	\$0	\$0	\$0	0.0%
<b>Non-Operational</b>					
Reserve	\$0	\$0	\$0	\$3,282	100.0%
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,282</b>	<b>100.0%</b>

## EQUITABLE SHARING TASK FORCE FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Fines &amp; Forfeitures</b>					
Sale of Confiscated Property	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$0	\$0	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
<b>Est Rev Available for Approp</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Transfer from Sheriff	\$0	\$27,947	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$27,947</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$0	\$0	\$0	\$27,965	100.0%
<b>Total Available Resources</b>	<b>\$0</b>	<b>\$27,947</b>	<b>\$0</b>	<b>\$27,965</b>	<b>100.0%</b>

## EQUITABLE SHARING TASK FORCE FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Public Safety</b>					
Transfer to Officers (Sheriff)	\$0	\$0	\$0	\$0	0.0%
<b>Non-Operational</b>					
Reserve	\$0	\$0	\$0	\$27,965	100.0%
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,965</b>	<b>100.0%</b>

## CRIMES PREVENTION TRUST FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Fines &amp; Forfeitures</b>					
Circuit Court - Civil Surcharge	\$71,805	\$69,949	\$78,000	\$78,000	0.0%
<b>Subtotal</b>	<b>\$71,805</b>	<b>\$69,949</b>	<b>\$78,000</b>	<b>\$78,000</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$71,805	\$69,949	\$78,000	\$78,000	0.0%
Less Statutory Reduction	0	0	(3,900)	(3,900)	0.0%
<b>Est Rev Available for Approp</b>	<b>\$71,805</b>	<b>\$69,949</b>	<b>\$74,100</b>	<b>\$74,100</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$0	\$0	\$0	\$0	0.0%
<b>Total Available Resources</b>	<b>\$71,805</b>	<b>\$69,949</b>	<b>\$74,100</b>	<b>\$74,100</b>	<b>0.0%</b>

## CRIMES PREVENTION TRUST FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Public Safety</b>					
Transfer to Officers (Sheriff)	\$71,805	\$69,949	\$74,100	\$74,100	0.0%
<b>Non-Operational</b>					
Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$71,805</b>	<b>\$69,949</b>	<b>\$74,100</b>	<b>\$74,100</b>	<b>0.0%</b>

## COURT INNOVATION TRUST FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Fines &amp; Forfeitures</b>					
County Civil Penalty	\$1,000	\$0	\$0	\$0	\$0
Circuit Court - Civil Surcharge	43,355	41,507	43,000	44,000	2.3%
<b>Subtotal</b>	<b>\$44,355</b>	<b>\$41,507</b>	<b>\$43,000</b>	<b>\$44,000</b>	<b>2.3%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$1,672	\$1,093	\$100	\$100	0.0%
Interest Earnings - Money Market	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$1,672</b>	<b>\$1,093</b>	<b>\$100</b>	<b>\$100</b>	<b>0.0%</b>
Total Estimated Revenues	\$46,027	\$42,600	\$43,100	\$44,100	2.3%
Less Statutory Reduction	0	0	(2,155)	(2,205)	2.3%
<b>Est Rev Available for Approp</b>	<b>\$46,027</b>	<b>\$42,600</b>	<b>\$40,945</b>	<b>\$41,895</b>	<b>2.3%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$92,220	\$59,814	\$62,607	\$81,539	30.2%
<b>Subtotal</b>	<b>\$92,220</b>	<b>\$59,814</b>	<b>\$62,607</b>	<b>\$81,539</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$43,421	\$64,439	\$36,371	\$20,469	-43.7%
<b>Total Available Resources</b>	<b>\$181,668</b>	<b>\$166,853</b>	<b>\$139,923</b>	<b>\$143,903</b>	<b>2.8%</b>

## COURT INNOVATION TRUST FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>General Government</b>					
Operating Expenditures	\$117,231	\$115,977	\$139,923	\$143,903	2.8%
<b>Non-Operational</b>					
Reserve	\$0	\$0	\$0	\$0	0.0%
Salary Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$117,231</b>	<b>\$115,977</b>	<b>\$139,923</b>	<b>\$143,903</b>	<b>2.8%</b>



## LEGAL AID FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Fines &amp; Forfeitures</b>					
Circuit Court - Civil Surcharge	\$10,329	\$10,517	\$10,509	\$13,300	26.6%
County Court	33,086	31,047	31,701	34,435	8.6%
<b>Subtotal</b>	<b>\$43,415</b>	<b>\$41,564</b>	<b>\$42,210</b>	<b>\$47,735</b>	<b>13.1%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$1,304	\$715	\$1,286	\$97	-92.5%
Net Increase in FV of Investment	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$1,304</b>	<b>\$715</b>	<b>\$1,286</b>	<b>\$97</b>	<b>-92.5%</b>
Total Estimated Revenues	\$44,719	\$42,279	\$43,496	\$47,832	10.0%
Less Statutory Reduction	0	0	(2,175)	(2,392)	10.0%
<b>Est Rev Available for Approp</b>	<b>\$44,719</b>	<b>\$42,279</b>	<b>\$41,321</b>	<b>\$45,440</b>	<b>10.0%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$283,856	\$292,866	\$300,529	\$296,736	-1.3%
<b>Subtotal</b>	<b>\$283,856</b>	<b>\$292,866</b>	<b>\$300,529</b>	<b>\$296,736</b>	<b>-1.3%</b>
Estimated Cash Carryforward	\$0	\$0	\$0	\$6,511	-100.0%
<b>Total Available Resources</b>	<b>\$328,575</b>	<b>\$335,145</b>	<b>\$341,850</b>	<b>\$348,687</b>	<b>2.0%</b>

## LEGAL AID FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>General Government</b>					
Operating Expenditures	\$328,575	\$335,145	\$341,850	\$348,687	2.0%
<b>Non-Operational</b>					
Reserve	\$0	\$0	\$0	\$0	0.0%
<b>GRAND TOTAL</b>	<b>\$328,575</b>	<b>\$335,145</b>	<b>\$341,850</b>	<b>\$348,687</b>	<b>2.0%</b>

## LAW LIBRARY FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Fines &amp; Forfeitures</b>					
Circuit Court - Civil Surcharge	\$43,397	\$41,621	\$41,572	\$53,471	28.6%
<b>Subtotal</b>	<b>\$43,397</b>	<b>\$41,621</b>	<b>\$41,572</b>	<b>\$53,471</b>	<b>28.6%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$918	\$413	\$884	\$69	-92.2%
Interest Earnings - Money Mrkt	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$918</b>	<b>\$413</b>	<b>\$884</b>	<b>\$69</b>	<b>-92.2%</b>
Total Estimated Revenues	\$44,315	\$42,034	\$42,456	\$53,540	26.1%
Less Statutory Reduction	0	0	(2,123)	(2,677)	26.1%
<b>Est Rev Available for Approp</b>	<b>\$44,315</b>	<b>\$42,034</b>	<b>\$40,333</b>	<b>\$50,863</b>	<b>26.1%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$30,792	\$30,792	\$0	\$58,578	0.0%
<b>Total Available Resources</b>	<b>\$75,107</b>	<b>\$72,826</b>	<b>\$40,333</b>	<b>\$109,441</b>	<b>171.3%</b>

## LAW LIBRARY FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>General Government</b>					
Operating Expenditures	\$26,736	\$27,455	\$40,333	\$109,441	171.3%
<b>Non-Operational</b>					
Transfer to Funds	\$17,579	\$0	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$44,315</b>	<b>\$27,455</b>	<b>\$40,333</b>	<b>\$109,441</b>	<b>171.3%</b>

## JUVENILE ALTERNATIVE PROGRAMS REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Fines &amp; Forfeitures</b>					
Court Fines and Costs	\$43,656	\$41,988	\$44,000	\$46,805	6.4%
<b>Subtotal</b>	<b>\$43,656</b>	<b>\$41,988</b>	<b>\$44,000</b>	<b>\$46,805</b>	<b>6.4%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$102	\$34	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$102</b>	<b>\$34</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$43,758	\$42,022	\$44,000	\$46,805	6.4%
Less Statutory Reduction	0	0	(2,200)	(2,340)	6.4%
<b>Est Rev Available for Approp</b>	<b>\$43,758</b>	<b>\$42,022</b>	<b>\$41,800</b>	<b>\$44,465</b>	<b>6.4%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$431	\$0	\$0	\$5,535	100.0%
<b>Total Available Resources</b>	<b>\$44,189</b>	<b>\$42,022</b>	<b>\$41,800</b>	<b>\$50,000</b>	<b>19.6%</b>

## JUVENILE ALTERNATIVE PROGRAMS EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Health &amp; Human Services</b>					
Aid to Private Organizations	\$37,529	\$48,774	\$41,800	\$50,000	19.6%
<b>Non-Operational</b>					
Transfer to Funds	\$6,659	\$0	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$44,188</b>	<b>\$48,774</b>	<b>\$41,800</b>	<b>\$50,000</b>	<b>19.6%</b>

## COURT TECHNOLOGY TRUST FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Fines &amp; Forfeitures</b>					
Circuit Court - Civil Surcharge	\$677,251	\$954,133	\$645,000	\$645,000	0.0%
<b>Subtotal</b>	<b>\$677,251</b>	<b>\$954,133</b>	<b>\$645,000</b>	<b>\$645,000</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest - SBA	\$17,342	\$14,768	\$1,000	\$1,000	0.0%
Interest - Surplus Funds	47,805	56,899	15,000	15,000	0.0%
Interest - Money Market	9,367	7,124	1,000	1,000	0.0%
Interest - Short Term	0	0	0	0	0.0%
FEIT Earnings	23,724	4,166	0	0	0.0%
FEIT Fixed Earnings	22,180	2,674	0	0	0.0%
Net Incr in FV of Investment	69,790	89,461	0	0	0.0%
<b>Subtotal</b>	<b>\$190,208</b>	<b>\$175,092</b>	<b>\$17,000</b>	<b>\$17,000</b>	<b>0.0%</b>
Total Estimated Revenues	\$867,459	\$1,129,225	\$662,000	\$662,000	0.0%
Less Statutory Reduction	0	0	(33,100)	(33,100)	0.0%
<b>Est Rev Available for Approp</b>	<b>\$867,459</b>	<b>\$1,129,225</b>	<b>\$628,900</b>	<b>\$628,900</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$5,480,124	\$6,015,150	\$6,399,520	\$7,514,282	17.4%
<b>Total Available Resources</b>	<b>\$6,347,583</b>	<b>\$7,144,375</b>	<b>\$7,028,420</b>	<b>\$8,143,182</b>	<b>15.9%</b>

## COURT TECHNOLOGY TRUST FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>General Government</b>					
Operating Expenditures	\$271,437	\$235,342	\$443,825	\$433,029	-2.4%
Capital Equipment	60,999	47,327	104,783	124,850	19.2%
<b>Non-Operational</b>					
Reserve	\$0	\$0	\$702,842	\$814,318	15.9%
Capital Outlay Reserve	0	0	5,776,970	6,770,985	17.2%
<b>GRAND TOTAL</b>	<b>\$332,436</b>	<b>\$282,669</b>	<b>\$7,028,420</b>	<b>\$8,143,182</b>	<b>15.9%</b>

## COMMUNICATIONS SURCHARGE REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY 22	% Change
<b>Fines &amp; Forfeitures</b>					
Communications Surcharge	\$147,827	\$114,213	\$148,000	\$148,000	0.0%
<b>Subtotal</b>	<b>\$147,827</b>	<b>\$114,213</b>	<b>\$148,000</b>	<b>\$148,000</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$9,876	\$5,225	\$8,000	\$500	-93.8%
Net Increase in FV of Investment	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$9,876</b>	<b>\$5,225</b>	<b>\$8,000</b>	<b>\$500</b>	<b>-93.8%</b>
Total Estimated Revenues	\$157,703	\$119,438	\$156,000	\$148,500	-4.8%
Less Statutory Reduction	0	0	(7,800)	(7,425)	-4.8%
<b>Est Rev Available for Approp</b>	<b>\$157,703</b>	<b>\$119,438</b>	<b>\$148,200</b>	<b>\$141,075</b>	<b>-4.8%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$415,443	\$452,740	\$202,256	\$0	-100.0%
<b>Total Available Resources</b>	<b>\$573,146</b>	<b>\$572,178</b>	<b>\$350,456</b>	<b>\$141,075</b>	<b>-59.7%</b>

## COMMUNICATIONS SURCHARGE EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY 22	% Change
<b>Public Safety</b>					
Communications	\$102,730	\$145,212	\$0	\$0	0.0%
Capital Outlay	17,675	249,070	350,456	66,500	-81.0%
Aid to Government Agencies	0	0	0	0	0.0%
Transfer to Officers (Sheriff)	0	0	0	0	0.0%
<b>Non-Operational</b>					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	14,107	100.0%
Capital Outlay Reserve	0	0	0	60,468	100.0%
<b>GRAND TOTAL</b>	<b>\$120,405</b>	<b>\$394,282</b>	<b>\$350,456</b>	<b>\$141,075</b>	<b>-59.7%</b>

## FL BOATING IMPROVEMENT FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Intergovernmental Revenue</b>					
Culture/Recreation State Grant	\$0	\$0	\$0	\$0	0.0%
Other Culture/Recreation Grants	0	28,750	0	0	0.0%
State FBITF Revenue	88,617	61,313	80,000	80,000	0.0%
<b>Subtotal</b>	<b>\$88,617</b>	<b>\$90,063</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>0.0%</b>
<b>Miscellaneous</b>					
Interest Earnings - SBA	\$7,185	\$2,774	\$250	\$250	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
Donations	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$7,185</b>	<b>\$2,774</b>	<b>\$250</b>	<b>\$250</b>	<b>0.0%</b>
Total Revenue	\$95,802	\$92,837	\$80,250	\$80,250	0.0%
Statutory Reduction	0	0	(4,013)	(4,013)	0.0%
<b>Est Rev Available for Approp</b>	<b>\$95,802</b>	<b>\$92,837</b>	<b>\$76,237</b>	<b>\$76,237</b>	<b>0.0%</b>
<b>Other Financing Source</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$402,111	\$294,632	\$262,756	\$177,754	-32.4%
<b>Total Available Resources</b>	<b>\$497,913</b>	<b>\$387,469</b>	<b>\$338,993</b>	<b>\$253,991</b>	<b>-25.1%</b>

## FL BOATING IMPROVEMENT FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Culture and Recreation</b>					
FBITF Projects	\$203,278	\$207,446	\$132,898	\$126,844	-4.6%
<b>Non-Operational</b>					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	206,095	127,147	-38.3%
<b>GRAND TOTAL</b>	<b>\$203,278</b>	<b>\$207,446</b>	<b>\$338,993</b>	<b>\$253,991</b>	<b>-25.1%</b>

## NORTHWEST TOWER FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Miscellaneous Revenue</b>					
Tower Lease/Rental	\$41,223	\$39,801	\$40,000	\$61,800	54.5%
Culture/Recreation State Grant	0	150,244	0	0	0.0%
Contributions	0	0	0	0	0.0%
Interest Earnings - SBA	7,877	3,738	200	300	50.0%
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%
<b>Subtotal</b>	<b>\$49,100</b>	<b>\$193,783</b>	<b>\$40,200</b>	<b>\$62,100</b>	<b>54.5%</b>
Total Estimated Revenues	\$49,100	\$193,783	\$40,200	\$62,100	54.5%
Less Statutory Reduction	0	0	(2,010)	(3,105)	54.5%
<b>Est Rev Available for Approp</b>	<b>\$49,100</b>	<b>\$193,783</b>	<b>\$38,190</b>	<b>\$58,995</b>	<b>54.5%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$328,669	\$373,678	\$295,528	\$344,701	16.6%
<b>Total Available Resources</b>	<b>\$377,769</b>	<b>\$567,461</b>	<b>\$333,718</b>	<b>\$403,696</b>	<b>21.0%</b>

## NORTHWEST TOWER FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Culture and Recreation</b>					
Northwest Recreation Projects	\$4,091	\$323,828	\$0	\$170,000	100.0%
State Grant Expenditure	0	0	0	0	0.0%
Special Events	0	0	2,500	2,500	
Aid to Private Organizations	0	0	0	0	0.0%
<b>Non-Operational</b>					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	231,196	100.0%
Capital Outlay Reserve	0	0	331,218	0	-100.0%
<b>GRAND TOTAL</b>	<b>\$4,091</b>	<b>\$323,828</b>	<b>\$333,718</b>	<b>\$403,696</b>	<b>21.0%</b>

## COURT FACILITIES TRUST FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Fines &amp; Forfeitures</b>					
Circuit Court - Civil Surcharge	\$449,747	\$347,861	\$450,000	\$450,000	0.0%
<b>Subtotal</b>	<b>\$449,747</b>	<b>\$347,861</b>	<b>\$450,000</b>	<b>\$450,000</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$737	\$457	\$50	\$50	0.0%
<b>Subtotal</b>	<b>\$737</b>	<b>\$457</b>	<b>\$50</b>	<b>\$50</b>	<b>0.0%</b>
Total Estimated Revenues	\$450,484	\$348,318	\$450,050	\$450,050	0.0%
Less Statutory Reduction	0	0	(22,503)	(\$22,503)	0.0%
<b>Est Rev Available for Approp</b>	<b>\$450,484</b>	<b>\$348,318</b>	<b>\$427,547</b>	<b>\$427,547</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Line of Credit Proceeds	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$56,796	\$138,668	\$68,234	\$9,027	-86.8%
<b>Total Available Resources</b>	<b>\$507,280</b>	<b>\$486,986</b>	<b>\$495,781</b>	<b>\$436,574</b>	<b>-11.9%</b>

## COURT FACILITIES TRUST FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>General Government</b>					
Operating Expenditures	\$1	\$0	\$0	\$0	0.0%
Capital Improvements	0	0	0	0	0.0%
<b>Non-Operational</b>					
Transfer to Funds	\$368,611	\$484,697	\$446,203	\$392,917	-11.9%
Reserve	0	0	49,578	43,657	-11.9%
Capital Outlay Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$368,612</b>	<b>\$484,697</b>	<b>\$495,781</b>	<b>\$436,574</b>	<b>-11.9%</b>



## DRIVER'S SAFETY EDUCATION FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Fines &amp; Forfeitures</b>					
Court Fines and Costs	\$72,112	\$55,375	\$73,000	\$73,000	0.0%
<b>Subtotal</b>	<b>\$72,112</b>	<b>\$55,375</b>	<b>\$73,000</b>	<b>\$73,000</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings-SBA	\$1,069	\$544	\$400	\$100	-75.0%
Interest Earnings - Surplus Funds	0	0	0	0	0.0%
Net Inc in FV of Investment	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$1,069</b>	<b>\$544</b>	<b>\$400</b>	<b>\$100</b>	<b>-75.0%</b>
Total Estimated Revenues	\$73,181	\$55,919	\$73,400	\$73,100	-0.4%
Less Statutory Reduction	0	0	(3,670)	(3,655)	-0.4%
<b>Est Rev Available for Approp</b>	<b>\$73,181</b>	<b>\$55,919</b>	<b>\$69,730</b>	<b>\$69,445</b>	<b>24.2%</b>
Estimated Cash Carryforward	\$12,796	\$15,477	\$7,404	\$1,703	-77.0%
<b>Total Available Resources</b>	<b>\$85,977</b>	<b>\$71,396</b>	<b>\$77,134</b>	<b>\$71,148</b>	<b>-7.8%</b>

## DRIVER'S SAFETY EDUCATION FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Public Safety</b>					
Aid to Government Agencies	\$70,500	\$65,000	\$75,000	\$70,000	-6.7%
<b>Non-Operational</b>					
Reserve	\$0	\$0	\$2,134	\$1,148	-46.2%
<b>GRAND TOTAL</b>	<b>\$70,500</b>	<b>\$65,000</b>	<b>\$77,134</b>	<b>\$71,148</b>	<b>-7.8%</b>

## WEST AUGUSTINE CRA FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Taxes</b>					
Ad Valorem Tax - Current	\$371,730	\$403,706	\$446,228	\$509,120	14.1%
<b>Subtotal</b>	<b>\$371,730</b>	<b>\$403,706</b>	<b>\$446,228</b>	<b>\$509,120</b>	<b>14.1%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$5,084	\$3,356	\$1,300	\$21	-98.4%
Net Increase in FV of Investment	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$5,084</b>	<b>\$3,356</b>	<b>\$1,300</b>	<b>\$21</b>	<b>-98.4%</b>
Total Estimated Revenues	\$376,814	\$407,062	\$447,528	\$509,141	13.8%
Less Statutory Reduction	0	0	(65)	(1)	-98.5%
<b>Est Rev Available for Approp</b>	<b>\$376,814</b>	<b>\$407,062</b>	<b>\$447,463</b>	<b>\$509,140</b>	<b>13.8%</b>
<b>Other Financing Sources</b>					
Transfer from Funds (TIF)	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$4,951	\$19,944	\$3,088	\$39,677	1184.9%
<b>Total Available Resources</b>	<b>\$381,765</b>	<b>\$427,006</b>	<b>\$450,551</b>	<b>\$548,817</b>	<b>21.8%</b>

## WEST AUGUSTINE CRA FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Economic Environment</b>					
West Augustine CRA	\$23,923	\$22,891	\$28,310	\$35,481	25.3%
<b>Non-Operational</b>					
Transfer to Funds	\$337,900	\$386,055	\$422,241	\$513,336	21.6%
Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$361,823</b>	<b>\$408,946</b>	<b>\$450,551</b>	<b>\$548,817</b>	<b>21.8%</b>

## FLAGLER ESTATES CRA FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Taxes</b>					
Ad Valorem Tax - Current	\$129,713	\$153,354	\$192,147	\$264,890	37.9%
<b>Subtotal</b>	<b>\$129,713</b>	<b>\$153,354</b>	<b>\$192,147</b>	<b>\$264,890</b>	<b>37.9%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$1,828	\$1,251	\$475	\$8	-98.3%
Net Increase in FV of Investment	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$1,828</b>	<b>\$1,251</b>	<b>\$475</b>	<b>\$8</b>	<b>-98.3%</b>
Total Estimated Revenues	\$131,541	\$154,605	\$192,622	\$264,898	37.5%
Less Statutory Reduction	0	0	(24)	0	-100.0%
<b>Est Rev Available for Approp</b>	<b>\$131,541</b>	<b>\$154,605</b>	<b>\$192,598</b>	<b>\$264,898</b>	<b>37.5%</b>
<b>Other Financing Sources</b>					
Transfer from Funds (TIF)	\$0	\$0	\$0	\$0	0.0%
Line of Credit Proceeds	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$3,709	\$3,168	\$3,076	\$4,075	32.5%
<b>Total Available Resources</b>	<b>\$135,250</b>	<b>\$157,773</b>	<b>\$195,674</b>	<b>\$268,973</b>	<b>37.5%</b>

## FLAGLER ESTATES CRA FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Economic Environment</b>					
Flagler Estates CRA	\$3,616	\$3,497	\$4,890	\$5,200	6.3%
<b>Non-Operational</b>					
Transfer to Funds	\$128,466	\$150,540	\$190,784	\$263,773	38.3%
Reserve	0	0	0	0	0.0%
Capital Outlay Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$132,082</b>	<b>\$154,037</b>	<b>\$195,674</b>	<b>\$268,973</b>	<b>37.5%</b>

## VILANO CRA FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Taxes</b>					
Ad Valorem Tax - Current	\$413,285	\$439,405	\$437,690	\$461,882	5.5%
<b>Subtotal</b>	<b>\$413,285</b>	<b>\$439,405</b>	<b>\$437,690</b>	<b>\$461,882</b>	<b>5.5%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$5,982	\$3,953	\$1,600	\$25	-98.4%
Net Increase in FV of Investment	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$5,982</b>	<b>\$3,953</b>	<b>\$1,600</b>	<b>\$25</b>	<b>-98.4%</b>
Total Estimated Revenues	\$419,267	\$443,358	\$439,290	\$461,907	5.1%
Less Statutory Reduction	0	0	(80)	(1)	-98.8%
<b>Est Rev Available for Approp</b>	<b>\$419,267</b>	<b>\$443,358</b>	<b>\$439,210</b>	<b>\$461,906</b>	<b>5.2%</b>
<b>Other Financing Sources</b>					
Transfer from Funds (TIF)	\$0	\$0	\$0	\$79,690	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$79,690</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$12,796	\$44,248	\$30,933	\$18,987	-38.6%
<b>Total Available Resources</b>	<b>\$432,063</b>	<b>\$487,606</b>	<b>\$470,143</b>	<b>\$560,583</b>	<b>19.2%</b>

## VILANO CRA FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Economic Environment</b>					
Vilano CRA	\$33,339	\$25,780	\$40,765	\$132,381	224.7%
<b>Non-Operational</b>					
Transfer to Funds	\$358,901	\$424,179	\$429,378	\$428,202	-0.3%
Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$392,240</b>	<b>\$449,959</b>	<b>\$470,143</b>	<b>\$560,583</b>	<b>19.2%</b>

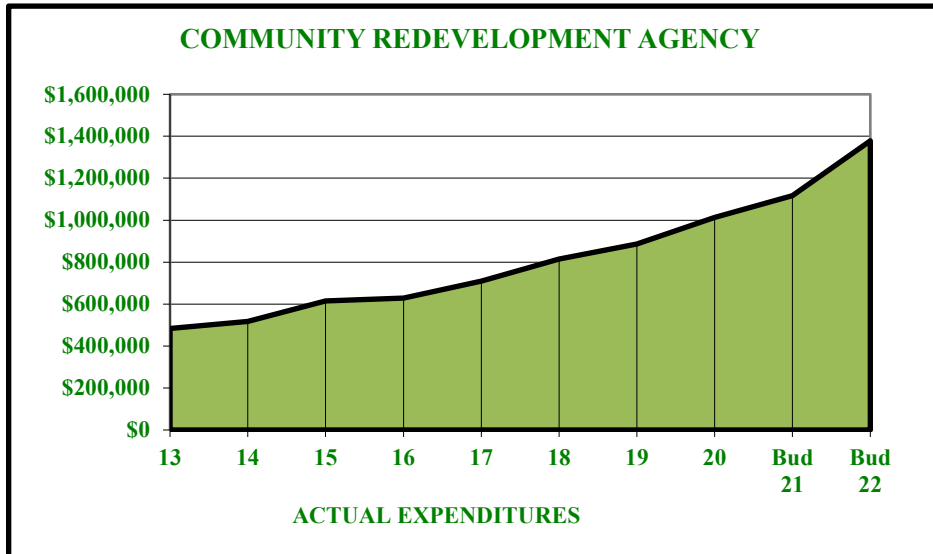
## SPECIAL REVENUE FUNDS

**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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects the activities related to the Vilano, West Augustine, and Flagler Estates CRAs.

**REVENUE:**

This program is funded through Tax Incremental Revenues (TIF) as transferred from the General Fund.

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	44,352	57,378	52,168	73,965	173,062
Capital Outlay	0	3,500	0	0	0
Other	770,756	825,267	960,774	1,042,403	1,205,311
<b>TOTAL</b>	<b>\$815,108</b>	<b>\$886,145</b>	<b>\$1,012,942</b>	<b>\$1,116,368</b>	<b>\$1,378,373</b>

## SPECIAL REVENUE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal -- Economic Development: Thriving and Emerging Economic Opportunities**

- ◆ 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 previously approved for a \$750,000 Florida Housing Finance Corporation (FHFC) Pre-development Loan Program (PLP) to promote housing and economic development in the West Augustine Mixed-Use Overlay District. As part of this project WAHCDC has entered into a Memorandum of Understanding with Ability Housing and started funding. Staff continues to work with the WAHDC in seeking external funding sources to facilitate development of this project.
- ◆ Worked with Vilano Beach Main Street to promote business developments within the Town Center and Vilano Beach North Shores to support and promote individual, organization, and business events.
- ◆ Housing and Community Development continues to work with the County Parks and Recreation and Public Works Departments to improve park conditions as well as new construction of a Community Center in Flagler Estates with a CDBG.

#### **St. Johns County Goal -- Customer Service: Putting People First**

- ◆ 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:

#### **St. Johns County Goal -- Economic Development: Thriving and Emerging Economic Opportunities**

- 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.

#### **St. Johns County Goal -- Customer Service: Putting People First**

- Work with the Flagler Estates Road and Water Control District and the CRA Steering Committee on plans to improve safety, recreation features, and general development.
- Continue implementation of the West Augustine, Vilano Beach, and Flagler Estates CRA Plans. West Augustine is focused on economic development, new business expansion, and job creation. Other priorities continue to include the removal of blight, policing, affordable housing, infrastructure as well as street light installation; Vilano Beach is focused primarily on economic revitalization of their Town Center; Flagler Estates on improved roads, street lighting and a future community center and food pantry.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Total Operating and Maintenance Expenditures	\$52,168	\$56,562	\$173,062
	Total Taxable Value of Property in CRA's	\$319,291,828	\$350,789,464	\$386,245,564
	Total Tax Increment (TIF) Revenues	\$996,495	\$1,076,065	\$1,297,702
O U T P U T	State / Federal Applications Submitted	3	1	1
	HFA/CRA Owned Affordable Lots Under Construction	0	0	0
	Infrastructure Construction Contracts In Progress	1	0	0
E F F I C	Program Cost per Capita (Adjusted for Inflation)	\$.20	\$.21	\$.60
	Tax Increment Revenue % of General Fund Taxes	0.7%	0.8%	0.8%
E F F E C T	% Change in Taxable Values of Property in CRA's	8.4%	9.9%	10.1%
	% Change in Tax Increment Revenues	8.9%	8.0%	20.6%
	# Homes Demolished Eliminating Blight	6	0	7

## TRANSIT SYSTEM FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Intergovernmental Revenue</b>					
Transportation Federal Grant	\$1,892,198	\$1,476,685	\$5,816,821	\$6,883,062	18.3%
Transportation State Grant	698,124	350,377	681,853	1,154,570	69.3%
<b>Subtotal</b>	<b>\$2,590,322</b>	<b>\$1,827,062</b>	<b>\$6,498,674</b>	<b>\$8,037,632</b>	<b>23.7%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$5,557	\$3,359	\$155	\$155	0.0%
Advertising Revenue	0	18,968	0	200,000	100.0%
Developer Concurrency Fee	0	0	0	0	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$5,557</b>	<b>\$22,327</b>	<b>\$155</b>	<b>\$200,155</b>	<b>0.0%</b>
Total Estimated Revenues	\$2,595,879	\$1,849,389	\$6,498,829	\$8,237,787	26.8%
Less Statutory Reduction	0	0	(8)	(10,008)	100.0%
<b>Est Rev Available for Approp</b>	<b>\$2,595,879</b>	<b>\$1,849,389</b>	<b>\$6,498,821</b>	<b>\$8,227,779</b>	<b>26.6%</b>
<b>Other Financing Sources</b>					
Surplus Property Sale	\$1,485	\$8,595	\$0	\$0	0.0%
Insurance Proceeds	0	0	0	0	0.0%
Transfers from Funds	378,489	476,489	276,489	276,489	0.0%
<b>Subtotal</b>	<b>\$379,974</b>	<b>\$485,084</b>	<b>\$276,489</b>	<b>\$276,489</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$335,436	\$189,017	\$555,625	\$612,541	10.2%
<b>Total Available Resources</b>	<b>\$3,311,289</b>	<b>\$2,523,490</b>	<b>\$7,330,935</b>	<b>\$9,116,809</b>	<b>24.4%</b>

## TRANSIT SYSTEM FUND EXPENDITURE SUMMARY

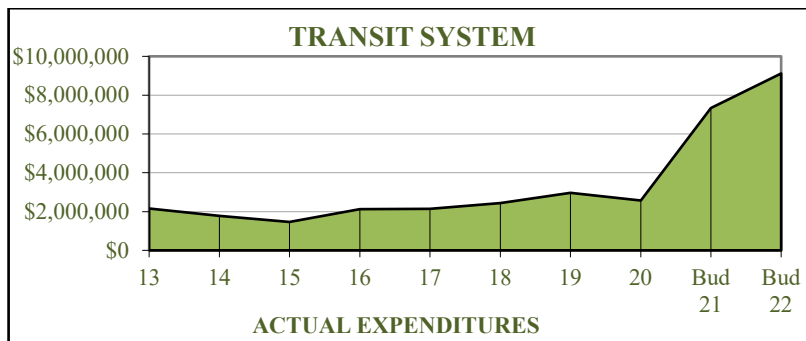
Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Transportation</b>					
Transit System	\$2,576,037	\$2,298,438	\$6,843,786	\$8,123,488	18.7%
Land	0	0	0	0	0.0%
Building	0	0	0	0	0.0%
Improvements Other Than Buildings	0	0	0	0	0.0%
Equipment	0	0	0	0	0.0%
<b>Grants and Aid</b>					
Aid to Private Organization	\$384,549	\$278,433	\$276,489	\$276,489	0.0%
<b>Non-Operational</b>					
Reserve	\$0	\$0	\$210,660	\$716,832	240.3%
<b>GRAND TOTAL</b>	<b>\$2,960,586</b>	<b>\$2,576,871</b>	<b>\$7,330,935</b>	<b>\$9,116,809</b>	<b>24.4%</b>

## 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 2022 BUDGET HIGHLIGHTS:** The budget reflects the continued support through Federal and State grants to operate the transit system of St. Johns County.

**REVENUE:**

Revenue is provided by both Federal Transit Administration and the State (FDOT) grants; and includes matching operating assistance of \$276,489 provided by St. Johns County for public transit.

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personnel Services	\$70,732	\$73,127	\$74,634	\$76,432	\$80,760
Operating Expenses	2,089,530	2,502,910	2,170,688	6,664,356	7,958,405
Capital Outlay	0	0	53,116	102,998	84,323
Aid to Private Org	276,489	384,549	278,433	276,489	276,489
Other	0	0	0	210,660	716,832
<b>TOTAL</b>	<b>\$2,436,751</b>	<b>\$2,960,586</b>	<b>\$2,576,871</b>	<b>\$7,330,935</b>	<b>\$9,116,809</b>



## SPECIAL REVENUE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal – Customer Service: Putting People First

- ◆ Completed the Major Update of the Transit Development Plan; conducted onboard interviews.
- ◆ Received award for FTA funds for 5307 Capital & Operating.
- ◆ 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.
- ◆ Ongoing collaboration with JTA to improve regional mobility.

### KEY OBJECTIVES:

#### St. Johns County Goal – Customer Service: Putting People First

- 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 '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	1	1	1
	Total Operating and Maintenance Expenditures	\$2,245,322	\$1,544,532	\$8,039,165
	Federal/State Grant Portion of O&M Expenditure	1,788,939	1,213,311	6,664,356
O U T P U T	Revenue Hours	59,902	59,902	59,900
	Revenue Miles	940,163	940,159	940,150
	Passenger Trips	337,001	336,533	336,500
E F F I C	Cost Per Revenue Hour	\$34.51	\$52.00	\$53.01
	Cost Per Revenue Mile	\$2.20	\$3.30	\$3.37
	Cost Per Passenger Trip	\$6.13	\$8.23	\$9.41
E F F E C T	% Federal and State Grants to Total Operating and Maintenance Expenditures	87%	85%	87%
	Hours of Operation (Monday – Saturday)	14	14	14
	Vehicles in Maximum Service	29	29	29

## GOLF COURSE FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Charges for Services</b>					
Green Fees	\$474,837	\$568,239	\$470,000	\$165,400	-64.8%
Tax Exempt Green Fees	7,558	2,400	10,500	0	-100.0%
18 Hole Cart Fee	509,768	609,089	480,000	151,500	-68.4%
Tax Exempt Cart Fees	2,770	910	2,400	0	-100.0%
Golf Ball Retrieval Fee	485	0	0	0	0.0%
Cash Short & Over	25	\$253	0	0	0.0%
Sales Discount	2,111	\$1,802	1,830	500	-72.7%
Capital Improvement Surcharge	96,164	\$115,275	90,000	30,000	-66.7%
Tax Exempt Capital Improvement	2,138	\$1,926	1,710	0	-100.0%
Pro Shop Sales	185,097	\$221,962	175,000	50,000	-71.4%
Sales Tax Commission	360	\$360	210	0	-100.0%
Tax Exempt Pro Shop Sales	3,200	\$1,581	1,341	0	-100.0%
<b>Subtotal</b>	<b>\$1,284,513</b>	<b>\$1,523,797</b>	<b>\$1,232,991</b>	<b>\$397,400</b>	<b>-67.8%</b>
<b>Fines &amp; Forfeitures</b>					
Returned Check Charge	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earned - SBA	\$11,520	\$6,123	\$4,889	\$400	-91.8%
Interest Earned - Short Term	0	0	0	0	0.0%
Interest Earned - Money Market	4,982	2,129	2,000	160	-92.0%
Interst Earnings	107	127	64	0	0.0%
FEIT Earnings	1,712	8	0	0	0.0%
Tax Exempt Building Rental	2,700	4,800	3,600	1,200	-66.7%
Rental Income	3,050	1,078	0	1,853	100.0%
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%
Insurance Proceeds	0	0	0	0	0.0%
Miscellaneous	78,449	97,131	60,000	23,600	-60.7%
Tax Exempt Miscellaneous	1,925	1,232	0	0	0.0%
<b>Subtotal</b>	<b>\$104,445</b>	<b>\$112,628</b>	<b>\$70,553</b>	<b>\$27,213</b>	<b>-61.4%</b>
Total Revenue	\$1,388,958	\$1,636,425	\$1,303,544	424,613	-67.4%
Less Statutory Reduction	\$0	\$0	(\$62,792)	(\$21,231)	-66.2%
<b>Est Rev Avail for Appropriation</b>	<b>\$1,388,958</b>	<b>\$1,636,425</b>	<b>\$1,240,752</b>	<b>\$403,382</b>	<b>-67.5%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Forward	\$753,505	\$744,559	\$710,388	\$993,722	39.9%
<b>Total Available Resources</b>	<b>\$2,142,463</b>	<b>\$2,380,984</b>	<b>\$1,951,140</b>	<b>\$1,397,104</b>	<b>-28.4%</b>

## GOLF COURSE FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Culture and Recreation</b>					
Administration	\$546,808	\$206,198	\$647,197	\$467,285	-27.8%
Cart Operations	109,177	123,931	124,413	37,835	-69.6%
Course Maintenance	688,787	694,495	751,562	655,706	-12.8%
Capital Improvement Projects	49,725	64,419	43,000	0	-100.0%
<b>Non-Operational</b>					
Depreciation	\$0	\$0	\$0	\$0	0.0%
Debt Service	0	0	0	0	0.0%
Lease Payments	3,408	90,613	123,982	3,409	-97.3%
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%
<b>Reserves</b>					
Reserve	\$0	\$0	\$258,601	\$232,869	-10.0%
<b>GRAND TOTAL</b>	<b>\$1,397,905</b>	<b>\$1,179,656</b>	<b>\$1,948,755</b>	<b>\$1,397,104</b>	<b>-28.3%</b>

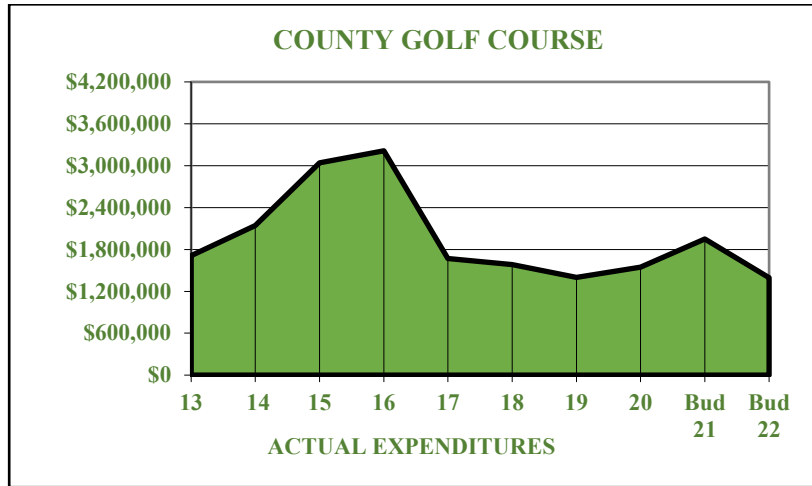
## SPECIAL REVENUE FUNDS

**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 2022 BUDGET HIGHLIGHTS:** The budget reflects significantly decreased operations of the St. Johns Golf Club due to the renovation that has commenced and is expected to take 9 months to complete.

**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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$787,664	\$789,480	\$834,973	\$893,680	\$807,056
Operating Expenses	695,372	555,292	556,553	627,092	\$350,170
Capital Outlay	61,038	49,725	65,996	45,400	3,600
Other	39,377	3,408	90,613	382,583	236,278
<b>TOTAL</b>	<b>\$1,583,387</b>	<b>\$1,397,905</b>	<b>\$1,548,135</b>	<b>\$1,948,755</b>	<b>\$1,397,104</b>

## SPECIAL REVENUE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal: Customer Service: Putting People First

- ◆ Entered into contractual agreement with LateRisers to operate the food and beverage operation.
- ◆ Funded for major renovation including golf course, club house and infrastructure.
- ◆ Scope of work put together to capture needs of the golf course (Larsen Golf), club house (PQH) and infrastructure (Matthews Design) with the available funds.
- ◆ Renovation timeline set and construction companies selected through bid process. Golf Course and infrastructure (Wadsworth Golf), Club house (DiMare).
- ◆ 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 play 9.6 percent while increasing revenue per round by 15.3%.

### KEY OBJECTIVES:

#### St. Johns County Goal: Customer Service: Putting People First

- 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.”
- Provide the best possible player experience through an array of events and opportunities offered by staff and vendors.
- Provide a well maintained, attractive golf course at an affordable price to the County residents and guests.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	6.6	6.6	6.6
	Total Operating and Maintenance Expenditures	1,391,526	1,520,772	1,157,226
	Total Maintenance Budget	694,495	720,205	655,706
O U T P U T	# Golf Rounds Played Annually	56,970	62,437	13,713
	Cost of goods sold	65	66	66
	# Prepaid Pass Holders	110	100	75
E F F I C	Total Revenue per Golf Round Played	\$24.49	\$25.26	\$21.43
	Cost per Acre Maintained (325 acres)	\$2,119	\$2,184	\$2,312
	# Golf Rounds Played / FTE	7,943	8,631	8,712
E F F E C T	% Total Revenue to Program Cost	94%	97%	85%
	% Change in Pro Shop Sales	9%	14.3%	(17.6%)
	% Maintenance Budget of Program Budget	51.2%	50%	49.4%

## SIDEWALK MITIGATION FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Charges for Service</b>					
Developer Sidewalk Fees	\$47,464	\$78,053	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$47,464</b>	<b>\$78,053</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Miscellaneous Revenues</b>					
Interest Earnings - SBA	\$732	\$562	\$0	\$0	0.0%
Interest Earnings - Money Market	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$732</b>	<b>\$562</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$48,196	\$78,615	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
<b>Est Rev Available for Approp</b>	<b>\$48,196</b>	<b>\$78,615</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$14,872	\$48,295	\$53,795	\$108,703	102.1%
<b>Total Available Resources</b>	<b>\$63,068</b>	<b>\$126,910</b>	<b>\$53,795</b>	<b>\$108,703</b>	<b>102.1%</b>

## SIDEWALK MITIGATION FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Transportation</b>					
Sidewalk Expenditures	\$14,774	\$2,800	\$53,795	\$108,703	102.1%
<b>Non-Operational</b>					
Reserve	\$0	\$0	\$0	\$0	0.0%
<b>GRAND TOTAL</b>	<b>\$14,774</b>	<b>\$2,800</b>	<b>\$53,795</b>	<b>\$108,703</b>	<b>102.1%</b>

## EMERGENCY RENTAL ASSISTANCE FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Intergovernmental Revenue</b>					
Economic Environment Fed Grant	\$0	\$0	\$0	\$14,302,149	100.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,302,149</b>	<b>100.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - S.B.A.	\$0	\$0	\$0	\$0	0.0%
Interest Earnings - Short Term	0	0	0	0	0.0%
Interest Earnings - Surplus Funds	0	0	0	0	0.0%
Interest Earnings - Money Market	0	0	0	0	0.0%
FEIT Earnings	0	0	0	0	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$0	\$0	\$0	\$14,302,149	100.0%
Less Statutory Reduction	0	0	0	0	0.0%
<b>Est Rev Available for Approp</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,302,149</b>	<b>100.0%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$0	\$0	\$0	\$0	0.0%
<b>Total Available Resources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,302,149</b>	<b>100.0%</b>

## EMERGENCY RENTAL ASSISTANCE FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Economic Development</b>					
Federal Grant Expenditure	\$0	\$0	\$0	\$14,302,149	100.0%
<b>Non-Operational</b>					
Reserve	\$0	\$0	\$0	\$0	0.0%
Grant Contract Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,302,149</b>	<b>100.0%</b>

## AMERICAN RESCUE PLAN ACT FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Intergovernmental Revenue</b>					
Public Safety Federal Grant	\$0	\$0	\$0	\$25,704,717	100.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,704,717</b>	<b>100.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - S.B.A.	\$0	\$0	\$0	\$0	0.0%
Interest Earnings - Short Term	0	0	0	0	0.0%
Interest Earnings - Surplus Funds	0	0	0	0	0.0%
Interest Earnings - Money Market	0	0	0	0	0.0%
FEIT Earnings	0	0	0	0	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$0	\$0	\$0	\$25,704,717	100.0%
Less Statutory Reduction	0	0	0	0	0.0%
<b>Est Rev Available for Approp</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,704,717</b>	<b>100.0%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$0	\$0	\$0	\$0	0.0%
<b>Total Available Resources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,704,717</b>	<b>100.0%</b>

## AMERICAN RESCUE PLAN ACT FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Economic Development</b>					
Federal Grant Expenditure	\$0	\$0	\$0	\$25,704,717	100.0%
<b>Non-Operational</b>					
Reserve	\$0	\$0	\$0	\$0	0.0%
Grant Contract Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,704,717</b>	<b>100.0%</b>



## FEMA EMERGENCY DISASTER RELIEF FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Intergovernmental Revenue</b>					
Public Safety Federal Grant	\$0	\$0	\$0	\$26,395,343	100.0%
Public Safety State Grant	0	0	0	2,823,590	100.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,218,933</b>	<b>100.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$0	\$0	\$0	\$29,218,933	100.0%
Less Statutory Reduction	0	0	0	0	0.0%
<b>Est Rev Available for Approp</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,218,933</b>	<b>100.0%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$386,412	100.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$386,412</b>	<b>100.0%</b>
Estimated Cash Carryforward	\$0	\$0	\$0	\$4,227,524	100.0%
<b>Total Available Resources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,832,869</b>	<b>100.0%</b>

## FEMA EMERGENCY DISASTER RELIEF FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Public Safety</b>					
Federal Grant Expenditure	\$0	\$0	\$0	\$33,832,869	100.0%
Clerk of Court Services	0	0	0	0	0.0%
Engineering Services	0	0	0	0	0.0%
<b>Non-Operational</b>					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,832,869</b>	<b>100.0%</b>

## VILANO STREET LIGHTING REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Taxes</b>					
Current Ad Valorem Taxes	\$11,359	\$12,202	\$12,783	\$13,477	5.4%
Delinquent Ad Valorem Taxes	3	6	0	0	0.0%
<b>Subtotal</b>	<b>\$11,362</b>	<b>\$12,208</b>	<b>\$12,783</b>	<b>\$13,477</b>	<b>5.4%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$479	\$267	\$440	\$100	-77.3%
Interest Earnings - Tax Collector	21	14	0	0	0.0%
<b>Subtotal</b>	<b>\$500</b>	<b>\$281</b>	<b>\$440</b>	<b>\$100</b>	<b>-77.3%</b>
Total Estimated Revenues	\$11,862	\$12,489	\$13,223	\$13,577	2.7%
Less Statutory Reduction	0	0	(661)	(679)	2.7%
<b>Est Rev Available for Approp</b>	<b>\$11,862</b>	<b>\$12,489</b>	<b>\$12,562</b>	<b>\$12,898</b>	<b>2.7%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$16,853	\$20,107	\$23,673	\$27,707	17.0%
<b>Total Available Resources</b>	<b>\$28,715</b>	<b>\$32,596</b>	<b>\$36,235</b>	<b>\$40,605</b>	<b>12.1%</b>

## VILANO STREET LIGHTING EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Transportation</b>					
Contractual Services	\$0	\$0	\$0	\$0	0.0%
Property Appraiser Fee	162	163	160	160	0.0%
Tax Collector Fee	253	272	278	293	5.4%
Utilities	8,193	6,407	12,000	12,000	0.0%
Other Maintenance	0	255	0	0	0.0%
<b>Non-Operational</b>					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Refund Prior Year Revenues	0	0	0	0	0.0%
Reserve	0	0	23,797	28,152	18.3%
<b>GRAND TOTAL</b>	<b>\$8,608</b>	<b>\$7,097</b>	<b>\$36,235</b>	<b>\$40,605</b>	<b>12.1%</b>

## ELKTON DRAINAGE DISTRICT REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Taxes</b>					
Ad Valorem Tax - Current	\$33,659	\$33,525	\$35,000	\$35,000	0.0%
Ad Valorem Tax - Delinquent	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$33,659</b>	<b>\$33,525</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>0.0%</b>
<b>Micellaneous Revenue</b>					
Interest Earnings - SBA	\$299	\$275	\$100	\$100	0.0%
Interest Earnings - Tax Collector	83	50	0	0	0.0%
<b>Subtotal</b>	<b>\$382</b>	<b>\$325</b>	<b>\$100</b>	<b>\$100</b>	<b>0.0%</b>
Total Estimated Revenues	\$34,041	\$33,850	\$35,100	\$35,100	0.0%
Less Statutory Reduction	0	0	(1,755)	(1,755)	0.0%
<b>Est Rev Available for Approp</b>	<b>\$34,041</b>	<b>\$33,850</b>	<b>\$33,345</b>	<b>\$33,345</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$3,800	\$17,663	\$17,460	\$20,894	19.7%
<b>Total Available Resources</b>	<b>\$37,841</b>	<b>\$51,513</b>	<b>\$50,805</b>	<b>\$54,239</b>	<b>6.8%</b>

## ELKTON DRAINAGE DISTRICT EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Transportation</b>					
Contractual Services	\$175	\$175	\$175	\$175	0.0%
Property Appraiser Fee	350	348	390	390	0.0%
Tax Collector Fee	337	335	361	361	0.0%
Other Maintenance	19,315	29,125	33,352	33,352	0.0%
<b>Non-Operational</b>					
Reserve	\$0	\$0	\$16,527	\$19,961	20.8%
<b>GRAND TOTAL</b>	<b>\$20,177</b>	<b>\$29,983</b>	<b>\$50,805</b>	<b>\$54,239</b>	<b>6.8%</b>

## ST. AUGUSTINE S. STREET LIGHTING REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Taxes</b>					
Current Ad Valorem Taxes	\$46,851	\$50,388	\$52,491	\$56,961	8.5%
Delinquent Ad Valorem Taxes	86	9	0	0	0.0%
<b>Subtotal</b>	<b>\$46,937</b>	<b>\$50,397</b>	<b>\$52,491</b>	<b>\$56,961</b>	<b>8.5%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$1,012	\$645	\$750	\$150	-80.0%
Interest Earnings - Tax Collector	103	71	0	0	0.0%
<b>Subtotal</b>	<b>\$1,115</b>	<b>\$716</b>	<b>\$750</b>	<b>\$150</b>	<b>-80.0%</b>
Total Estimated Revenues	\$48,052	\$51,113	\$53,241	\$57,111	7.3%
Less Statutory Reduction	0	0	(2,662)	(2,856)	7.3%
<b>Est Rev Available for Approp</b>	<b>\$48,052</b>	<b>\$51,113</b>	<b>\$50,579</b>	<b>\$54,255</b>	<b>7.3%</b>
Estimated Cash Carryforward	\$29,263	\$37,348	\$46,883	\$66,200	41.2%
<b>Total Available Resources</b>	<b>\$77,315</b>	<b>\$88,461</b>	<b>\$97,462</b>	<b>\$120,455</b>	<b>23.6%</b>

## ST. AUGUSTINE S. STREET LIGHTING EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Transportation</b>					
Utilities	\$38,204	\$31,030	\$45,000	\$50,000	11.1%
Property Appraiser Fee	720	675	660	660	0.0%
Tax Collector Fee	1,044	1,127	1,140	1,237	8.5%
<b>Non-Operational</b>					
Reserve	\$0	\$0	\$50,662	\$68,558	35.3%
<b>GRAND TOTAL</b>	<b>\$39,968</b>	<b>\$32,832</b>	<b>\$97,462</b>	<b>\$120,455</b>	<b>23.6%</b>

## TREASURE BEACH MSBU REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Taxes</b>					
Current Ad Valorem Taxes	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Special Assessments</b>					
Non Ad Valorem Assessment	\$271,557	\$270,743	\$267,300	\$252,630	-5.5%
Delinquent Non Ad Valorem Assess.	\$2,269	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$273,826</b>	<b>\$270,743</b>	<b>\$267,300</b>	<b>\$252,630</b>	<b>-5.5%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	4,626	1,831	1,500	500	-66.7%
<b>Subtotal</b>	<b>\$4,626</b>	<b>\$1,831</b>	<b>\$1,500</b>	<b>\$500</b>	<b>-66.7%</b>
Total Estimated Revenues	\$278,452	\$272,574	\$268,800	\$253,130	-5.8%
Less Statutory Reduction	0	0	(13,440)	(12,657)	-5.8%
<b>Est Rev Available for Approp</b>	<b>\$278,452</b>	<b>\$272,574</b>	<b>\$255,360</b>	<b>\$240,473</b>	<b>-5.8%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$2	\$0	\$0	\$0	0.0%
<b>Total Available Resources</b>	<b>\$278,454</b>	<b>\$272,574</b>	<b>\$255,360</b>	<b>\$240,473</b>	<b>-5.8%</b>

## TREASURE BEACH MSBU EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Transportation</b>					
Contractual Services	\$5,208	\$5,179	\$4,902	\$5,053	3.1%
Debt Service	98,528	89,356	80,623	71,029	-11.9%
<b>Non-Operational</b>					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	169,835	164,391	-3.2%
<b>GRAND TOTAL</b>	<b>\$103,736</b>	<b>\$94,535</b>	<b>\$255,360</b>	<b>\$240,473</b>	<b>-5.8%</b>

## DEERWOOD LANE ROW MSBU REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Special Assessments</b>					
Road Improvement Assessment	\$10,157	\$10,164	\$10,560	\$0	-100.0%
<b>Subtotal</b>	<b>\$10,157</b>	<b>\$10,164</b>	<b>\$10,560</b>	<b>\$0</b>	<b>-100.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$157	\$60	\$175	\$0	-100.0%
Interest Earnings - Tax Collector	20	14	0	0	0.0%
<b>Subtotal</b>	<b>\$177</b>	<b>\$74</b>	<b>\$175</b>	<b>\$0</b>	<b>-100.0%</b>
Total Estimated Revenues	\$10,334	\$10,238	\$10,735	\$0	-100.0%
Less Statutory Reduction			(537)	0	-100.0%
<b>Est Rev Available for Approp</b>	<b>\$10,334</b>	<b>\$10,238</b>	<b>\$10,198</b>	<b>\$0</b>	<b>-100.0%</b>
Estimated Cash Carryforward	\$0	\$0	\$0	\$0	0.0%
<b>Total Available Resources</b>	<b>\$10,334</b>	<b>\$10,238</b>	<b>\$10,198</b>	<b>\$0</b>	<b>-100.0%</b>

## DEERWOOD LANE ROW MSBU REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Transportation</b>					
Tax Collector Fee	\$203	\$203	\$209	\$0	-100.0%
Debt Service	1,712	1,189	627	0	-100.0%
<b>Non-Operational</b>					
Transfer to Funds	\$0	\$0	\$9,362	\$0	-100.0%
Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$1,915</b>	<b>\$1,392</b>	<b>\$10,198</b>	<b>\$0</b>	<b>-100.0%</b>

## DURBIN CTITF REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Taxes</b>					
Current Ad Valorem Taxes	\$23,393	\$102,939	\$215,741	\$356,290	65.1%
<b>Subtotal</b>	<b>\$23,393</b>	<b>\$102,939</b>	<b>\$215,741</b>	<b>\$356,290</b>	<b>65.1%</b>
<b>Special Assessment</b>					
Road Capacity Fees	\$0	\$2,536	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$2,536</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$2,653	\$2,213	\$2,500	\$250	-90.0%
<b>Subtotal</b>	<b>\$2,653</b>	<b>\$2,213</b>	<b>\$2,500</b>	<b>\$250</b>	<b>-90.0%</b>
Total Estimated Revenues	\$26,046	\$107,688	\$218,241	\$356,540	63.4%
Less Statutory Reduction	0	0	(10,912)	(17,827)	63.4%
<b>Est Rev Available for Approp</b>	<b>\$26,046</b>	<b>\$107,688</b>	<b>\$207,329</b>	<b>\$338,713</b>	<b>63.4%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$97,958	\$124,004	\$231,579	\$347,907	50.2%
<b>Total Available Resources</b>	<b>\$124,004</b>	<b>\$231,692</b>	<b>\$438,908</b>	<b>\$686,620</b>	<b>56.4%</b>

## DURBIN CTITF EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Transportation</b>					
Property Appraiser Fee	\$0	\$0	\$0	\$0	0.0%
Tax Collector Fee	0	0	0	0	0.0%
Contractual Services	0	97,502	0	0	0.0%
<b>Non-Operational</b>					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	438,908	686,620	56.4%
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$97,502</b>	<b>\$438,908</b>	<b>\$686,620</b>	<b>56.4%</b>

## SUMMER HAVEN MSTU REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Taxes</b>					
Current Ad Valorem Taxes	\$56,182	\$70,280	\$73,687	\$88,537	20.2%
<b>Subtotal</b>	<b>\$56,182</b>	<b>\$70,280</b>	<b>\$73,687</b>	<b>\$88,537</b>	<b>20.2%</b>
<b>Intergovernmental Revenue</b>					
Economic Environment State Grant	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$4,707	\$2,971	\$2,500	\$750	-70.0%
<b>Subtotal</b>	<b>\$4,707</b>	<b>\$2,971</b>	<b>\$2,500</b>	<b>\$750</b>	<b>-70.0%</b>
Total Estimated Revenues	\$60,889	\$73,251	\$76,187	\$89,287	17.2%
Less Statutory Reduction	0	0	(3,809)	(4,464)	17.2%
<b>Est Rev Available for Approp</b>	<b>\$60,889</b>	<b>\$73,251</b>	<b>\$72,378</b>	<b>\$84,823</b>	<b>17.2%</b>
Estimated Cash Carryforward	\$173,518	\$214,158	\$284,022	\$337,709	18.9%
<b>Total Available Resources</b>	<b>\$234,407</b>	<b>\$287,409</b>	<b>\$356,400</b>	<b>\$422,532</b>	<b>18.6%</b>

## SUMMER HAVEN MSTU EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Transportation</b>					
Property Appraiser Fee	\$814	\$803	\$915	\$915	0.0%
Tax Collector Fee	1,124	1,406	1,422	1,709	20.2%
Contractual Services	0	0	15,400	0	-100.0%
Maintenance	18,312	1,483	80,314	314	-99.6%
Improvements	0	0	0	380,000	100.0%
<b>Non-Operational</b>					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	258,349	39,594	-84.7%
<b>GRAND TOTAL</b>	<b>\$20,250</b>	<b>\$3,692</b>	<b>\$356,400</b>	<b>\$422,532</b>	<b>18.6%</b>



## COASTAL HIGHWAY MSTU REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Taxes</b>					
Current Ad Valorem Taxes	\$0	\$0	\$21,127	\$24,990	18.3%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,127</b>	<b>\$24,990</b>	<b>18.3%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$621	\$1,560	\$500	\$500	0.0%
<b>Subtotal</b>	<b>\$621</b>	<b>\$1,560</b>	<b>\$500</b>	<b>\$500</b>	<b>0.0%</b>
Total Estimated Revenues	\$621	\$1,560	\$21,627	\$25,490	18.3%
Less Statutory Reduction	0	0	(1,081)	(1,275)	17.9%
<b>Est Rev Available for Approp</b>	<b>\$621</b>	<b>\$1,560</b>	<b>\$20,546</b>	<b>\$24,215</b>	<b>17.9%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$100,000	\$0	\$0	\$0	0.0%
Note Proceeds	\$0	\$12,085,000	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$12,085,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$0	\$80,248	\$65,569	\$228,402	248.3%
<b>Total Available Resources</b>	<b>\$621</b>	<b>\$12,166,808</b>	<b>\$86,115</b>	<b>\$252,617</b>	<b>193.3%</b>

## COASTAL HIGHWAY MSTU EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Culture and Recreation</b>					
Contractual Services	\$18,951	\$6,225	\$17,824	\$0	-100.0%
Clerk of Court Services	1,422	4,080	45,119	0	-100.0%
Property Appraiser Services	0	0	0	265	100.0%
Tax Collector Services	0	0	411	482	17.3%
Operating Supplies	0	3,988	2,626	0	-100.0%
Cost of Issuance	0	47,666	0	0	0.0%
Aid to Government Agencies	0	12,028,522	0	0	0.0%
<b>Non-Operational</b>					
Transfer to Funds	\$0	\$6,937	\$20,135	\$251,870	1150.9%
Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$20,373</b>	<b>\$12,097,418</b>	<b>\$86,115</b>	<b>\$252,617</b>	<b>193.3%</b>

## SOUTH PONTE VEDRA BLVD MSTU REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Taxes</b>					
Current Ad Valorem Taxes	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Intergovernmental Revenue</b>					
Economic Environment State Grant	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$2,791	\$5,160	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$2,791</b>	<b>\$5,160</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$2,791	\$5,160	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
<b>Est Rev Available for Approp</b>	<b>\$2,791</b>	<b>\$5,160</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$450,000	\$449,849	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$450,000</b>	<b>\$449,849</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$0	\$0	\$439,963	\$342,801	-22.1%
<b>Total Available Resources</b>	<b>\$452,791</b>	<b>\$455,009</b>	<b>\$439,963</b>	<b>\$342,801</b>	<b>-22.1%</b>

## SOUTH PONTE VEDRA BLVD MSTU EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Culture and Recreation</b>					
Contractual Services	\$0	\$0	\$0	\$0	0.0%
Clerk of Court Services	2,942	1,377	45,751	0	-100.0%
Engineering Services	0	13,579	386,421	334,176	-13.5%
<b>Non-Operational</b>					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	7,791	8,625	10.7%
<b>GRAND TOTAL</b>	<b>\$2,942</b>	<b>\$14,956</b>	<b>\$439,963</b>	<b>\$342,801</b>	<b>-22.1%</b>

# ***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**

**\$52,684,092**

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**

**\$201,609,367**

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**

**\$33,151,699**

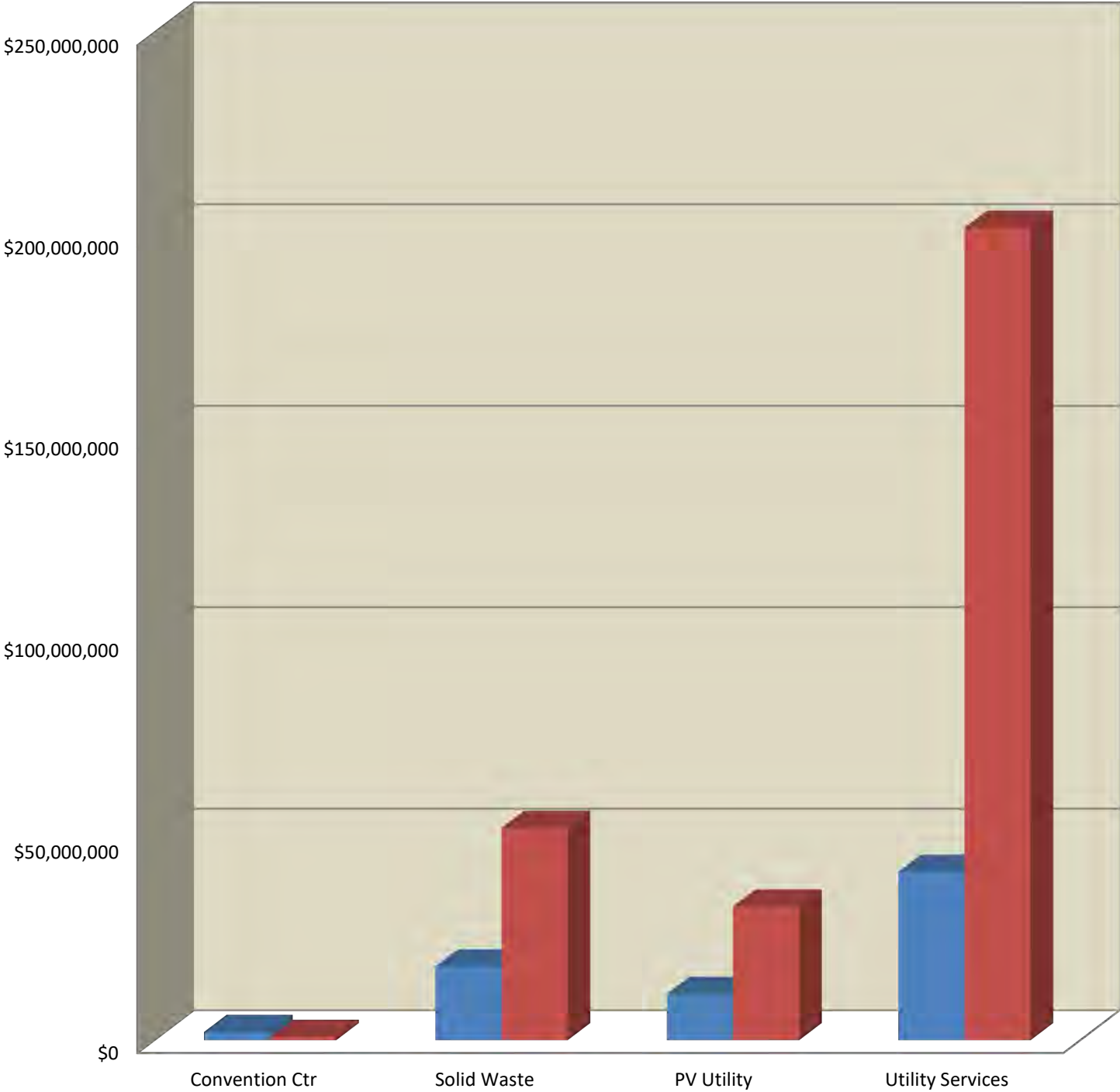
The PV Utility Services Fund initially related to the acquisition of the St. Johns Service Company. This utility was purchased in FY 2006 and serves a portion of the Ponte Vedra area in St. Johns County. The Intercoastal Utility System was added in FY 2008, also serving the Ponte Vedra area. This fund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

**\$804,745**

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. The debt service was satisfied in FY 2021.

# Enterprise Funds 10-Year Budget Comparison FY 2012 and FY 2022



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

## SOLID WASTE ENTERPRISE FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Taxes</b>					
Franchise Fees	\$0	\$0	\$0	\$0	0.0%
Application Fees	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Intergovernmental Revenue</b>					
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%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Charges for Services</b>					
Landfill Cash Sales	235,866	242,749	225,000	250,000	11.1%
Landfill Charge Sales	6,431,663	6,580,043	6,550,000	7,550,000	15.3%
Residential Assessments	5,936,880	4,838,306	5,052,156	5,282,224	4.6%
Delinquent Residential Assessment	38,967	9,542	0	0	0.0%
Residential Collections	9,345,302	10,491,545	10,697,086	11,187,916	4.6%
Delinquent Residential Collections	57,882	16,095	0	0	0.0%
Residential Recycling	3,115,065	4,873,204	5,711,156	5,214,707	-8.7%
Delinquent Recycling	19,293	6,224	0	0	0.0%
Recycling Revenue	44,107	30,193	40,000	40,000	0.0%
<b>Subtotal</b>	<b>\$25,225,025</b>	<b>\$27,087,901</b>	<b>\$28,275,398</b>	<b>\$29,524,847</b>	<b>4.4%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$539,759	\$410,829	\$419,436	\$216,718	-48.3%
Net Increase in FV of Investments	408,216	394,330	0	0	0.0%
Surplus Property Sale	9,540	31,864	0	0	0.0%
Refund Prior Year Expenditure	0	75,840	0	0	0.0%
Other Revenue	22	17	0	0	0.0%
<b>Subtotal</b>	<b>\$957,537</b>	<b>\$912,880</b>	<b>\$419,436</b>	<b>\$216,718</b>	<b>-48.3%</b>
Total Revenue	\$26,182,562	\$28,000,781	\$28,694,834	\$29,741,565	3.6%
<b>Est Rev Avail for Appropriation</b>	<b>\$26,182,562</b>	<b>\$28,000,781</b>	<b>\$28,694,834</b>	<b>\$29,741,565</b>	<b>3.6%</b>
<b>Other Financing Sources</b>					
Advance From Funds	\$0	\$0	\$281,316	\$754,952	168.4%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$281,316</b>	<b>\$754,952</b>	<b>168.4%</b>
Estimated Cash Forward	\$13,578,155	\$19,706,690	\$20,287,546	\$22,187,575	9.4%
<b>Total Available Resources</b>	<b>\$39,760,717</b>	<b>\$47,707,471</b>	<b>\$49,263,696</b>	<b>\$52,684,092</b>	<b>6.9%</b>

## SOLID WASTE ENTERPRISE FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Physical Environment</b>					
Long-term Care	\$446,933	\$237,008	\$394,734	\$390,020	-1.2%
Facility Operations	9,553,567	10,595,245	11,409,550	13,574,821	19.0%
Residential Collections	10,136,369	10,978,216	12,005,499	13,040,304	8.6%
Recycling Collections	4,478,228	4,771,542	5,327,037	5,705,097	7.1%
<b>Non-Operational</b>					
Debt Service	\$0	\$0	\$0	\$0	0.0%
Depreciation	342,599	376,603	400,000	400,000	0.0%
Salary & Benefit Compensation	3,960	0	11,500	11,500	0.0%
Pension Expense Adjustment	0	0	0	0	0.0%
Asset Disposition	0	7	0	0	0.0%
Amortization	0	0	0	0	0.0%
Transfer to Funds	0	0	0	0	0.0%
Advance to Funds	5,000,000	0	0	0	0.0%
Reserve	\$0	\$0	\$12,178,273	\$13,936,344	14.4%
Post - Closure Reserve	0	0	3,784,757	3,558,666	-6.0%
Special Contingency Reserve	0	0	3,744,881	2,067,340	-44.8%
Department Reserves	0	0	7,465	0	-100.0%
<b>GRAND TOTAL</b>	<b>\$29,961,656</b>	<b>\$26,958,621</b>	<b>\$49,263,696</b>	<b>\$52,684,092</b>	<b>6.9%</b>

## ENTERPRISE FUNDS

**SERVICE AREA:** PHYSICAL ENVIRONMENT

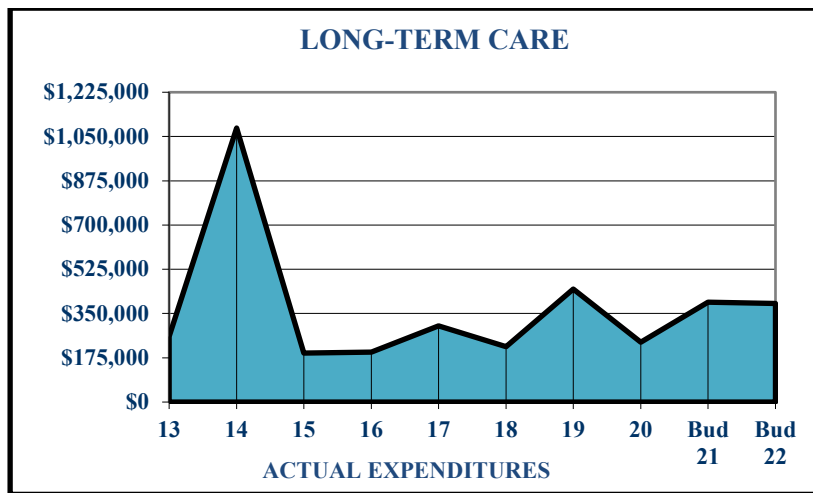
**DEPARTMENT:** SOLID WASTE MANAGEMENT

**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 2022 BUDGET HIGHLIGHTS:** The budget primarily represents normal operating expenditures as well as funding in Capital Outlay related to SCADA implementation for the leachate pump station at Tillman Ridge Landfill.

**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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$95,056	\$107,367	\$115,042	\$116,266	\$125,341
Operating Expenses	\$123,786	\$143,410	\$88,846	\$154,623	\$234,679
Capital Outlay	\$0	196,156	\$33,120	\$123,845	\$30,000
<b>TOTAL</b>	<b>\$218,842</b>	<b>\$446,933</b>	<b>\$237,008</b>	<b>\$394,734</b>	<b>\$390,020</b>

## ENTERPRISE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ Continued maintenance and storm water drainage improvements at the closed Phase II Landfill.
- ◆ Maintained a clean compliance record with the Florida Department of Environmental Protection (FDEP).
- ◆ Improvements to the leachate collection system and automation of pump system for the closed Phase II Landfill and transfer station.
- ◆ Secondary use of the closed Phase I North landfill for dredge materials drying and soil material reuse.
- ◆ Continued support for secondary use for the public at the closed Phase I South landfill for BMX and RC Flyers Club remote control recreational airplanes.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Customer Service: Putting People First

- Ensure the closed Phase II Landfill is properly maintained in accordance with the FDEP closure permit.
- Continue assessment and storm water drainage improvements at the closed Phase II Landfill.
- Continue ground water monitoring and support for secondary use for the public at the closed Phase I Landfill.
- Maintain a clean compliance record with the FDEP.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	1.4	1.4	1.5
	Total Operating and Maintenance Expenditures	\$203,888	\$258,679	\$360,020
O U T P U T	Acres maintained	290	290	290
	Post Closure Reserve	\$4,112,666	\$3,784,757	\$3,558,666
E F F I C	Cost per Acre of Closed Landfill	\$703	\$892	\$1,241
	Program Cost per Capita (Adjusted for Inflation)	\$0.78	\$0.94	\$1.24
	% Program Cost / Post Closure Reserve	5.0%	6.8%	10.1%
E F F E C T	% of Days that Environmental Standards are Met	100%	100%	100%
	# of Secondary Use Applications	2	2	2



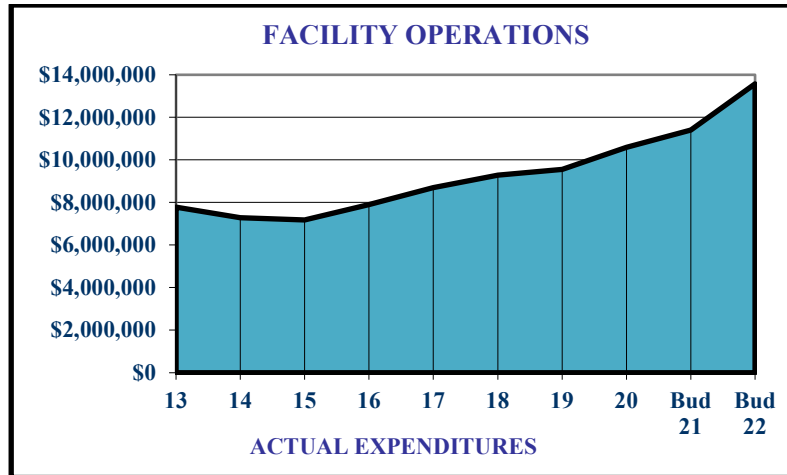
## ENTERPRISE FUNDS

**SERVICE AREA:** PHYSICAL ENVIRONMENT  
**DEPARTMENT:** SOLID WASTE MANAGEMENT  
**PROGRAM:** FACILITY OPERATIONS

**PROGRAM DESCRIPTION:**

Solid Waste Facility Operations administers the contract to operate, transport and dispose of solid waste that arrives at the Tillman Ridge and Stratton Road Transfer Stations and operates the scale houses at both facilities. Additional responsibilities include management of the inter-local agreements with the City of St. Augustine and the City of St. Augustine Beach, (1) disposal, (2) residential, (16) commercial and (31) construction/demolition franchises, public outreach, education programs, household hazardous waste collection and processing, and responding to citizen or business service requests.

**MISSION:** To manage the contract for the operation and transportation for out-of-County disposal of the County’s solid waste. This also includes the proper control of all hazardous waste, as well as review and enforcement of the waste collection franchises. To ensure all environmental requirements are met and all contract obligations are met in a timely manner.



**FY 2022 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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$673,807	\$673,155	\$749,991	\$722,122	\$751,193
Operating Expenses	\$8,509,707	\$8,862,205	\$9,619,130	\$10,320,796	\$12,253,628
Capital Outlay	\$97,899	\$15,210	\$226,124	\$366,632	\$570,000
Other Expenses	\$0	\$2,995	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$9,281,413</b>	<b>\$9,553,565</b>	<b>\$10,595,245</b>	<b>\$11,409,550</b>	<b>\$13,574,821</b>

## ENTERPRISE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal – Customer Service: Putting People First

- ◆ Scheduled and attended HOA and community group meetings in the effort to work with community partners to support residents through public education and community engagement. Developed and provided outreach presentations pertaining to the department’s programs and community engagement initiatives.
- ◆ 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.
- ◆ Implemented a shift to a virtual platform by creating videos, digital presentations, and activities to provide to schools and HOA’s in St. Johns County. This allows the department to continue to provide a channel of public engagement in order to expand our outreach program.
- ◆ Participated in public events and supported numerous groups in the County to promote waste reduction, recycling, and sustainability through the development of promotional and educational materials and supplies
- ◆ Executed Non-Exclusive Franchise Agreements with 31 independent contractors for the hauling of construction and demolition debris within the County.

### KEY OBJECTIVES:

#### St. Johns County Goal – Customer Service: Putting People First

- Continue to improve response time to customer service needs and increase community outreach.
- Educate and expand the household hazardous waste collection program to ensure opportunities in all areas of the County.

#### St. Johns County Goal – Financial Stewardship: Fiscally Sound and Financially Stable

- Improve contract management and monitoring of disposal, residential, construction & demolition, and commercial hauling franchises.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	7.20	7.25	7.65
	Total Operating and Maintenance Expenditures	\$10,369,120	\$11,609,212	\$13,004,821
O U T P U T	Avg. Daily Tons Solid Waste Processed	653	709	748
	Gallons of Leachate Managed	553,190	394,790	475,000
	Tons of Waste Processed	204,533	222,000	234,000
E F F I C	Program Cost Per Ton	\$50.73	\$52.31	\$55.55
	Program Cost per Capita (Adjusted for Inflation)	\$39.59	\$42.14	\$44.87
E F F E C T	Number of Illegal Dumping / Littering Complaints	301	387	430
	% of Days that Environmental Standards are Met	100%	100%	100%
	Assessment per User Parcel	\$57.00	\$57.00	\$57.00

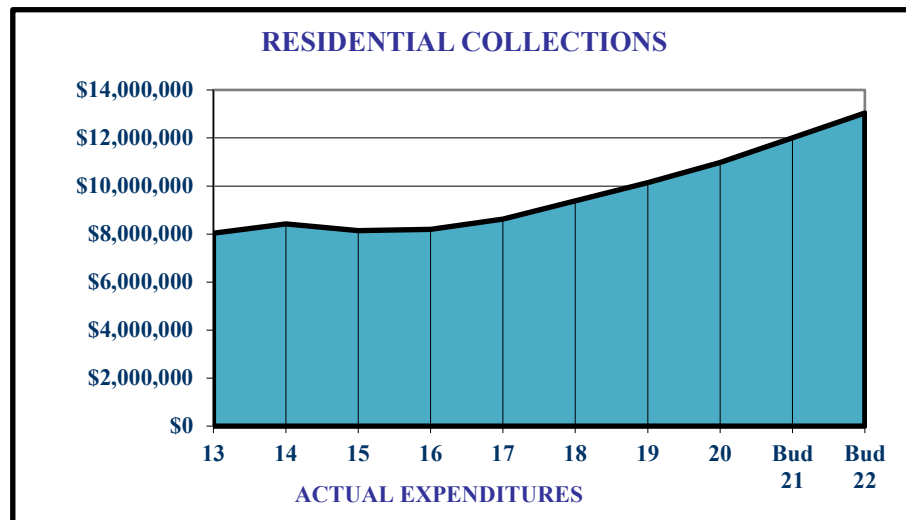
## ENTERPRISE FUNDS

**SERVICE AREA:** PHYSICAL ENVIRONMENT  
**DEPARTMENT:** SOLID WASTE MANAGEMENT  
**PROGRAM:** RESIDENTIAL COLLECTIONS

**PROGRAM DESCRIPTION:**

In 1994 a municipal service benefit unit (MSBU) was established to ensure that each household within the unincorporated area of the County is provided curbside waste collection service. Beginning in FY 2001 the Residential Collections Department was also charged with checking the assessment system daily and verifying that all residential units receiving service are being assessed.

**MISSION:** To provide a high service level of uninterrupted residential waste collection to households throughout the County.



**FY 2022 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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$355,987	\$425,879	\$438,099	\$472,686	\$508,406
Operating Expenses	\$9,020,945	\$9,710,491	\$10,540,116	\$11,532,813	\$12,531,898
Capital Outlay	0	0	0	0	0
<b>TOTAL</b>	<b>\$9,376,932</b>	<b>\$10,136,370</b>	<b>\$10,978,215</b>	<b>\$12,005,499</b>	<b>\$13,040,304</b>

## ENTERPRISE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal – Customer Service: Putting People First

- ◆ Developed new educational material pertaining to the departments programs and services for residents, commercial businesses, schools, and community groups. This information is distributed through the mail, across the scales, public presentations, at community collection events, and all other outreach related events.
- ◆ Branded a new mascot for the department to further expand educational efforts and effectively engage residents, students, and the community as part of the departments outreach program.
- ◆ Updated the department’s website on recyclestjohns.com to reflect the departments outreach initiatives and services. This includes videos, logo/slogan, brochures, and additional resources that are beneficial for the community.
- ◆ Created new presentations, videos, and outreach collateral by using remote tools and technologies that are effective in reaching the community. This allowed the department to continue delivering educational content and continue actively communicating with residents and students.
- ◆ Worked on an improved system to send electronic transfers of the monthly Certificates of Occupancy (CO’s) to the residential franchised haulers database.
- ◆ Continued to work with GIS, conducting a thorough review and update of MSBU Assessment Units and associated database for improved accuracy.

#### KEY OBJECTIVES:

#### St. Johns County Goal – Customer Service: Putting People First

- 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 '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	6.5	6.5	7.0
	Total Operating and Maintenance Expenditures	\$10,978,215	\$11,854,670	\$13,040,304
O U T P U T	Number of Parcels Served	90,786	95,108	99,846
	Residential Solid Waste Collected (tons)	84,898	89,081	93,281
	Customer Service Requests Per Month	342	381	410
E F F I C	Program Cost per Parcel	\$120.92	\$124.64	\$130.60
	Program Cost per Solid Waste Ton Collected	\$129.31	\$133.08	\$139.80
	Program Cost per Capita (Adjusted for Inflation)	\$41.92	\$43.03	\$44.99
E F F E C T	% Complaints to Parcels Served	1.3%	2.9%	3.3%
	Assessment per User Parcel	\$118.00	\$118.00	\$118.00
	% Change in Assessment	0%	0%	0%

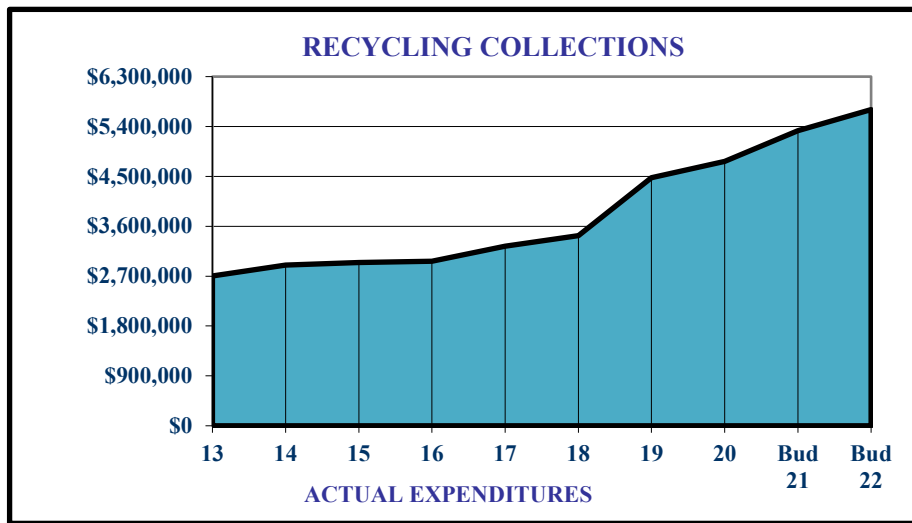
## ENTERPRISE FUNDS

**SERVICE AREA:** PHYSICAL ENVIRONMENT  
**DEPARTMENT:** SOLID WASTE MANAGEMENT  
**PROGRAM:** RECYCLING COLLECTIONS

**PROGRAM DESCRIPTION:**

Recycling collection accounts for the residential curbside recycling program in the unincorporated portion of the County. The program is also responsible for ensuring residential service assessment and establishing new service.

**MISSION:** To provide convenient, cost-effective and efficient collection of recyclable materials from non-exempt residential properties within the unincorporated areas of St. Johns County; reduce reliance on virgin natural resources through recycling, and enhance environmental quality by increasing landfill life expectancy.



**FY 2022 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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$203,157	\$238,602	\$237,283	\$256,979	\$262,663
Operating Expenses	\$3,227,561	\$4,239,626	\$4,534,259	\$5,070,058	\$5,442,434
Capital Outlay	0	0	0	0	0
<b>TOTAL</b>	<b>\$3,430,718</b>	<b>\$4,478,228</b>	<b>\$4,771,542</b>	<b>\$5,327,037</b>	<b>\$5,705,097</b>

## ENTERPRISE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ Continued to update outreach content, including brochures and the Solid Waste website to ensure that accurate information is available to the public. This information 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 educational presentations, digital outreach videos, and additional content to St. Johns County schools. These presentations focus on reducing waste, sustainability, 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.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable

- Evaluate the cost per ton of recycled material through the curbside collection system.

#### St. Johns County Goal -- Customer Service: Putting People First

- 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 '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	3.5	3.5	3.5
	Total Operating and Maintenance Expenditures	\$4,771,542	\$5,238,325	\$5,705,097
O U T P U T	Number of Parcels Serviced	90,786	95,108	99,846
	Recyclable Materials Collected – Residential Tons	24,267	25,799	27,182
E F F I C	Program Cost per Parcel	\$52.56	\$55.08	\$57.14
	Program Cost per Recycling Ton Collected	\$196.63	\$203.04	\$209.89
	Program Cost per Capita (Adjusted for Inflation)	\$18.22	\$19.01	\$19.68
E F F E C T	% Total Participants (Residential) in Recycling	35%	35%	35%
	Residential Recycling (% of Residential Waste)	29%	29%	29%
	Assessment per User Parcel	\$55.00	\$55.00	\$55.00

# WHAT DOES MY COUNTY UTILITY BILL PAY FOR?

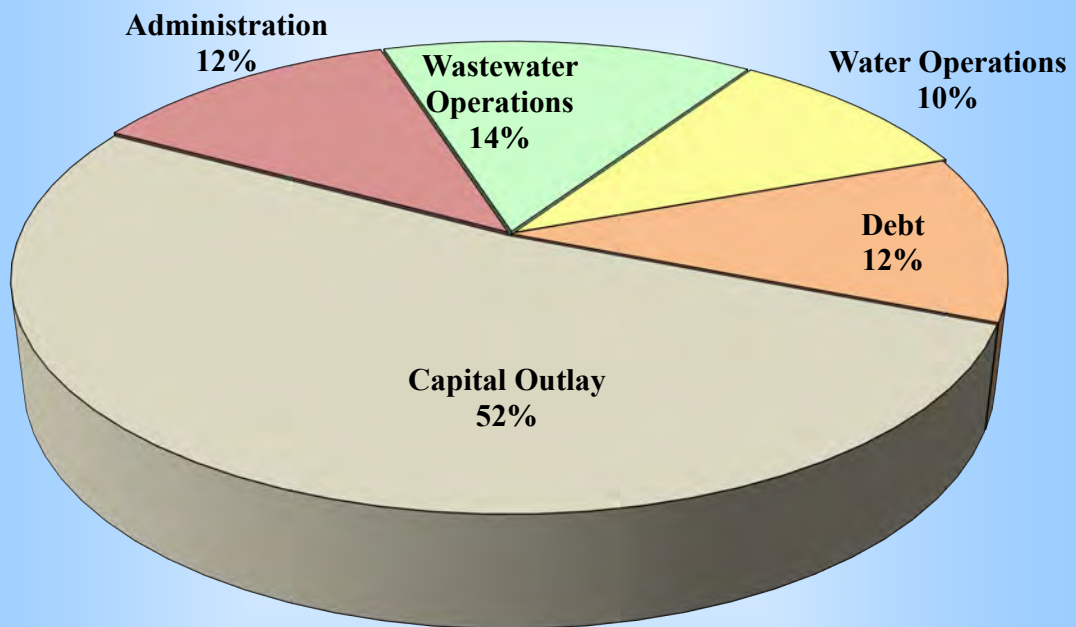


Chart represents Main Utility only and does not include the Ponte Vedra Utility Services operation.

## UTILITY SERVICES FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Licenses &amp; Permits</b>					
Plan Check Fees	\$407,784	\$401,346	\$368,000	\$660,000	79.3%
<b>Subtotal</b>	<b>\$407,784</b>	<b>\$401,346</b>	<b>\$368,000</b>	<b>\$660,000</b>	<b>79.3%</b>
<b>Intergovernmental Revenue</b>					
Physical Environment State Grant	\$0		\$0		0.0%
Other Physical Environment Grant	120,300		0		0.0%
Public Safety Federal Grant	0	229,830	106,728	0	-100.0%
Transportation State Grant	0	0	659,003	659,003	0.0%
Management Services	1,147,259	1,191,953	1,304,412	962,618	-26.2%
<b>Subtotal</b>	<b>\$1,267,559</b>	<b>\$1,421,783</b>	<b>\$2,070,143</b>	<b>\$1,621,621</b>	<b>-21.7%</b>
<b>Charges for Services</b>					
Water Sales	\$19,866,850	\$21,645,557	\$20,160,000	\$22,233,268	10.3%
Service Fees	738,116	577,511	600,000	600,000	0.0%
Meter Installations	590,519	756,363	597,500	1,070,000	79.1%
Water Unit Connection Fees	3,021,096	3,449,728	2,454,672	4,295,676	75.0%
Sewer Fees	17,016,390	18,398,787	17,868,000	19,922,620	11.5%
Sewer Unit Connection Fees	3,839,187	3,653,358	3,107,760	5,438,580	75.0%
Leachate Treatment	3,752	2,895	3,600	3,600	0.0%
Lab Fees	2,402	0	0	0	0.0%
Oil & Grease Revenue	52,425	50,985	52,250	52,250	0.0%
Reuse Unit Connection Fee	177,302	221,643	300,000	450,000	50.0%
Reuse Water Sales	833,039	1,101,716	900,000	1,104,000	22.7%
Filing/Application Fees	7,050	8,700	9,000	9,600	6.7%
Pretreatment Permit Fees	0	8,500	1,750	0	-100.0%
Telemetry Fees	124,516	81,250	81,250	81,250	0.0%
Service Charge on Returned Checks	13,753	6,943	15,000	15,000	0.0%
<b>Subtotal</b>	<b>\$46,286,397</b>	<b>\$49,963,936</b>	<b>\$46,150,782</b>	<b>\$55,275,844</b>	<b>19.8%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$1,437,568	\$1,311,023	\$1,331,936	\$788,618	-40.8%
Net Increase in FV of Investments	1,840,825	1,892,360	0	0	0.0%
Tax Exempt Building Rental	60,143	61,346	60,143	60,143	0.0%
Lease of Communications	0	6,291	20,450	20,450	0.0%
Sale of Surplus Property	12,555	16,361	0	0	0.0%
Non Ad Valorem Assessment	21,723	25,854	22,230	22,230	0.0%
Refund Prior Year Expenditures	59,404	0	0	0	0.0%
Other Revenue	12,149	27,087	0	0	0.0%
<b>Subtotal</b>	<b>\$3,444,367</b>	<b>\$3,340,322</b>	<b>\$1,434,759</b>	<b>\$891,441</b>	<b>-37.9%</b>
Total Revenue	\$51,406,107	\$55,127,387	\$50,023,684	\$58,448,906	16.8%
<b>Est Rev Avail for Appropriation</b>	<b>\$51,406,107</b>	<b>\$55,127,387</b>	<b>\$50,023,684</b>	<b>\$58,448,906</b>	<b>16.8%</b>



## UTILITY SERVICES FUND REVENUE SUMMARY, Cont.

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Other Financing Sources</b>					
Advance From Funds	\$0	\$0	\$281,316	\$754,952	168.4%
State Revolving Loan Proceeds	0	0	30,169,314	24,406,772	-19.1%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,450,630</b>	<b>\$25,161,724</b>	<b>-17.4%</b>
Estimated Cash Forward	\$84,481,105	\$91,604,578	\$101,389,381	\$117,998,737	16.4%
<b>Total Available Resources</b>	<b>\$135,887,212</b>	<b>\$146,731,965</b>	<b>\$181,863,695</b>	<b>\$201,609,367</b>	<b>10.9%</b>

## UTILITY SERVICES FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Physical Environment</b>					
Administration	\$7,691,402	\$8,890,693	\$9,054,122	\$10,792,076	19.2%
Water Treatment	3,738,709	4,131,209	4,102,381	4,657,077	13.5%
Transmission & Distribution	2,815,801	3,339,699	2,333,963	2,808,874	20.3%
Laboratory Services	553,744	618,033	614,833	627,324	2.0%
Wastewater Treatment	5,358,114	6,002,422	6,319,537	7,096,836	12.3%
Lift Stations & Lines	2,662,747	2,550,987	2,670,610	3,151,526	18.0%
Industrial Pre-Treatment	155,330	170,512	170,870	183,120	7.2%
SCADA	536,317	553,740	657,389	753,795	14.7%
State Revolving Loan Projects	47,037	7,735,468	28,058,054	24,918,254	-11.2%
Capital Projects	10,996,949	8,529,621	41,216,271	44,897,665	8.9%
Disaster Recovery	145,398	(335)	0	0	0.0%
<b>Non-Operational</b>					
Debt Service	\$7,220,788	\$6,517,333	\$7,274,386	\$4,670,393	-35.8%
Depreciation	14,960,599	15,746,756	14,799,119	15,908,083	7.5%
Salary & Benefit Compensation	44,619	0	0	0	0.0%
Bad Debt Expense	55,565	214,333	0	0	0.0%
Asset Disposition	10,052	10	0	0	0.0%
Bond Amortization	197,955	197,955	187,065	209,789	12.1%
Miscellaneous Expense	5,176,259	2,720	0	0	0.0%
<b>Reserves</b>					
Working Capital Reserve	\$0	\$0	\$10,037,895	\$10,991,994	9.5%
Reserve	0	0	3,744,881	2,067,340	-44.8%
Current Account Reserve	0	0	13,285,965	22,293,217	67.8%
Reserve for Capital Outlay	0	0	22,496,935	34,626,496	53.9%
Customer Deposits	0	0	1,608,151	1,710,269	6.4%
R & R Fund Reserve	0	0	1,901,400	2,107,794	10.9%
Department Reserves	0	0	4,025,385	0	-100.0%
Debt Service Reserve	0	0	7,304,483	7,137,445	-2.3%
<b>GRAND TOTAL</b>	<b>\$62,367,385</b>	<b>\$65,201,156</b>	<b>\$181,863,695</b>	<b>\$201,609,367</b>	<b>10.9%</b>

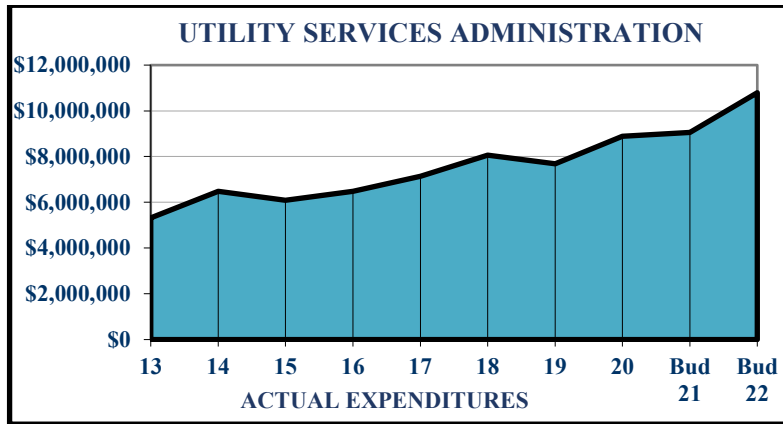
## ENTERPRISE FUNDS

**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 101,031 combined water and sewer Equivalent Residential Connections (ERC’s). This program administers and coordinates utility management reporting, reviews engineering drawings, manages construction projects 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 Plan (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 program). This program also oversees the Ponte Vedra Utility Services system.

**MISSION:** To provide safe and high quality potable drinking water, reliable wastewater and reclaimed water service to all County customers. The Department will continue to enforce design standards for new installations, 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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects an increase of 1.00 FTE due to a position being transferred to this department. In addition, there is an increase in Other Expenses for a two year cost participation agreement with St Johns River Water Management District.

**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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$4,675,765	\$4,433,388	\$5,211,769	\$5,090,966	\$5,579,573
Operating Expenses	3,169,963	3,199,378	3,480,969	3,780,556	4,080,979
Capital Outlay	217,012	58,636	197,955	182,600	209,860
Other	0	0	0	0	921,664
<b>TOTAL</b>	<b>\$8,062,740</b>	<b>\$7,691,402</b>	<b>\$8,890,693</b>	<b>\$9,054,122</b>	<b>\$10,792,076</b>

## ENTERPRISE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal -- Customer Service: Putting People First**

- ◆ Completed 2020 Utility Annual Report for customers and stakeholders.

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- ◆ Applied for grant projects with the St. Johns River Water Management District and HMGP programs.
- ◆ Maintained the Integrated Water Resource Plan to address the County’s future water supply.

### KEY OBJECTIVES:

#### **St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable**

- Maintain long term financial viability through affordable rates and charges for our customers.
- Manage annual financial performance to achieve superior credit market ratings.

#### **St. Johns County Goal -- Customer Service: Putting People First**

- Provide a timely response to customer inquiries and requests.
- Manage an accessible platform for billing and access to customer account information.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	60.60	61.65	62.65
	Total Operating and Maintenance Expenditures	\$8,692,738	\$8,599,702	\$9,660,552
	Total Utility CIP Budget Managed	\$16,265,089	\$14,556,834	\$69,815,919
O U T P U T	Number of Service Requests Performed	20,298	18,970	25,000
	Number of Work Orders Issued	8,094	9,470	9,750
	Number of Customer Accounts (Water ERC’s)	52,425	55,216	57,977
E F F I C	% Program Cost of Total Utility Budget (excluding Reserves)	13.3%	9.8%	8.0%
	Customer Accounts per Billing/CS Staff	4,369	4,601	4,831
	Number of Meters Read & Billed per Month	41,065	44,144	47,455
E F F E C T	Average Monthly Utility Bill – 5.5k gals. (Water & Sewer)	\$73.22	\$73.92	\$77.62
	Lost Time due to Workplace Accidents (days)	0	0	0
	% of Customers on Credit Card /ACH/Alternative Payment Methods	79%	82%	85%

## ENTERPRISE FUNDS

**SERVICE AREA:** PHYSICAL ENVIRONMENT

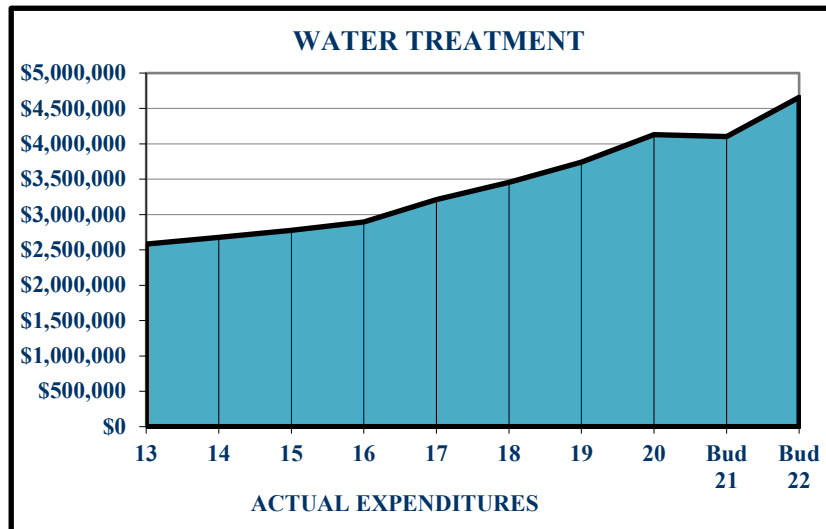
**DEPARTMENT:** UTILITY SERVICES

**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 for a total combined capacity of 19.824 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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects increases in operating expenses due to a JEA rate increase and chemicals.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$925,675	\$1,070,167	\$1,203,451	\$1,123,071	\$1,247,128
Operating Expenses	2,528,110	2,665,420	2,880,838	2,948,310	3,357,849
Capital Outlay	2,526	3,122	46,920	31,000	52,100
<b>TOTAL</b>	<b>\$3,456,311</b>	<b>\$3,738,709</b>	<b>\$4,131,209</b>	<b>\$4,102,381</b>	<b>\$4,657,077</b>

## ENTERPRISE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- ◆ Completed design and construction of replacement well TR43 at CR214 wellfield.
- ◆ Substantial completion of 6.0 MGD to 9.0 MGD upgrades at the Northwest Water Plant.
- ◆ Started design of Reverse Osmosis skid and electrical upgrades at the Hastings Water Plant.
- ◆ Completed construction of the Northeast Booster pump and storage tank upgrades.
- ◆ Completed delivery of Water Quality Reports to all utility customers.

### KEY OBJECTIVES:

#### **St. Johns County Goal -- Customer Service: Putting People First**

- Provide consistent and transparent communication of pertinent environmental and water quality information to our customers.

#### **St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play**

- Monitor the expansion of water resource availability through the implementation and continual improvement of the Utility's strategic Integrated Water Resource Plan.

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- Develop and manage an inventory of equipment for redundancy of critical mechanical and electrical system components.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	13	13	13
	Total Operating and Maintenance Expenditures	\$4,084,289	\$4,065,673	\$4,604,977
O U T P U T	Millions of Gallons Pumped and Purchased	3,698.0	3,738.3	3,962.6
	Concentrate Pumped in Millions of Gallons	179.12	181.45	190.86
	Number of Customer Accounts (Water ERC's)	52,425	55,216	57,977
E F F I C	Program Cost / Million Gallons Pumped/Purchased	\$1.10	\$1.09	\$1.16
	Program Cost per Customer Account	\$77.91	\$73.63	\$79.43
	Average Flow (MGD) / FTE	.779	.788	.835
E F F E C T	% of Days in Federal/State Compliance	100%	100%	100%
	% Preventive Maintenance Completed on Schedule	85%	90%	90%
	Number of Certified Operators	12	13	13

## ENTERPRISE FUNDS

**SERVICE AREA:** PHYSICAL ENVIRONMENT

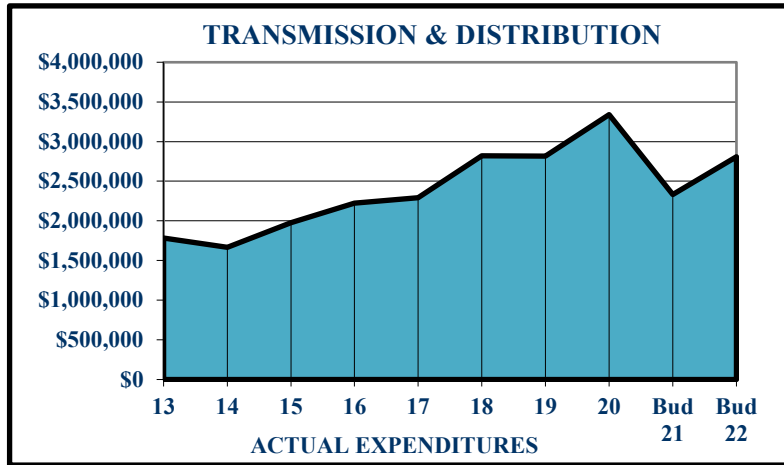
**DEPARTMENT:** UTILITY SERVICES

**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 1,206 miles of water, sewer and reuse mains throughout the utility service area and has approximately 55,000 water/sewer/reuse residential equivalencies connected. This program also maintains approximately 3,806 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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects an increase in Capital Outlay due to a replacement Vaccon truck.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$1,367,513	\$1,423,259	\$1,654,965	\$1,562,498	\$1,700,075
Operating Expenses	1,250,277	1,300,349	1,558,023	520,965	569,799
Capital Outlay	202,304	92,193	126,711	250,500	539,000
<b>TOTAL</b>	<b>\$2,820,094</b>	<b>\$2,815,801</b>	<b>\$3,339,699</b>	<b>\$2,333,963</b>	<b>\$2,808,874</b>

## ENTERPRISE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal - Infrastructure: Prioritizing Today and Planning for Tomorrow**

- ◆ Completed construction of 1430' of new water and sewer mains.
- ◆ Processed approximately 16,846 utility locate work orders.
- ◆ Completed 1,801 work orders for a variety of maintenance issues.
- ◆ Maintained approximately 388 miles of gravity sewer collection infrastructure.

#### **St. Johns County Goal -- Customer Service: Putting People First**

- ◆ Completed 1,100 fire hydrant inspections.
- ◆ Responded and completed 193 after hour emergency call outs.

### KEY OBJECTIVES:

#### **St. Johns County Goal -- Customer Service: Putting People First**

- Provide consistent and transparent communication of pertinent environmental and water quality information to our customers.

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- Utilize and improve the Utility's Maintenance Management System (MMS) to allow for corrective and proactive maintenance of utility assets.
- Update Utility Standards and an Asset Management Plan biennially to facilitate management of utility infrastructure, including a programmatic renewal and replacement (R&R) program.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTE's)	22	22	22
	Total Operating and Maintenance Expenditures	\$3,212,988	\$2,004,046	\$2,269,874
O U T P U T	Length of New Water & Sewer Mains Installed (in feet)	1,430'	600'	850'
	# of Taps Installed	123	170	180
	# of Water and Sewer Line Locates	16,846	25,510	27,500
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	70%	91%	91%

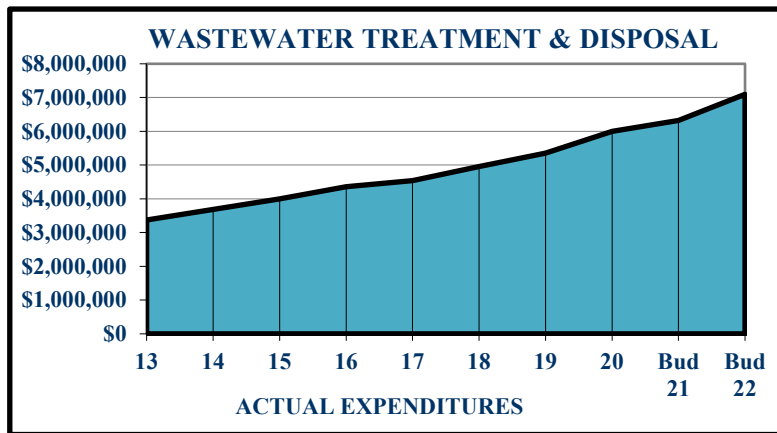
## ENTERPRISE FUNDS

**SERVICE AREA:** PHYSICAL ENVIRONMENT  
**DEPARTMENT:** UTILITY SERVICES  
**PROGRAM:** WASTEWATER TREATMENT & DISPOSAL

**PROGRAM DESCRIPTION:**

This program is responsible for treating and disposing domestic wastewater to protect the environment of St. Johns County. The system also produces on an annual average 2,378,500 gallons per day of reuse water. Aerobic sludge is accepted from local private facilities, which is processed for 100% reuse. The Wastewater Program maintains and oversees six (6) wastewater treatment facilities throughout the County. These include facilities at Anastasia Island (4,950,000 gallons/day), NW WWTP (3,000,000 gallons/day), SR 16 and I-95 (1,000,000 gallons/day), SR 207/Cypress Lakes (250,000 gallons/day), Hastings (120,000 gallons/day), and Bartram Oaks (20,000 gallons/day). The total capacity of the system is 9,340,000 gallons per 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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects a decrease of one (1) FTE that was transferred to the Administration Department and an increase in operating and capital outlay expenses. Operating increases are due to sludge hauling and nonrecurring maintenance. Capital increases due to equipment and replacement vehicle.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$1,597,183	\$1,830,348	\$2,023,769	\$2,070,123	\$2,170,253
Operating Expenses	3,285,463	3,510,137	3,808,528	\$4,186,814	4,815,783
Capital Outlay	72,053	17,629	170,124	62,600	110,800
<b>TOTAL</b>	<b>\$4,954,699</b>	<b>\$5,358,114</b>	<b>\$6,002,421</b>	<b>\$6,319,537</b>	<b>\$7,096,836</b>



## ENTERPRISE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- ◆ Initiated design of cloth filter system for 207 WWTF
- ◆ Completed thermal imaging of all wastewater treatment facilities main electrical systems.
- ◆ Completed annual vibration analysis and follow-up repairs on the motor control panels at all wastewater plants.
- ◆ Initiated design of UV disinfection system and in plant reuse system at the Anastasia Island WWTF
- ◆ Initiated replacement of influent pump station at AI WWTP
- ◆ Initiated the design of a new solids holding tank at AI WWTP
- ◆ Initiated Phase 2 of design of SR16 Wastewater Treatment Plant improvements.
- ◆ Initiated design-build of the new Hastings WWTP
- ◆ Expanded supply of residential reclaimed water for irrigation to Utility customers.

### KEY OBJECTIVES:

#### St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play

- Maximize cost effective, beneficial reuse, thus limiting nutrient discharge to surface water bodies.

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- Develop and manage an inventory of equipment for redundancy of critical mechanical and electrical system components.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N F R A S T R U C T U R E	Number of Full-time Equivalents (FTEs)	24	25	24
	Total Operating and Maintenance Expenditures	\$5,832,297	\$6,317,317	\$6,986,036
O U T P U T	Number of Customer Accounts (Sewer ERCs)	43,115	45,815	48,106
	Million Gallons Treated and or Wholesaled per Year	1,780	1,837	1,957
	Dry Tons of Solids Processed	1,133	1,244	1,400
E F F I C I E N C Y	Cost per Gallons Treated and/or Sold	\$3.28	\$3.44	\$3.57
	Average Flow (MGD) / FTE	0.203	0.201	0.223
	Operating Cost per Customer Account (Sewer ERCs)	\$135.27	\$137.89	\$145.22
E F F E C T I V E	% of FDEP Inspections in Compliance	100%	100%	99%
	% Preventative Maintenance Completed on Schedule	100%	100%	100%
	% of Certified Operators	91%	87.5%	100%

## ENTERPRISE FUNDS

**SERVICE AREA:** PHYSICAL ENVIRONMENT

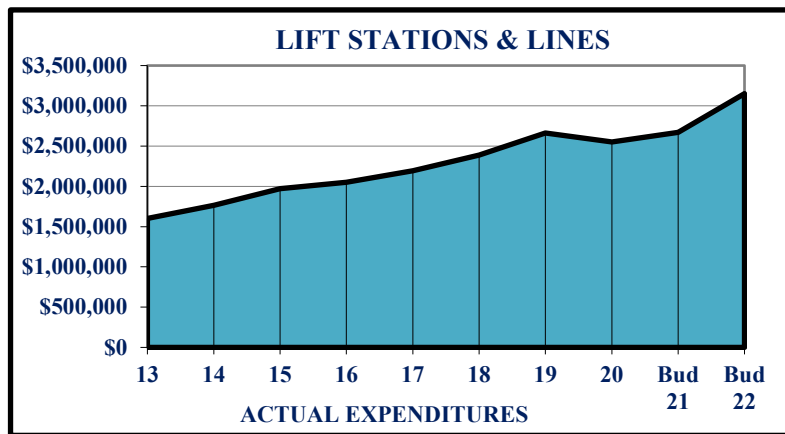
**DEPARTMENT:** UTILITY SERVICES

**PROGRAM:** SEWER LIFT STATIONS

**PROGRAM DESCRIPTION:**

This program is responsible for the operation and maintenance of approximately 297 lift stations including 7 wastewater treatment and 4 water treatment plants as well as all well field pumping systems. 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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects an increase of 2.000 FTEs and an increase in capital outlay due to three vehicles (two replacement and one new).

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$1,228,865	\$1,290,922	\$1,488,161	\$1,359,278	\$1,617,099
Operating Expenses	975,675	1,101,757	1,013,038	1,107,343	1,159,027
Capital Outlay	183,000	270,068	49,788	203,989	375,400
<b>TOTAL</b>	<b>\$2,387,540</b>	<b>\$2,662,747</b>	<b>\$2,550,987</b>	<b>\$2,670,610</b>	<b>\$3,151,526</b>

**MAJOR ACCOMPLISHMENTS LAST YEAR:**

**St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- ◆ Completed the rehabilitation of 9 lift stations to County Standards.
- ◆ Completed 19 telemetry installations for remote monitoring and control.
- ◆ Installed odor control upgrades at 19 (nineteen) lift stations (14 hi-vent odor control units, 2 carbon odor control units & 3 biological odor control units).
- ◆ Initiated Vac Truck clean-out program.

**KEY OBJECTIVES:**

**St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- Utilize and improve the Utility’s Maintenance Management System (MMS) to allow for corrective and proactive maintenance of utility assets.
- Develop and manage an inventory of equipment for redundancy of critical mechanical and electrical system components.
- Update Utility Standards and an Asset Management Plan biennially to facilitate management of utility infrastructure, including a programmatic renewal and replacement (R&R) program.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N F R A S T R U C T U R E	Number of Full-Time Equivalents (FTE's)	21	21	23
	Total Operating and Maintenance Expenditures	\$2,501,199	\$2,296,348	\$2,776,126
	Total Number of Lift Stations	288	297	310
O U T P U T	Number of Lift Stations Rebuilt	8	8	8
	Number of Wetwells Refurbished	10	10	8
E F F I C I E N C Y	Average Hours per Employee per Call Out	3	3	3
	Average # of Call Outs per Month	30	40	44
	Lift Stations / FTE	13.7	14.1	13.5
E F F E C T	% Response Time Within 60 minutes	100%	100%	100%
	Time Loss Due to Workplace Accidents (days)	0	0	0
	% of Employees Licensed and/or Certified	90%	90%	90%

## ENTERPRISE FUNDS

**SERVICE AREA:** PHYSICAL ENVIRONMENT

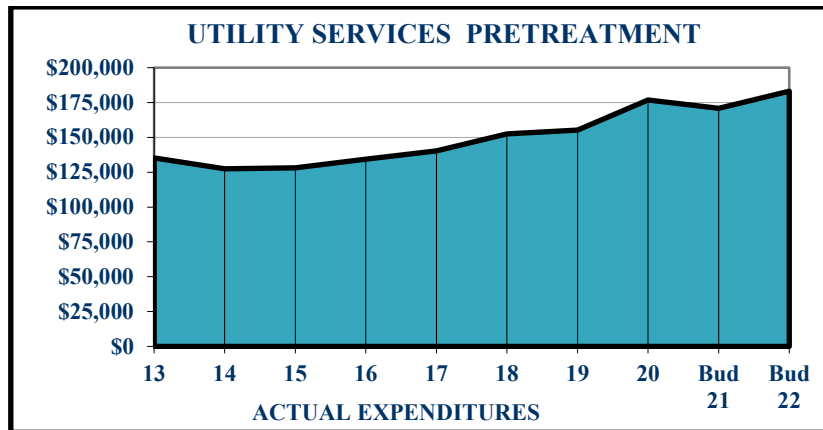
**DEPARTMENT:** UTILITY SERVICES

**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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects normal operating conditions.

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$142,780	\$142,152	\$160,611	\$147,328	\$159,379
Operating Expenses	9,795	13,178	9,901	23,542	23,741
Capital Outlay	0	0	0	0	0
<b>TOTAL</b>	<b>\$152,575</b>	<b>\$155,330</b>	<b>\$170,512</b>	<b>\$170,870</b>	<b>\$183,120</b>

## ENTERPRISE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Customer Service: Putting People First

- ◆ Established 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:

#### St. Johns County Goal -- Customer Service: Putting People First

- Provide consistent and transparent communication of pertinent environmental and water quality information to our customers.

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- Utilize and improve the Utility's Maintenance Management System (MMS) to allow for corrective and proactive maintenance of utility assets.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTE's)	2	2	2
	Total Operating and Maintenance Expenditures	\$170,512	\$168,016	\$183,120
O U T P U T	Number of Establishment Permits	330	350	350
	Revenue generated by other Establishments	\$50,985	\$52,250	\$52,250
	Other revenue generated	\$2,895	\$2,462	\$3,600
E F F I C	# of Inspections Performed per Inspector	600	750	760
	Program Cost per Establishment Permit	\$517	\$480	\$523
	# of Grease Traps/ Interceptors Approved for New Food Establishments	50	70	50
E F F E C T	\$ of Revenue Generated from Violations	\$100	\$200	\$100
	# 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

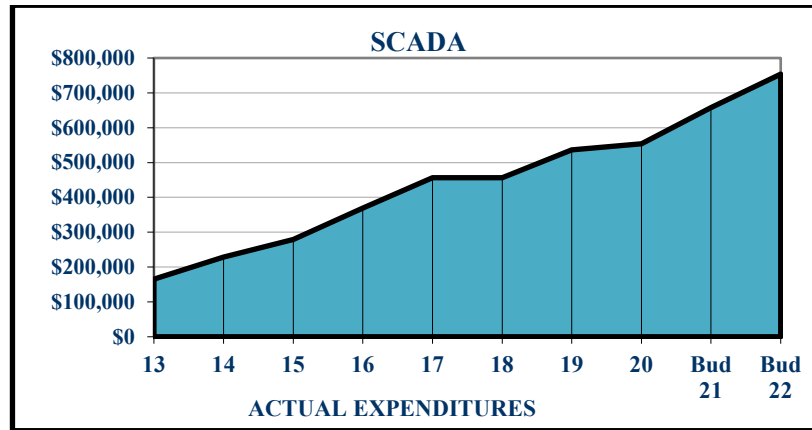
**DEPARTMENT:** UTILITY SERVICES

**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, Reclaimed Water and Lift Station facilities. Management and staff oversee daily operations related to SCADA, Instrumentation and Control. They are responsible for operations, troubleshooting, maintenance, diagnosing and performance of corrective steps to resolve problems with network communications and software configurations and hardware for the proper functionality and operations of the SCADA system. The goal is to support operations 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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects an increase in operating expenses for replacing analog equipment with digital and upgrading controls.

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$341,252	\$383,089	\$420,976	\$420,243	\$461,221
Operating Expenses	114,881	128,161	111,669	233,746	291,374
Capital Outlay	0	25,067	21,095	3,400	1,200
<b>TOTAL</b>	<b>\$456,133</b>	<b>\$536,317</b>	<b>\$553,740</b>	<b>\$657,389</b>	<b>\$753,795</b>

## ENTERPRISE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- ◆ Completed the SCADA Alarm categorization project with all of the Wastewater plants. These are anticipated to decrease the number of nuisance alarms and unwarranted overtime (OT) call outs.
- ◆ Integrated and connected Hastings Essex, Main Street and Park Avenue lift stations to the County SCADA system and communicating through the new 4RF radio master at Flagler Estates Tower.
- ◆ Completed the NE WTP and Fruit Cove WWTP to Master LS projects.
- ◆ Converted the entire Tillman Ridge well field to TransNet 900 Digital Radio communications. All wells have a direct High speed link directly to the CR-214 plant.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- Utilize and improve the Utility's Maintenance Management System (MMS) to allow for corrective and proactive maintenance of utility assets.
- Develop and manage an inventory of equipment for redundancy of critical mechanical and electrical system components.
- Update Utility Standards and an Asset Management Plan biennially to facilitate management of utility infrastructure, including a programmatic renewal and replacement (R&R) program.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTE's)	5	5	5
	Total Operating and Maintenance Expenditures	\$532,645	\$630,474	\$752,595
	Total Number of RTU's	261	271	299
O U T P U T	# of RTU's Upgraded / Replaced	20	20	28
	# of Antenna Systems Refurbished / Replaced	20	20	40
	# of Work Orders Completed	409	500	500
E F F I C	RTU's / FTE	52	54	60
	% Program Cost of Total Utility Budget (excluding Reserves)	0.8%	0.7%	0.6%
	Work Orders Completed / Program Employee	82	100	100
E F F E C T	Time Loss Due to Workplace Accident (days)	0	0	0

## ENTERPRISE FUNDS

**SERVICE AREA:** PHYSICAL ENVIRONMENT

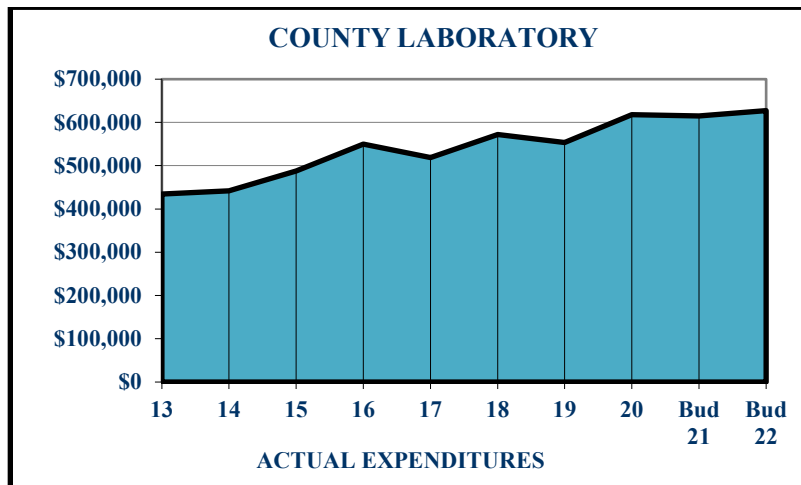
**DEPARTMENT:** UTILITY SERVICES

**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 2022 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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$414,778	\$416,885	\$474,366	\$435,631	\$450,413
Operating Expenses	145,280	130,892	133,767	165,702	166,411
Capital Outlay	12,381	5,967	9,900	13,500	10,500
<b>TOTAL</b>	<b>\$572,439</b>	<b>\$553,744</b>	<b>\$618,033</b>	<b>\$614,833</b>	<b>\$627,324</b>



## ENTERPRISE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- ◆ The laboratory continued to be proficient with all NELAC requirements.
- ◆ Laboratory began surface water quality testing on the intra-coastal waterway to help gather background/baseline data for potential WRF expansions in St. Johns County.
- ◆ The laboratory completed design on a new facility to relocate off the barrier island to a centrally located site, which is out of the flood zone and evacuation zone.
- ◆ The laboratory continues testing for e coli at Hastings NW and SR16 WRF to meet new permit requirements.
- ◆ The laboratory accommodated several interns that were working with the Utility Engineering Department on various projects for St Johns County.
- ◆ The laboratory has continued to build upon the Integrated Laboratory Information Management System (LIMS) with Water Information Management Systems (WIMS) to automate monthly Discharge Monitoring Reports (DMR).
- ◆ The laboratory continues using Everbridge software to notify the public of boil water notices.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- Utilize and improve the Utility’s Maintenance Management System (MMS) to allow for corrective and proactive maintenance of utility assets.
- Update Utility Standards and an Asset Management Plan biennially to facilitate management of utility infrastructure, including a programmatic renewal and replacement (R&R) program.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTE's)	5	5	5
	Total Operating and Maintenance Expenditures	\$608,133	\$582,766	\$616,824
	Number of Samples Received	17,000	16,884	17,000
O U T P U T	# of Reports Issued	3,000	2,945	3,000
	Number of Parameters Requested	18,950	19,621	19,700
	Total Lab Fee Revenue	\$0	\$0	\$0
E F F I C	# of Analytical Tests Conducted Per Analyst	4,737	4,979	5,000
	% Reports Provided on Time	100%	100%	100%
	Program Cost as a % of Total Utilities Expense	0.9%	0.7%	0.5%
E F F E C T	% Accuracy on Water Standards Testing	99%	99%	99%
	% Accuracy on Water Pollution Testing	99%	99%	99%
	% Accuracy on Discharge Monitoring Reporting	100%	100%	100%

## ENTERPRISE FUNDS

**SERVICE AREA:** PHYSICAL ENVIRONMENT

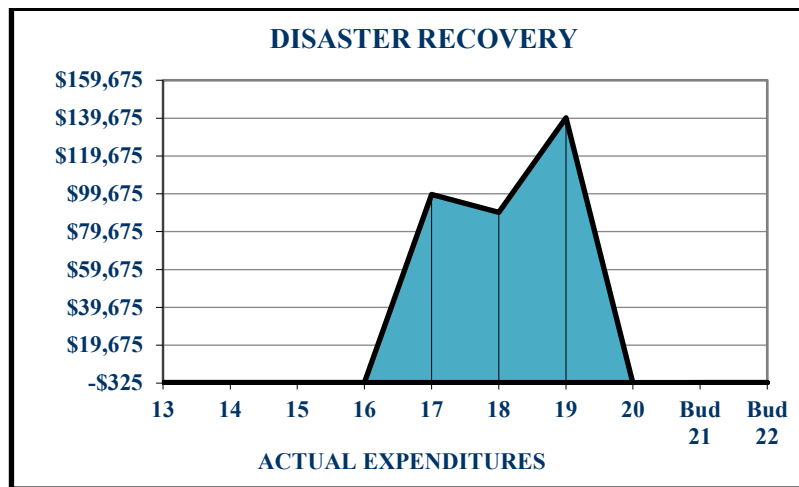
**DEPARTMENT:** UTILITY SERVICES

**PROGRAM:** DISASTER RECOVERY

**PROGRAM DESCRIPTION:**

The Disaster Recovery Department was created in FY 2017 after St. Johns County received substantial damage from Hurricane Matthew. This department will track disaster recovery related revenues and expenditures for the Utility Enterprise Fund.

**MISSION:** To record disaster recovery revenues and expenditures for the Utility Enterprise Fund.



**FY 2022 BUDGET HIGHLIGHTS:** No activity is projected for FY 2022.

**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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	19,371	145,398	-335	0	0
Capital Outlay	70,530	0	0	0	0
<b>TOTAL</b>	<b>\$89,901</b>	<b>\$145,398</b>	<b>\$- 335</b>	<b>\$0</b>	<b>\$0</b>

## 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.

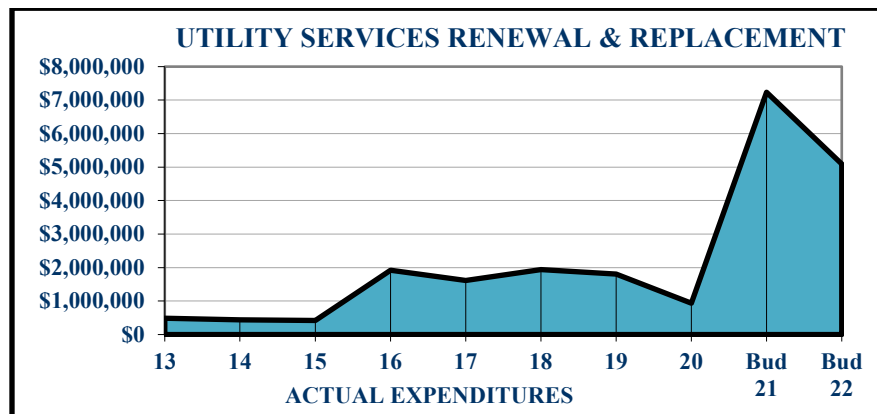
**Sewage Lift Stations:** R&R program within sewage lift stations including FDEP requirements.

**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 '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Anastasia Island WWTP	\$0	\$0	\$54,490	\$1,296,910	\$1,014,804
Countywide Force Mains	0	0	0	950,000	1,350,000
CR 214 Water Plant Well Field	0	0	0	175,000	90,000
CR 214 WTP	0	0	0	75,000	306,016
Infiltration Inflow	0	0	0	992,473	60,000
Northwest Plant Well Field	0	0	0	0	0
Northwest WTP	0	0	0	75,758	75,000
Sewage Lift Stations	1,937,217	1,803,514	879,001	2,525,668	653,019
SR 16 WWTP	0	0	0	103,530	100,000
NW WWTP	0	0	0	90,000	90,000
Water Booster Stations	0	0	0	467	0
Water Mains	0	0	0	950,047	1,350,000
<b>TOTAL</b>	<b>\$1,937,217</b>	<b>\$1,803,514</b>	<b>\$933,491</b>	<b>\$7,234,853</b>	<b>\$5,088,839</b>

## ENTERPRISE FUNDS

**SERVICE AREA:** PHYSICAL ENVIRONMENT

**DEPARTMENT:** UTILITY SERVICES

**PROGRAM:** UTILITY SERVICES STATE REVOLVING LOAN PROJECTS

**AI Waste Water Treatment Plant:** Projects for ultraviolet light disinfection, reclaimed pumping improvements and concrete solids holding tank.

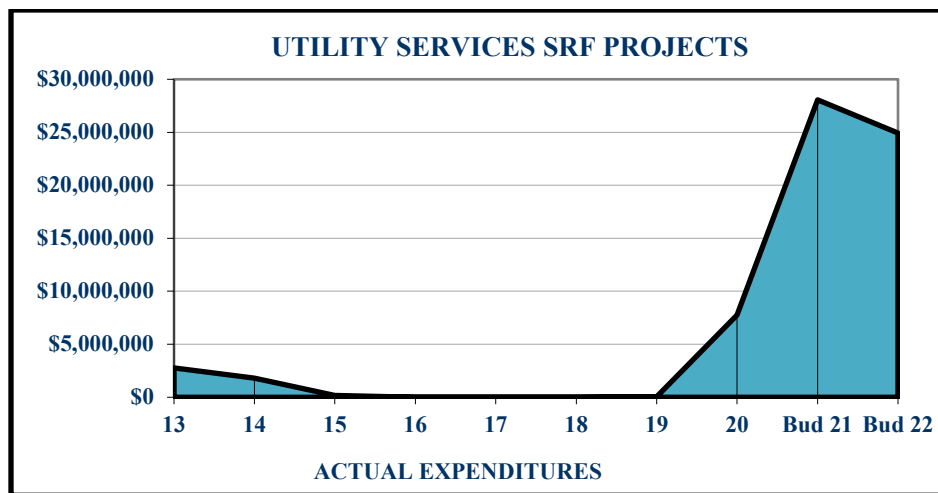
**Northwest Water Treatment Plant:** Improvements to the Bartram Oaks Water Treatment Plant in the NW Service Area.

**Infiltration Inflow:** Projects for Manhole rehabilitation, inspection and design for manhole rehabilitation.

**Sewage Lift Stations:** Projects for design and construction of lift station rehabilitation.

**SR 16 Waste Water Treatment Plant:** Improvements to SR 16 WWTP headworks, clarifier splitter box, drainage, BNR, and blower.

**Water Boosters:** Improvements to existing booster stations.



**REVENUES:**

The listed Utility Services Projects are funded from the State Revolving Loan Program (SRF) and related debt service is funded through Utility water and sewer rates.

**EXPENDITURES:**

State Revolving Loan Projects	Actual Expense FY '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
AI Waste Water Treatment Plant	\$0	\$0	\$0	\$5,599,729	\$6,476,018
NW Water Treatment Plant	0	0	4,883,207	2,941,723	544,872
Infiltration Inflow	0	0	0	2,956,800	2,925,916
Sewage Lift Stations	0	0	0	13,219,206	9,160,447
SR 16 WWTP	0	0	0	2,913,603	5,692,443
Water Booster Stations	0	0	2,852,261	426,993	118,558
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,735,468</b>	<b>\$28,058,054</b>	<b>\$24,918,254</b>

## 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.

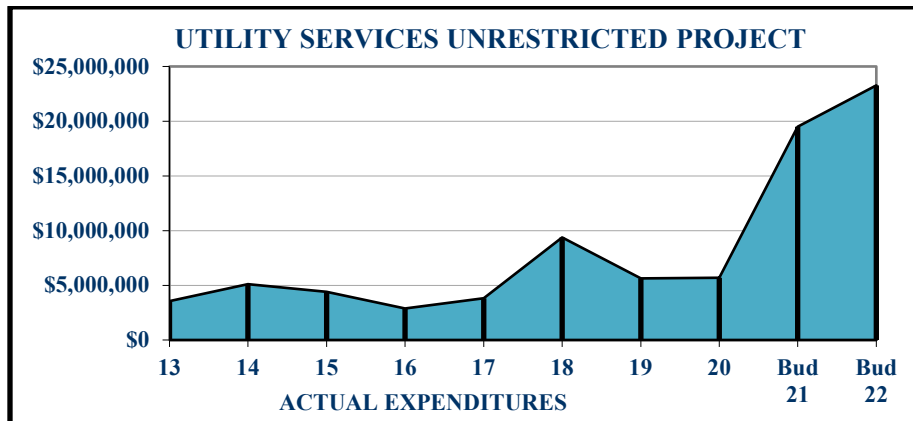
**SR 16 WWTP:** Upgrades necessary to improve treatment process and reclaimed water distribution.

**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:**

<b>Unrestricted Revenue Projects</b>	<b>Actual Expense FY '18</b>	<b>Actual Expense FY '19</b>	<b>Actual Expense FY '20</b>	<b>Adopted Budget FY '21</b>	<b>Adopted Budget FY '22</b>
Building Office Expansion	\$1,252,592	\$646,171	\$825,365	\$124,802	\$475,047
AI Wastewater Treatment Plant	1,109,118	296,120	615,368	3,011,938	4,368,998
Countywide Force Mains	1,287,926	381,230	863,958	1,100,408	1,958,949
CR 214 Well Field	0	137,149	499,827	842,860	1,394,002
CR 214 Water Treatment Plant	378,072	82,666	183,608	862,878	13,977
Engineering Studies	239,900	135,680	419,660	1,390,260	1,758,155
GIS Mapping	287,427	397,519	423,303	1,031,382	1,150,925
Hastings	377,263	258,206	93,956	970,574	587,254
Infiltration Inflow	139,798	340,714	52,307	362,696	580,172
Meter Infrastructure	0	0	0	1,182,000	2,550,954
Northwest Plant Well Field	1,430,886	474,290	0	340,496	690,000
Northwest Wastewater Treatment Plant	0	0	0	139,441	0
Northwest Water Treatment Plant	28,491	27,409	17,620	45,309	40,928
Reuse Force Mains	199,518	0	0	1,761,967	1,631,376
Sewage Lift Stations	1,763,923	1,189,808	613,292	2,232,099	1,718,023
SR 16 Wastewater Treatment Plant	189,940	1,092,704	417,456	1,401,475	1,246,029
SR 207 Wastewater Treatment Plant	0	0	0	162,328	519,528
Telemetry	109,676	60,101	217,146	396,305	420,824
Water Booster Stations	0	49,935	26,214	615,885	755,397
Water Mains	570,963	51,907	423,961	1,513,893	1,409,688
<b>TOTAL</b>	<b>\$9,365,493</b>	<b>\$5,621,609</b>	<b>\$5,693,041</b>	<b>\$19,488,996</b>	<b>\$23,270,226</b>

## 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.

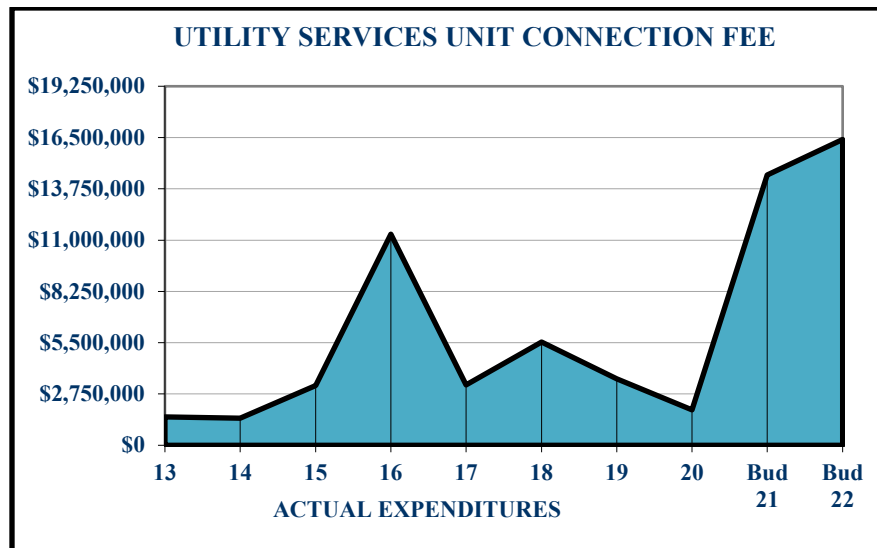
**SR 207 Wastewater Treatment Plant:** Improvements to reclaim water distribution at plant.

**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:**

<b>Unit Connection Fee Projects</b>	<b>Actual Expense FY '18</b>	<b>Actual Expense FY '19</b>	<b>Actual Expense FY '20</b>	<b>Adopted Budget FY '21</b>	<b>Adopted Budget FY '22</b>
AI Wastewater Treatment Plant	\$0	\$0	\$0	\$649	\$0
CR 214 Water Plant Improvements	267,441	0	0	2,451	0
Building Office Expansion	0	26	1,365,263	2,634,737	2,880,065
CR 214 Wellfield	0	0	0	0	0
Engineering Studies	0	0	0	0	0
Force Mains	0	232,930	300,784	3,223,308	0
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	102,439	9,723	0	1,909,839	1,639,611
Northwest Water Treatment Plant	294,822	800,147	20,718	28,664	23,950
Northwest Wastewater Treatment Plant	0	0	0	1,078	0
Reuse Force Mains	0	0	0	25,774	0
SR 16 Wastewater Treatment Plant	0	143,129	0	3,311	0
SR 207 Wastewater Treatment Plant	0	0	0	0	3,000,000
Sewage Lift Stations	0	0	0	386	0
Telemetry System	0	0	0	0	0
Water Booster Stations	3,010,908	2,119,528	175,750	202,163	3,134,231
Water Mains	1,855,320	255,313	40,573	6,460,062	5,860,743
<b>TOTAL</b>	<b>\$5,530,930</b>	<b>\$3,560,796</b>	<b>\$1,903,088</b>	<b>\$14,492,422</b>	<b>\$16,538,600</b>



## DEBT SERVICE FUNDS

### UTILITY SERVICES DEBT SERVICE, State Revolving Loan 550100

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.

<b>REVENUE CATEGORY</b>	
<b>Water &amp; Sewer Charges</b>	\$542,437
<b>Balance Forward</b>	<u>0</u>
<b>Grand Total</b>	\$542,437

<b>APPROPRIATION CATEGORY</b>	
<b>Principal</b>	\$391,423
<b>Interest</b>	151,014
<b>Paying Agent Fees</b>	<u>0</u>
<b>Grand Total</b>	\$542,437

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	\$391,423	\$151,014	\$542,437
2023	401,717	141,088	542,805
2024	412,283	130,465	542,748
2025	423,126	119,563	542,689
2026	434,255	108,374	542,629
2027	445,676	96,890	542,566
2028	457,398	85,105	542,503
2029	469,428	73,009	542,437
2030-34	<u>2,538,961</u>	<u>172,603</u>	<u>2,711,564</u>
<b>Total Outstanding Debt</b>	<b>\$5,974,267</b>	<b>\$1,078,111</b>	<b>\$7,052,378</b>

## DEBT SERVICE FUNDS

### UTILITY SERVICES DEBT SERVICE, State Revolving Loan DW550140

In 1994, the County began participation with the State Revolving Fund (SRF) Loan Program to generally finance necessary capital improvements to the County Water and Sewer System. The State Program generally has low interest rates and is payable in semi-annual installments. The interest rate for this loan is 1.27% with a term of 20 years. First payment is due on June 15, 2021.

<b>REVENUE CATEGORY</b>	
<b>Water &amp; Sewer Charges</b>	\$194,034
<b>Balance Forward</b>	<u>0</u>
<b>Grand Total</b>	\$194,035

<b>APPROPRIATION CATEGORY</b>	
<b>Principal</b>	\$152,070
<b>Interest</b>	41,965
<b>Capitalized Interest</b>	<u>0</u>
<b>Grand Total</b>	\$194,035

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	\$152,070	\$ 41,965	\$194,035
2023	146,589	37,556	184,145
2024	148,456	35,682	184,138
2025	150,348	33,783	184,131
2026	152,263	31,861	184,124
2027	154,203	29,914	184,117
2028	156,168	27,942	184,110
2029-2041	<u>1,998,838</u>	<u>169,541</u>	<u>2,168,379</u>
<b>Total Outstanding Debt</b>	<b>\$3,058,935</b>	<b>\$408,244</b>	<b>\$3,467,179</b>

## DEBT SERVICE FUNDS

### UTILITY SERVICES DEBT SERVICE, State Revolving Loan DW550130

In 1994, the County began participation with the State Revolving Fund (SRF) Loan Program to generally finance necessary capital improvements to the County Water and Sewer System. The State Program generally has low interest rates and is payable in semi-annual installments. The interest rate for this loan is 1.27% with a term of 20 years. First payment is due on March 15, 2022.

<b>REVENUE CATEGORY</b>	
<b>Water &amp; Sewer Charges</b>	\$457,863
<b>Balance Forward</b>	<u>0</u>
<b>Grand Total</b>	\$457,863

<b>APPROPRIATION CATEGORY</b>	
<b>Principal</b>	\$356,574
<b>Interest</b>	101,289
<b>Capitalized Interest</b>	<u>0</u>
<b>Grand Total</b>	\$457,863

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	\$356,574	\$101,289	\$457,863
2023	361,116	96,554	457,670
2024	365,717	91,951	457,668
2025	370,377	87,289	457,666
2026	375,095	82,568	457,663
2027	379,874	77,787	457,661
2028	384,714	72,945	457,659
2029	389,615	68,041	457,656
2030-2041	<u>5,081,247</u>	<u>414,498</u>	<u>5,495,745</u>
<b>Total Outstanding Debt</b>	<b>\$8,064,329</b>	<b>\$1,092,922</b>	<b>\$9,157,251</b>

## 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	Principal
\$26,383	\$23,128
	Interest
	3,254
	Paying Agent Fees
	0
Balance Forward	Reserve
<u>0</u>	<u>0</u>
Grand Total	Grand Total
\$26,383	\$26,382

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	\$23,128	\$3,254	\$26,382
2023	23,723	2,656	26,379
2024	24,334	2,044	26,378
2025	24,961	1,416	26,377
2026	25,604	771	26,375
2027	<u>13,048</u>	<u>139</u>	<u>13,187</u>
<b>Total Outstanding Debt</b>	<b>\$134,798</b>	<b>\$10,280</b>	<b>\$145,078</b>

## 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. In 2021, Series A Bonds were refunded. Series B remains. The Bonds are payable through Water & Sewer User Charges and will be retired in the Year 2034.

<b>REVENUE CATEGORY</b>	
<b>Water &amp; Sewer Charges</b>	\$4,094,685
<b>Balance Forward</b>	<u>0</u>
<b>Grand Total</b>	\$4,094,685

<b>APPROPRIATION CATEGORY</b>	
<b>Principal</b>	\$3,337,058
<b>Interest</b>	757,627
<b>Paying Agent Fees</b>	<u>0</u>
<b>Grand Total</b>	\$4,094,685

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022 (amended)	\$3,337,058	\$873,292	\$4,210,350
2023	2,835,738	1,019,262	3,855,000
2024	2,698,333	1,161,667	3,860,000
2025	2,551,393	1,303,607	3,855,000
2026	2,444,610	1,410,390	3,855,000
2027	2,727,386	1,767,614	4,495,000
2028	2,578,871	1,916,129	4,495,000
2029	2,443,437	2,051,563	4,495,000
2030-2034	<u>10,488,448</u>	<u>11,976,552</u>	<u>22,465,000</u>
<b>Total Outstanding Debt</b>	<b>\$32,105,274</b>	<b>\$23,480,076</b>	<b>\$55,585,350</b>

## 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. In 2021 the Bonds were partially refunded. The Bonds are payable through Water & Sewer User Charges and will be retired in the Year 2024.

<b>REVENUE CATEGORY</b>	
<b>Water &amp; Sewer Charges</b>	\$1,256,500
<b>Balance Forward</b>	<u>0</u>
<b>Grand Total</b>	\$1,256,500

<b>APPROPRIATION CATEGORY</b>	
<b>Principal</b>	\$1,085,000
<b>Interest</b>	171,500
<b>Paying Agent Fees</b>	<u>0</u>
<b>Grand Total</b>	\$1,256,500

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	\$1,085,000	\$171,500	\$1,256,500
2023	1,145,000	117,250	1,262,250
2024	<u>1,200,000</u>	<u>60,000</u>	<u>1,260,000</u>
<b>Total Outstanding Debt</b>	<b>\$3,430,000</b>	<b>\$348,750</b>	<b>\$3,778,750</b>

## 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.

<b>REVENUE CATEGORY</b>	
<b>Water &amp; Sewer Charges</b>	\$441,515
<b>Balance Forward</b>	<u>0</u>
<b>Grand Total</b>	\$441,515

<b>APPROPRIATION CATEGORY</b>	
<b>Principal</b>	\$415,000
<b>Interest</b>	26,515
<b>Paying Agent Fees</b>	<u>0</u>
<b>Grand Total</b>	\$441,515

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	\$415,000	\$26,515	\$441,515
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>85,659</u>	<u>575,659</u>
<b>Total Outstanding Debt</b>	<b>\$2,235,000</b>	<b>\$298,508</b>	<b>\$2,533,508</b>

## DEBT SERVICE FUNDS

### UTILITY SERVICES DEBT SERVICE, Taxable Water and Sewer Revenue Bonds Series 2021

This \$39,235,000 bond issue refunded on an advance basis Water and Sewer Revenue Bonds Series 2013A, maturing on and after June 1, 2023, and Series 2014, maturing on and after June 1, 2025, and certain costs of issuance related to the Series 2021 Bonds. The Bonds are payable through Water & Sewer User Charges and will be retired in the Year 2042.

REVENUE CATEGORY	
Water & Sewer Charges	\$1,379,311
Balance Forward	<u>0</u>
<b>Grand Total</b>	<b>\$1,379,311</b>

APPROPRIATION CATEGORY	
Principal	\$210,000
Interest	1,169,311
Paying Agent Fees	<u>0</u>
<b>Grand Total</b>	<b>\$1,379,311</b>

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	\$210,000	\$1,169,311	\$1,379,311
2023	580,000	1,155,978	1,735,978
2024	620,000	1,132,244	1,752,244
2025	1,915,000	1,090,178	3,005,178
2026	2,000,000	1,012,444	3,012,444
2027	2,090,000	931,244	3,021,244
2028	2,180,000	846,444	3,026,444
2029	2,265,000	758,111	3,023,111
2030-42	<u>27,375,000</u>	<u>3,802,013</u>	<u>31,177,013</u>
<b>Total Outstanding Debt</b>	<b>\$39,235,000</b>	<b>\$11,897,967</b>	<b>\$51,132,967</b>



## DEBT SERVICE FUNDS

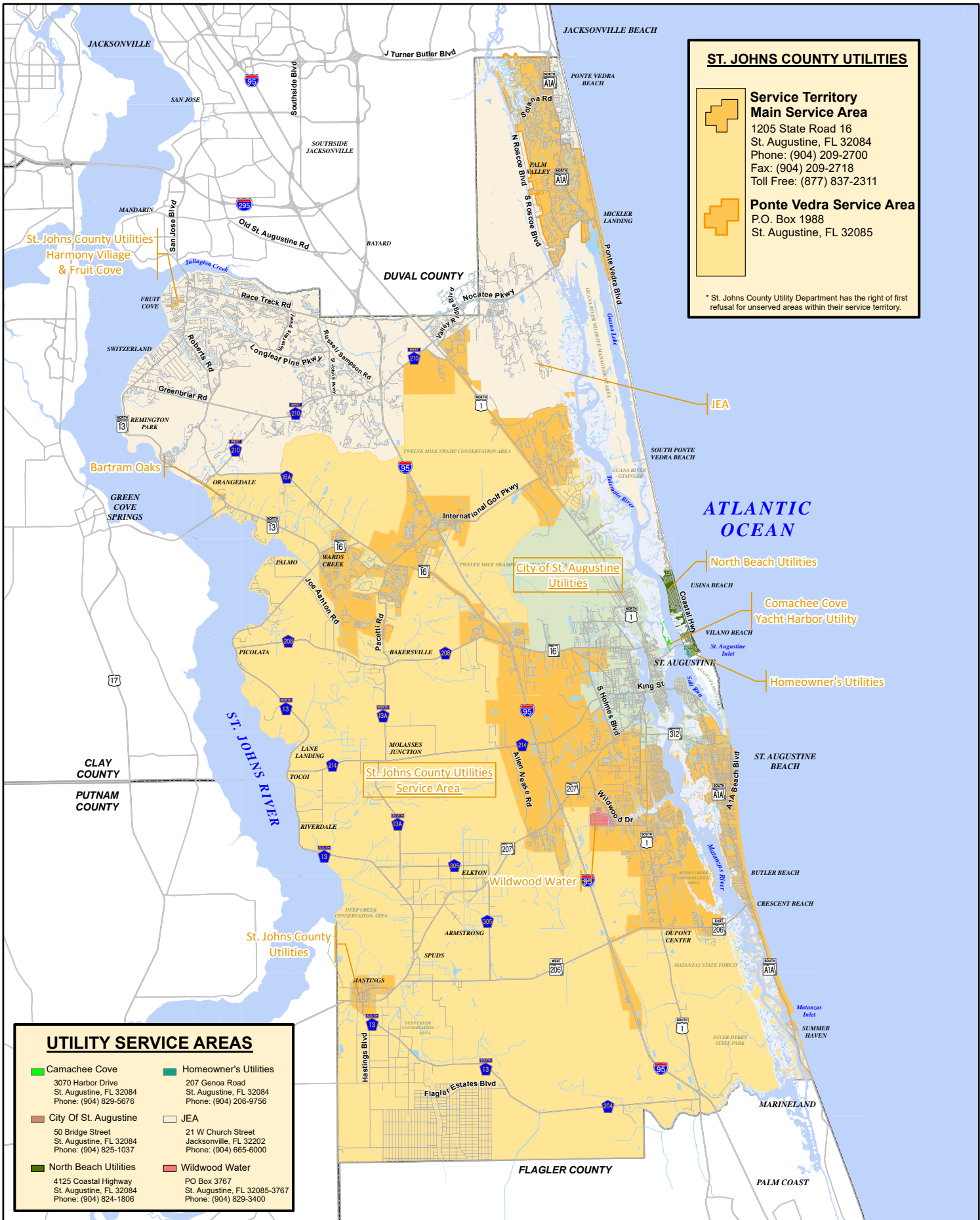
### UTILITY SERVICES DEBT SERVICE, State Revolving Loan WW550160

In 1994, the County began participation with the State Revolving Fund (SRF) Loan Program to generally finance necessary capital improvements to the County Water and Sewer System. The State Program generally has low interest rates and is payable in semi-annual installments. This loan agreement has a financing rate of 0.72% with a 20 year term. First payment is due August 15, 2023.

REVENUE CATEGORY		APPROPRIATION CATEGORY	
Water & Sewer Charges	\$17,000	Principal	\$0
		Interest	0
Balance Forward	0	Capitalized Interest	17,000
Grand Total	\$17,000	Grand Total	\$17,000

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Capitalized Interest</u>
2022	\$0	\$0	\$0	\$17,000
2023	59,896	11,520	71,416	0
2024	120,440	17,762	138,202	0
2025	121,308	16,892	138,200	0
2026	122,183	16,017	138,200	0
2027-43	<u>2,148,120</u>	<u>132,050</u>	<u>2,280,170</u>	<u>0</u>
<b>Total Outstanding Debt</b>	<b>\$2,571,947</b>	<b>\$194,241</b>	<b>\$2,766,188</b>	<b>\$17,000</b>



**ST. JOHNS COUNTY UTILITIES**

**Service Territory**  
**Main Service Area**  
 1205 State Road 16  
 St. Augustine, FL 32084  
 Phone: (904) 209-2700  
 Fax: (904) 209-2718  
 Toll Free: (877) 837-2311

**Ponte Vedra Service Area**  
 P.O. Box 1988  
 St. Augustine, FL 32085

\* St. Johns County Utility Department has the right of first refusal for unserved areas within their service territory.

UTILITY SERVICE AREAS	
<span style="color: green;">■</span> Camachee Cove 3070 Harbor Drive St. Augustine, FL 32084 Phone: (904) 829-5676	<span style="color: teal;">■</span> Homeowner's Utilities 207 Genoa Road St. Augustine, FL 32084 Phone: (904) 206-9756
<span style="color: brown;">■</span> City Of St. Augustine 50 Bridge Street St. Augustine, FL 32084 Phone: (904) 825-1037	<span style="border: 1px solid black; display: inline-block; width: 10px; height: 10px;"></span> JEA 21 W Church Street Jacksonville, FL 32202 Phone: (904) 665-6000
<span style="color: darkgreen;">■</span> North Beach Utilities 4125 Coastal Highway St. Augustine, FL 32084 Phone: (904) 824-1806	<span style="color: pink;">■</span> Wildwood Water PO Box 3767 St. Augustine, FL 32085-3767 Phone: (904) 829-3400



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

**DISCLAIMER:**  
 This map is for reference use only. Data provided are derived from multiple sources with varying levels of accuracy. The St. Johns County Utility Department disclaims all responsibility for the accuracy or completeness of the data shown hereon.  
 Map Prepared: 03/05/2018

## PONTE VEDRA UTILITY SERVICES FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Intergovernmental Revenue</b>					
Other Federal Grant	\$0	\$0	\$0	\$0	0%
Other Physical Environment Grant	1,171,180	243,907	417,798	0	-100%
<b>Subtotal</b>	<b>\$1,171,180</b>	<b>\$243,907</b>	<b>\$417,798</b>	<b>\$0</b>	<b>-100.0%</b>
<b>Charges for Services</b>					
Water Sales	\$6,450,020	\$6,808,398	\$6,984,000	\$6,338,720	-9.2%
Service Fees	137,364	107,350	120,000	48,000	-60.0%
Meter Installations	28,831	27,892	13,500	15,120	12.0%
Water Unit Connection Fees	493,226	226,796	98,640	98,640	0.0%
Sewer Fees	6,692,508	7,222,986	7,392,000	7,468,966	1.0%
Sewer Unit Connection Fees	220,852	305,344	124,310	124,310	0.0%
Filing/Application Fees	0	0	0	0	0.0%
Oil & Grease Revenue	12,600	13,725	10,625	10,625	0.0%
Telemetry Fees	16,250	0	16,250	16,250	0.0%
Returned Check Service Charges	3,835	1,895	2,000	1,000	-50.0%
<b>Subtotal</b>	<b>\$14,055,486</b>	<b>\$14,714,386</b>	<b>\$14,761,325</b>	<b>\$14,121,631</b>	<b>-4.3%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$302,106	\$273,085	\$245,900	\$61,700	-74.9%
Net Increase in FV of Investments	41,374	84,883	0	0	0.0%
Sale of Surplus Property	3,600	0	0	0	0.0%
Insurance Proceeds	0	0	0	0	0.0%
Contributions	0	0	0	0	0.0%
Miscellaneous Revenue	73,415	0	0	0	0.0%
<b>Subtotal</b>	<b>\$420,495</b>	<b>\$357,968</b>	<b>\$245,900</b>	<b>\$61,700</b>	<b>-74.9%</b>
Total Revenue	\$15,647,161	\$15,316,261	\$15,425,023	<b>\$14,183,331</b>	-8.0%
<b>Est Rev Avail for Appropriation</b>	<b>\$15,647,161</b>	<b>\$15,316,261</b>	<b>\$15,425,023</b>	<b>\$14,183,331</b>	<b>-8.0%</b>
<b>Other Financing Sources</b>					
State Revolving Loan Proceeds	\$0	\$0	\$1,188,523	\$0	-100.0%
Bond/Bond Premium Proceeds	0	0	0	0	0.0%
Transfers from Funds	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,188,523</b>	<b>\$0</b>	<b>-100.0%</b>
Estimated Cash Forward	\$15,886,039	\$16,947,300	\$19,638,391	\$18,968,368	-3.4%
<b>Total Available Resources</b>	<b>\$31,533,200</b>	<b>\$32,263,561</b>	<b>\$36,251,937</b>	<b>\$33,151,699</b>	<b>-8.6%</b>

## PONTE VEDRA UTILITY SERVICES FUND EXPENDITURE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Physical Environment</b>					
Administration	\$2,161,339	\$2,307,722	\$2,566,191	\$2,214,885	-13.7%
Water Treatment	718,959	823,757	874,347	933,213	6.7%
Wastewater Treatment	1,912,468	2,222,365	2,483,984	2,800,817	12.8%
Transmission & Distribution	518,612	596,280	611,483	644,676	5.4%
Lift Stations & Lines	604,025	1,059,345	692,704	682,782	-1.4%
SCADA	17,578	4,050	46,398	28,463	-38.7%
Unrestricted Revenue Capital Projects	344,924	775,139	5,475,503	5,386,620	-1.6%
Unit Connection Fee Capital Projects	0	0	2,000,000	2,500,000	25.0%
SRL Capital Projects	17,468,466	3,737,375	561,676	0	-100.0%
DSRF Projects	204,008	808,313	2,774,221	1,507,261	-45.7%
Bond Capital Projects	2,482,543	2,208,677	154,350	0	-100.0%
<b>Subtotal</b>	<b>\$26,432,922</b>	<b>\$14,543,023</b>	<b>\$18,240,857</b>	<b>\$16,698,717</b>	<b>-8.5%</b>
<b>Non-Operational</b>					
Debt Service	\$3,287,701	\$3,285,087	\$3,806,300	\$3,575,868	-6.1%
Trane Lease Debt Service	18,747	18,746	18,746	18,746	0.0%
SRL Debt Service	721,422	698,914	1,631,980	2,307,126	41.4%
Depreciation	1,601,390	1,713,399	1,533,158	1,612,089	5.1%
Salary & Benefit Compensation	40,214	0	0	0	0.0%
Bad Debt Expense	15,068	24,824	0	0	0.0%
Asset Disposition	0	0	0	0	0.0%
Bond Amortization	51,747	50,428	50,427	51,747	2.6%
Transfer to Funds	0	0	0	0	0.0%
Other	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$5,736,289</b>	<b>\$5,791,398</b>	<b>\$7,040,611</b>	<b>\$7,565,576</b>	<b>7.5%</b>
<b>Reserves</b>					
Reserve	\$0	\$0	\$0	\$0	0.0%
Reserve for Capital Outlay	0	0	4,068,002	2,385,693	-41.4%
Debt Service Reserve	0	0	1,491,942	1,745,513	17.0%
Contingency Reserve	0	0	2,177,923	2,225,868	2.2%
Customer Deposit Reserve	0	0	284,995	282,395	-0.9%
Renewal & Replacement	0	0	718,800	690,384	-4.0%
Department Reserve	0	0	541,680	0	-100.0%
Current Account Reserve	0	0	1,687,127	1,557,553	-7.7%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,970,469</b>	<b>\$8,887,406</b>	<b>-19.0%</b>
<b>GRAND TOTAL</b>	<b>\$32,169,211</b>	<b>\$20,334,421</b>	<b>\$36,251,937</b>	<b>\$33,151,699</b>	<b>-8.6%</b>

## ENTERPRISE FUNDS

**SERVICE AREA:** PHYSICAL ENVIRONMENT

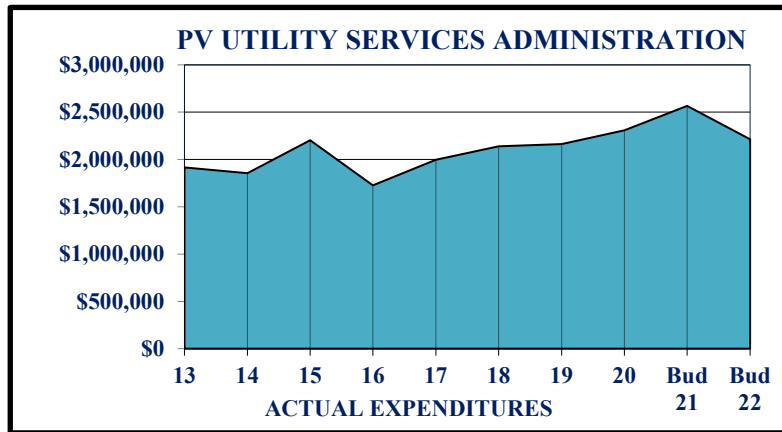
**DEPARTMENT:** UTILITY SERVICES

**PROGRAM:** PONTE VEDRA UTILITY SERVICES ADMINISTRATION

**PROGRAM DESCRIPTION:**

This program is responsible for monthly reading, billing and collection of approximately 26,745 combined water and sewer Equivalent Residential Connections (ERC's). It is also responsible for routine meter maintenance as well as service connections and disconnections. This program provides customer service functions for approximately 10,300 accounts. The Utility was initially acquired from the St. Johns Service Company in FY 2006 and the Intercoastal Utility system was acquired in FY 2007.

**MISSION:** To provide safe and high quality potable drinking water, reliable wastewater and reclaimed water service to all County customers. The Department will continue to enforce design standards for new installations, 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 2022 HIGHLIGHTS:** The budget primarily reflects a decrease in operating expenditures due to a decrease in the Indirect Utility Admin oversight expense.

**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 '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$427,447	\$317,756	\$434,500	\$478,855	\$484,882
Operating Expenses	1,672,378	1,842,379	1,865,508	2,087,336	1,730,003
Capital Outlay	37,828	0	0	0	0
Other Expense	3	1,204	7,714	0	0
<b>TOTAL</b>	<b>\$2,137,656</b>	<b>\$2,161,339</b>	<b>\$2,307,722</b>	<b>\$2,566,191</b>	<b>\$2,214,885</b>

## ENTERPRISE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Customer Service: Putting People First

- Completed 2020 Utility Annual Report for customers and stakeholders.

#### St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable

- Applied for grant projects with the St. Johns River Water Management District and HMGP programs.

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- Maintained the Integrated Water Resource Plan to address the County's future water supply.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Financial Stewardship: Fiscally Sound and Financially Stable

- Maintain long term financial viability through affordable rates and charges for our customers.
- Manage annual financial performance to achieve superior credit market ratings.

#### St. Johns County Goal -- Customer Service: Putting People First

- Provide a timely response to customer inquiries and requests.
- Manage an accessible platform for billing and access to customer account information.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTEs)	8	8	8
	Total Operating and Maintenance Expenditures	\$2,300,008	\$2,484,044	\$2,214,885
	Total Ponte Vedra Utility CIP Expenditures	\$7,529,504	\$2,872,853	\$9,393,881
O U T P U T	Number of Customer Accounts (Water ERC's)	14,215	14,268	14,291
	Number of Service Requests Performed	3,057	3,390	5,028
	Number of Work Orders Issued	1,504	1,458	1,500
E F F I C	% Program Cost of Total PV Utility Budget (excluding Reserves)	11.3%	17.2%	9.1%
	Number of Meters Read & Billed per Month	10,339	10,369	10,399
	Customer Accounts per Billing/CS Staff	2,369	2,378	2,382
E F F E C T	Lost Time Due to Workplace Accidents (days)	0	0	0
	Average Monthly Utility Bill – 8k gals. (Water & Sewer)	\$87.16	\$88.07	\$92.47
	% of Customers on Credit Card /ACH/Alternative Payment Methods	81%	82%	84%

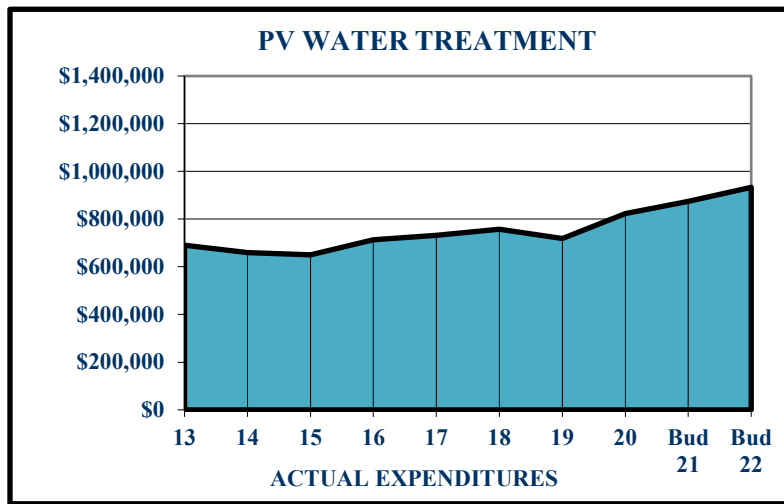
## ENTERPRISE FUNDS

**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 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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects an increase in operating expenses mainly due to nonrecurring equipment maintenance expenditures for three hydrotanks and nonrecurring other maintenance expenditures for two WTP pumps and motor seals.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$286,512	\$280,702	\$336,255	\$300,870	\$326,361
Operating Expenses	445,569	438,257	456,174	565,477	606,852
Capital Outlay	25,229	0	31,328	8,000	0
<b>TOTAL</b>	<b>\$757,310</b>	<b>\$718,959</b>	<b>\$823,757</b>	<b>\$874,347</b>	<b>\$933,213</b>

## ENTERPRISE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- ◆ Completed rehab and recoating of dome at Inlet Beach Ground Storage Tank at Inlet Beach WTP.
- ◆ Completed construction of new .5 MG replacement Ground Storage Tank at Sawgrass WTP.
- ◆ Completed well rehab for Inlet Beach Well #2.
- ◆ Achieved State Certification for 1 Operator.

#### **St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play**

- ◆ Achieved 100% compliance at all water treatment plants.
- ◆ Delivered Water Quality Reports to all St. Johns County Utility customers.

### KEY OBJECTIVES:

#### **St. Johns County Goal -- Customer Service: Putting People First**

- Provide consistent and transparent communication of pertinent environmental and water quality information to our customers.

#### **St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- Develop and manage an inventory of equipment for redundancy of critical mechanical and electrical system components.

#### **St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play**

- Monitor the expansion of water resource availability through the implementation and continual improvement of the Utility's strategic Integrated Water Resource Plan.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalent (FTEs)	4	4	4
	Total Operating and Maintenance Expenditures	\$792,429	\$791,794	\$933,213
O U T P U T	Number of Customer Accounts (Water ERC's)	14,215	14,268	14,291
	Millions of Gallons Pumped and Purchased	1,569.37	1,470.4	1,570.0
E F F I C	% Program Cost of Total Utility Budget (excluding Reserves)	3.9%	5.5%	3.8%
	Program Cost per Customer Account	\$55.75	\$55.49	\$65.30
	Average Flow (MGD) / FTE	1.07	1.01	1.08
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



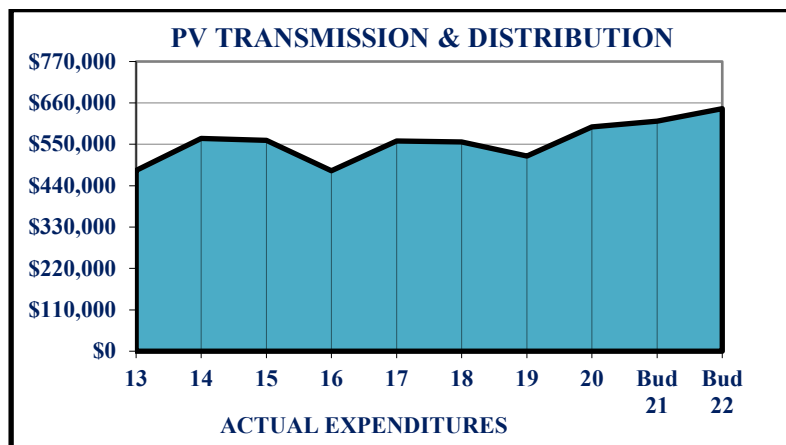
## ENTERPRISE FUNDS

**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 309 miles of water, sewer and reuse mains throughout the utility service area and has approximately 14,150 water/sewer/reuse services connected. This program also maintains and repairs 939 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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects a decrease in operating and capital expenditures.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$314,071	\$295,828	\$332,791	\$320,323	\$350,857
Operating Expenses	161,671	222,784	196,934	291,160	285,819
Capital Outlay	80,393	0	66,555	0	8,000
<b>TOTAL</b>	<b>\$556,135</b>	<b>\$518,612</b>	<b>\$596,280</b>	<b>\$611,483</b>	<b>\$644,676</b>

## ENTERPRISE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- ◆ Processed approximately 3,257 utility locate work orders.
- ◆ Completed approximately 485 work orders for a variety of maintenance issues.
- ◆ Maintained and repaired approximately 309 miles of water, sewer and reuse lines of various sizes.
- ◆ Responded to approximately 64 after normal work hour emergency call outs.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- Utilize and improve the Utility's Maintenance Management System (MMS) to allow for corrective and proactive maintenance of utility assets.
- Update Utility Standards and an Asset Management Plan biennially to facilitate management of utility infrastructure, including a programmatic renewal and replacement (R&R) program.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTE's)	4	4	4
	Total Operating and Maintenance Expenditures	\$529,725	\$554,187	\$636,676
O U T P U T	Length of Water & Sewer Mains/ Maintained (miles)	300	310	315
	# of Taps Installed	27	25	25
	# of Water and Sewer Line Locates	3,257	3,200	3,550
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%

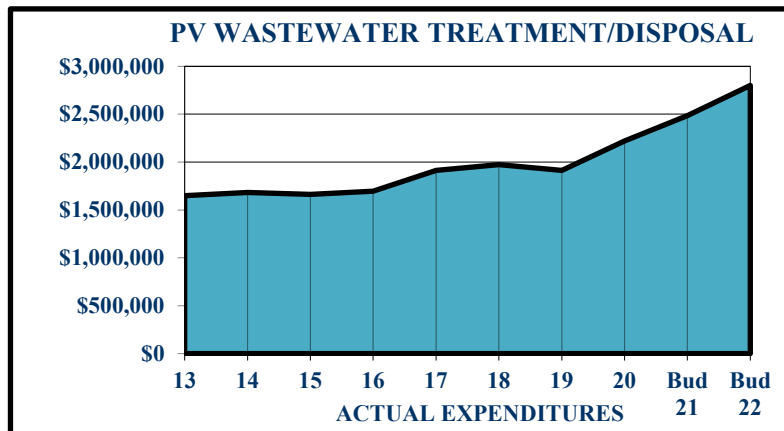
## ENTERPRISE FUNDS

**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 750,000 gallons of reuse water per day from plants located at Marsh Landing, Players Club and Sawgrass. Class “B” aerobically digested sludge is disposed of by land spreading after dewatering by Belt Press. These three facilities comprise a total capacity of 4.7 million gallons per day (Marsh Landing-800,000, Players Club-2.400,000 and Sawgrass – 1,500,000).

**MISSION:** To provide efficient and effective protection to the general public and to the environment through stabilization of wastewater and to produce and distribute Reuse Water, conserving our natural resources.



**FY 2022 HIGHLIGHTS:** The budget primarily reflects operating expenditure increases in contractual services, operating supplies, and other maintenance due to sludge removal, chemicals, and nonrecurring repairs and maintenance.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$877,435	\$859,474	\$898,044	\$878,953	\$953,650
Operating Expenses	1,057,449	1,052,994	1,274,533	1,463,346	1,791,767
Capital Outlay	38,184	0	49,788	141,685	55,400
<b>TOTAL</b>	<b>\$1,973,068</b>	<b>\$1,912,468</b>	<b>\$2,222,365</b>	<b>\$2,483,984</b>	<b>\$2,800,817</b>

## ENTERPRISE FUNDS

**MAJOR ACCOMPLISHMENTS LAST YEAR:**

**St. Johns County Goal - Financial Stewardship: Fiscally Sound and Financially Stable**

- ◆ Continued to look for ways to improve the efficiency of the wastewater treatment plants.

**St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- ◆ Cleaned reject pond at Sawgrass Wastewater Treatment Facility
- ◆ Repaired Clarifier drive at Marsh Landing Wastewater Treatment Facility
- ◆ Installed reclaimed water main to Oakridge Community
- ◆ Added Alum feed system to Marsh Landing for Phosphorus removal.

**St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play**

- ◆ Continued to meet all State and Federal facility requirements.

**KEY OBJECTIVES:**

**St. Johns County Goal -- World-Class Living: The Place to Live, Work, and Play**

- Maximize cost effective, beneficial reuse, thus limiting nutrient discharge to surface water bodies.

**St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow**

- Develop and manage an inventory of equipment for redundancy of critical mechanical and electrical system components.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
<b>I N P U T</b>	Number of Full-time Equivalents (FTE's)	11	11	11
	Total Operating and Maintenance Expenditures	\$2,172,577	\$2,294,107	\$2,745,417
<b>O U T P U T</b>	Number of Samples Collected & Analyzed	12,800	10,600	11,000
	Number of Customer Accounts (Sewer ERC's)	12,409	12,447	12,564
	Million Gallons Treated or Wholesaled per Year	763	706	741
	Dry Tons Solids processed	264	297	321
<b>E F F I C</b>	% Program Cost of Total Utility Budget (excluding Reserves)	10.7%	15.9%	11.3%
	% of Samples in Compliance	99.9%	99.0%	99.0%
	Average Flow (MGD) / FTE	0.190	0.176	0.185
<b>E F F E C T</b>	% of FDEP Inspections in Compliance	100%	100%	100%
	% of Preventative Maint. Completed on Schedule	100%	100%	100%
	% of Certified Operators	91%	91%	100%

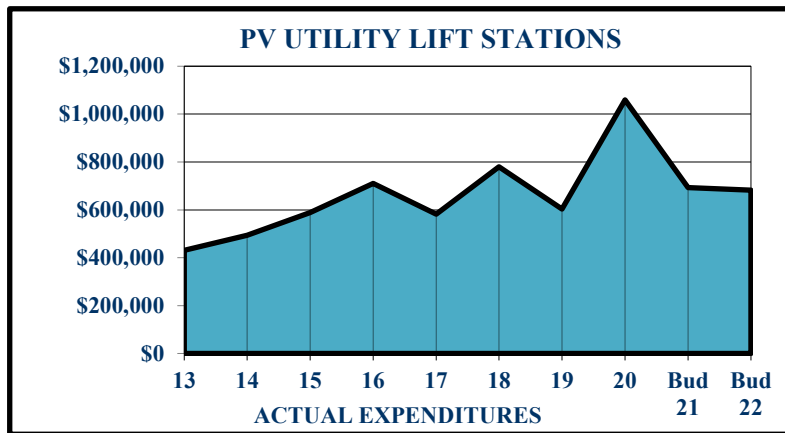
## ENTERPRISE FUNDS

**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 89 lift stations and approximately 200 step tanks. The program also maintains a preventative maintenance program for all 3 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 2022 HIGHLIGHTS:** The budget overall reflects a slight decrease due to a decrease in Operating expenditures primarily from other maintenance expenses.

**REVENUE:**

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$238,457	\$225,639	\$272,823	\$250,623	\$276,051
Operating Expenses	289,804	331,774	341,734	442,081	404,931
Capital Outlay	250,967	46,612	444,788	0	1,800
<b>TOTAL</b>	<b>\$779,228</b>	<b>\$604,025</b>	<b>\$1,059,345</b>	<b>\$692,704</b>	<b>\$682,782</b>

## ENTERPRISE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- ◆ Rehabilitated two (2) lift stations.
- ◆ Pumped out 80 Step Tanks for preventative maintenance.
- ◆ Replaced mechanical pumping equipment at ten (10) lift stations
- ◆ Installed for (3) High-Vent odor control units.
- ◆ Installed (2) SCADA Units

### KEY OBJECTIVES:

#### St. Johns County Goal -- Customer Service: Putting People First

- Provide consistent and transparent communication of pertinent environmental and water quality information to our customers.

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- Utilize and improve the Utility's Maintenance Management System (MMS) to allow for corrective and proactive maintenance of utility assets.
- Develop and manage an inventory of equipment for redundancy of critical mechanical and electrical system components.
- Update Utility Standards and an Asset Management Plan biennially to facilitate management of utility infrastructure, including a programmatic renewal and replacement (R&R) program.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTE's)	4	4	4
	Total Operating and Maintenance Expenditures	\$614,557	\$648,850	\$680,982
	Total Number of Lift Stations / Step Tanks	84/193	86/193	87/195
O U T P U T	Number of Lift Stations Rebuilt	13	2	3
	Number of Wetwells Refurbished	13	2	3
	Number of Step Tanks Replaced	28	30	30
E F F I C	% Program Cost of Total Utility Budget less Reserves	3.0%	4.5%	2.8%
	Average Hours per Employee per Call Out	2.5	2.5	2.5
	Average # of Call Outs per Month	15	15	15
E F F E C T	% Response Time Within 60 minutes	100%	100%	100%
	Time Loss Due to Workplace Accidents (days)	0	0	0
	% of Employees Licensed and/or Certified	75%	75%	100%

## ENTERPRISE FUNDS

**SERVICE AREA:** PHYSICAL ENVIRONMENT

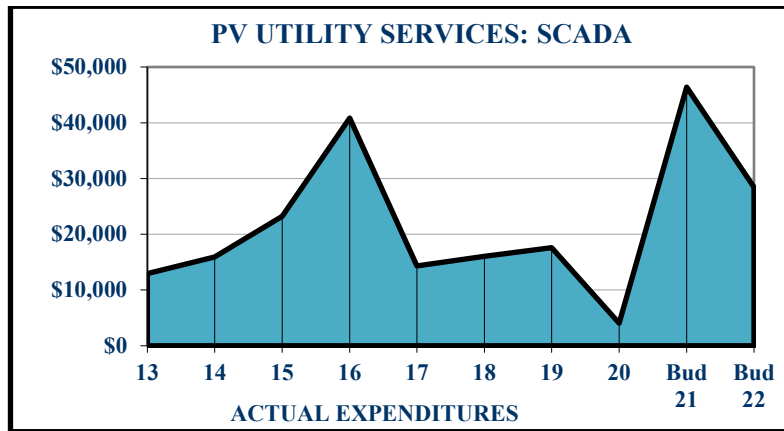
**DEPARTMENT:** PONTE VEDRA UTILITY SERVICES

**PROGRAM:** SCADA

**PROGRAM DESCRIPTION:**

This program is responsible for the Supervisory, Control and Data Acquisition (SCADA) system of the St. Johns County Utility Department Ponte Vendra Service Area to include Water, Wastewater and Lift Station facilities. Management and staff oversee daily operations related to SCADA, Instrumentation and Control. They are responsible for operations, troubleshooting, maintenance, diagnosing and performance of corrective steps to resolve problems with network communications, software configurations and hardware, related to the proper functionality and operations of the SCADA system in an effort to maintain regulatory compliance with the Florida Department of Environmental Protection (FDEP), the U.S. Environmental Protection Agency (EPA), the St. Johns River Water Management District and other regulatory agencies. Other responsibilities are to assist the Meter reading department with installing and maintaining their Network Meter Reading equipment.

**MISSION:** To provide 24 hour, 7 day a week, efficient and reliable remote monitoring and control of water, wastewater and lift station facilities, while minimizing the need for outside contractors.



**FY 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects a decrease due to operating and capital expenditures.

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

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	16,025	17,578	4,050	38,398	28,463
Capital Outlay	0	0	0	8,000	0
<b>TOTAL</b>	<b>\$16,025</b>	<b>\$17,578</b>	<b>\$4,050</b>	<b>\$46,398</b>	<b>\$28,463</b>

## ENTERPRISE FUNDS

### MAJOR ACCOMPLISHMENTS LAST YEAR:

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- ◆ All of Ponte Vedra plant SCADA is now on VTS Version 12 and operating in the Master Subordinate mode.
- ◆ Supported the Players Club WRF SCADA and I&C vendors through plant construction completion. Verified all Siemens magflow meters. Assisted MIS with completing and testing the fiber network. Designed, assembled and installed a pond level monitoring system for the TPC Stadium course.
- ◆ Completed the PC WRF Storage bldg. ground system and verified it's bonding to the plant ground halo system.
- ◆ Marsh Landing WWTP Reuse system Upgrade is completed and the new Golf Course pond level remote transmitter is working great. Also converted the plant digital communications from Serial to IP Network communications.

### KEY OBJECTIVES:

#### St. Johns County Goal -- Infrastructure: Prioritizing Today and Planning for Tomorrow

- Utilize and improve the Utility's Maintenance Management System (MMS) to allow for corrective and proactive maintenance of utility assets.
- Develop and manage an inventory of equipment for redundancy of critical mechanical and electrical system components.
- Update Utility Standards and an Asset Management Plan biennially to facilitate management of utility infrastructure, including a programmatic renewal and replacement (R&R) program.

PERFORMANCE MEASURES		Actual FY '20	Estimated FY '21	Adopted FY '22
I N P U T	Number of Full-time Equivalents (FTE's) *	0	0	0
	Total Operating and Maintenance Expenditures	\$4,050	\$31,727	\$28,463
	Total Number of RTU's	35	40	50
O U T P U T	# of RTU's Upgraded / Replaced	3	10	10
	# of Antenna Systems Refurbished / Replaced	3	5	10
	# of Work Orders Completed	100	100	100
E F F I C	RTU's / Program Employee *	7	8	10
	% Program Cost of Total Utility Budget	0.0%	0.2%	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

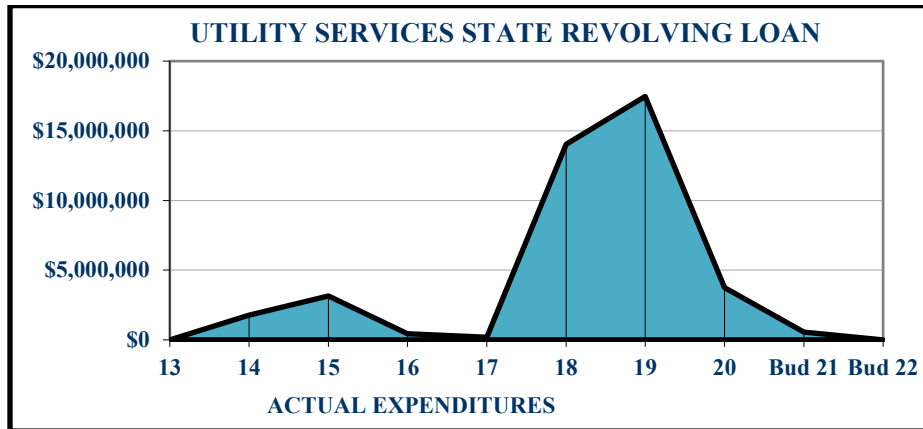
**Innlet Beach Water Treatment Plant:** SRF Loan funded construction of well #1 rehabilitation including a new casing sleeve and pump.

**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 '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Inlet Beach Water Treatment Plant	\$0	\$0	\$0	\$0	\$0
Lift Stations	0	1,049,726	116,882	133,392	0
Marsh Landing Water Treatment Plant	0	0	0	0	0
Plantation Water Treatment Plant	0	0	0	0	0
Water Meter Replacement	0	0	0	0	0
Players Club WW Treatment Plant	14,023,875	16,418,740	3,620,493	428,284	0
<b>TOTAL</b>	<b>\$14,023,875</b>	<b>\$17,468,466</b>	<b>\$3,737,375</b>	<b>\$561,676</b>	<b>\$0</b>

## ENTERPRISE FUNDS

**SERVICE AREA:** PHYSICAL ENVIRONMENT

**DEPARTMENT:** UTILITY SERVICES

**PROGRAM:** PONTE VEDRA UTILITY SERVICES UNRESTRICTED REVENUE PROJECTS

**Engineering Services:** Various engineering studies are required for master planning water and sewer systems.

**Force Mains:** Upgrades existing force mains.

**GIS Mapping:** Provides a complete computerized inventory of the utility system.

**Gravity Sewer Rehabilitation:** Rehabilitation/replacement of gravity sewer mains within the system including mains, manhole and/or laterals.

**Inlet Beach Water Treatment Plant:** Improvements to enhance or expand the treatment capability of the plant.

**Inlet Beach Waste Water Treatment Plant:** Improvements required for meeting FDEP permit conditions of plant.

**Marsh Landing Water Treatment Plant:** Improvements to high service pump system and ground storage tank.

**Marsh Landing Wastewater Treatment Plant:** Improvements required for FDEP permit conditions of the plant.

**Plantation Water Treatment Plant:** Improvements required for FDEP permit conditions of the plant.

**Players Club Wastewater Treatment Plant:** Improvements to aeration structure, pump system, and wells.

**Pump Stations:** As pump stations need to be rehabilitated, they will be brought up to County standards. Most rehabilitation will include pumps, panels and piping, and possibly site work.

**Sawgrass Water Treatment Plant:** Improvements required for FDEP permit conditions of the plant.

**Sawgrass Wastewater Treatment Plant:** Improvements required for FDEP permit conditions of the plant.

**Telemetry:** Remote monitoring and control of utility systems, reducing travel time for operating personnel.

**Water Mains:** Improvements related to water service and hydraulic distribution.

**REVENUES:**

The listed Utility Services Projects are funded from Ponte Vedra Utility water and sewer rates.

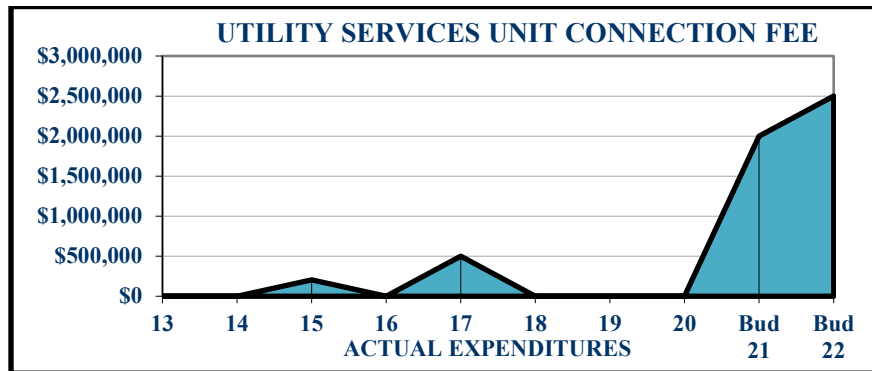
**EXPENDITURES:**

Unrestricted Revenue	Actual Expense FY '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Engineering Services	\$0	\$0	\$0	\$12,272	\$0
Force Mains	13,793	32,298	102,501	848,724	706,354
GIS Mapping	0	0	0	0	0
Gravity Sewer Rehabilitation	0	0	0	590,640	525,956
Inlet Beach WTP	63,445	0	0	120,999	0
Inlet Beach WWTP	0	0	0	0	0
Marsh Landing WTP	0	0	0	125,421	0
Marsh Landing WWTP	69,884	50,112	50,160	245,704	389,740
Plantation WTP	0	0	0	154,368	0
Players Club WWTP	2,999	9,888	146,098	252,641	377,882
Pump Stations	208,555	47,972	252,615	1,065,075	1,243,945
Sawgrass WTP	0	0	0	918,854	86,250
Sawgrass WWTP	0	0	44,308	659,435	1,462,850
Telemetry	0	0	0	74,737	0
Water Mains	55,094	148,291	179,457	406,633	593,643
<b>TOTAL</b>	<b>\$413,770</b>	<b>\$288,561</b>	<b>\$775,139</b>	<b>\$5,475,503</b>	<b>\$5,386,620</b>

## ENTERPRISE FUNDS

**SERVICE AREA:** PHYSICAL ENVIRONMENT  
**DEPARTMENT:** UTILITY SERVICES  
**PROGRAM:** PONTE VEDRA UTILITY SERVICES UNIT CONNECTION FEE PROJECTS

**Players Club Wastewater Treatment Plant:** Improvements to expand the Player’s Club WWTF to 2.5 MGD and consolidate three of the four WWTF in Ponte Vedra.  
**Force Mains:** Upgrades existing force mains.



**REVENUES:**  
 The listed Utility Services Projects are funded from Ponte Vedra Utility water and sewer unit connection fees.

**EXPENDITURES:**

Unrestricted Revenue	Actual Expense FY '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Players Club WWTP	\$0	\$0	\$0	\$0	\$0
Force Mains	0	0	0	2,000,000	2,500,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>\$2,500,000</b>

## ENTERPRISE FUNDS

**SERVICE AREA:** PHYSICAL ENVIRONMENT

**DEPARTMENT:** UTILITY SERVICES

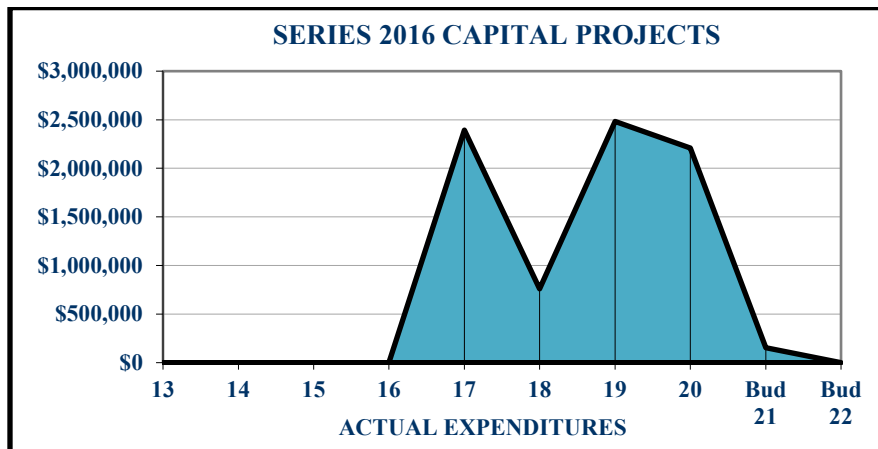
**PROGRAM:** SERIES 2016 CAPITAL PROJECTS

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.

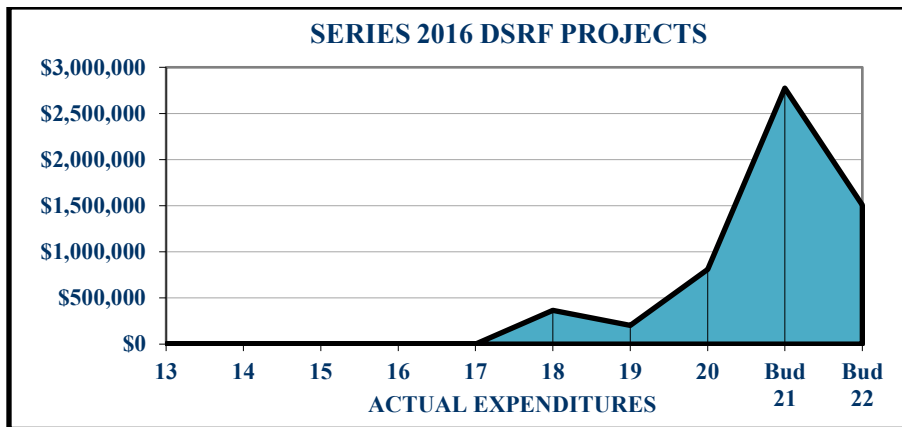
**EXPENDITURES:**

Series 2016 Capital Projects	Actual Expense FY '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Players Club WW Treatment Plant	\$859	\$178,204	\$0	\$0	\$0
Lift Stations	486,214	1,474,281	1,942,116	106,816	0
Gravity Sewer Rehab	274,125	830,058	266,561	47,534	0
<b>TOTAL</b>	<b>\$761,198</b>	<b>\$2,482,543</b>	<b>\$2,208,677</b>	<b>\$154,350</b>	<b>\$0</b>

## 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 '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Lift Stations	\$0	\$0	\$0	\$1,500,000	\$1,167,772
Marsh Landing WW Treatment Plant	0	204,008	808,313	989,958	304,970
Series 2016 DSRF Projects	0	0	0	149,744	0
Players Club WW Treatment Plant	365,481	0	0	134,519	34,519
<b>TOTAL</b>	<b>\$365,481</b>	<b>\$204,008</b>	<b>\$808,313</b>	<b>\$2,774,221</b>	<b>\$1,507,261</b>

## DEBT SERVICE FUNDS

### PONTE VEDRA UTILITY SERVICES DEBT SERVICE, State Revolving Loan WW550120

In 1994, the County began participation with the State Revolving Fund Loan Program to generally finance necessary capital improvements to the County Water and Sewer System. The State Program generally has low interest rates and is payable in semi-annual installments. The first such borrowing for the Ponte Vedra Utility was in 2015. This loan's average rate is 1.19% with a 20 year term. First payment is due April 15, 2021.

<b>REVENUE CATEGORY</b>	
<b>Water &amp; Sewer Charges</b>	\$1,965,004
<b>Balance Forward</b>	<u>0</u>
<b>Grand Total</b>	\$1,965,004

<b>APPROPRIATION CATEGORY</b>	
<b>Principal</b>	\$1,567,445
<b>Interest</b>	397,559
<b>Capitalized Interest</b>	<u>0</u>
<b>Grand Total</b>	\$1,965,004

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	\$1,567,445	\$397,559	\$1,965,004
2023	1,585,919	370,539	1,956,458
2024	1,604,616	351,739	1,956,355
2025	1,623,539	332,713	1,956,252
2026	1,642,688	313,458	1,956,146
2027-41	<u>26,119,451</u>	<u>2,223,557</u>	<u>28,343,008</u>
<b>Total Outstanding Debt</b>	<b>\$34,143,658</b>	<b>\$3,989,565</b>	<b>\$38,133,223</b>

## DEBT SERVICE FUNDS

### PONTE VEDRA UTILITY SERVICES - TRANE CAPITAL LEASE DEBT SERVICE

In December 2011, the County entered into a master lease agreement with SunTrust Equipment Finance & Leasing, Corp. in connection with a guaranteed energy performance savings contract with Trane U.S, Inc. The total lease amount financed is \$3,575,015. Debt service payments are allocated between the General Fund, Golf Course Fund, and Utility Services Funds. The lease agreement will terminate in FY 2027.

REVENUE CATEGORY	
Water and Sewer Charges	\$18,746
Balance Forward	<u>0</u>
<b>Grand Total</b>	<b>\$18,746</b>

APPROPRIATION CATEGORY	
Principal	\$16,434
Interest	2,312
Reserve	<u>0</u>
<b>Grand Total</b>	<b>\$18,746</b>

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	\$16,434	\$2,312	\$18,746
2023	16,856	1,888	18,744
2024	17,291	1,452	18,743
2025	17,736	1,006	18,742
2026	18,193	548	18,741
2027	9,270	99	9,369
<b>Total Outstanding Debt</b>	<b>\$95,780</b>	<b>\$7,305</b>	<b>\$103,085</b>

## DEBT SERVICE FUNDS

### PONTE VEDRA UTILITY SERVICES DEBT SERVICE, State Revolving Loan DW550110

In 1994, the County began participation with the State Revolving Fund Loan Program to generally finance necessary capital improvements to the County Water and Sewer System. The State Program generally has low interest rates (1-2.2%) and is payable in semi-annual installments. The first such borrowing for the Ponte Vedra Utility was in 2015. This loan agreement has a financial rate of 2.12% with a 20 year term.

<b>REVENUE CATEGORY</b>	
<b>Water &amp; Sewer Charges</b>	\$342,122
<b>Balance Forward</b>	<u>0</u>
<b>Grand Total</b>	\$342,122

<b>APPROPRIATION CATEGORY</b>	
<b>Principal</b>	\$250,667
<b>Interest</b>	91,455
<b>Paying Agent Fees</b>	<u>0</u>
<b>Grand Total</b>	\$342,122

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	\$250,667	\$91,455	\$342,122
2023	256,009	83,624	339,633
2024	261,465	78,115	339,580
2025	267,037	72,489	339,526
2026	272,729	66,742	339,471
2027-2036	<u>3,068,309</u>	<u>320,647</u>	<u>3,388,956</u>
<b>Total Outstanding Debt</b>	<b>\$4,376,216</b>	<b>\$713,072</b>	<b>\$5,089,288</b>



## 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	\$3,575,868
Balance Forward	<u>0</u>
<b>Grand Total</b>	<b>\$3,575,868</b>

APPROPRIATION CATEGORY	
Principal	\$2,040,000
Interest	1,535,868
Paying Agent Fees	<u>0</u>
<b>Grand Total</b>	<b>\$3,575,868</b>

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	\$2,040,000	\$1,535,868	\$3,575,868
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>9,572,932</u>	<u>41,927,932</u>
<b>Total Outstanding Debt</b>	<b>\$43,380,000</b>	<b>\$18,451,450</b>	<b>\$61,831,450</b>

## CONVENTION CENTER FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Special Assessments</b>					
Non-Ad Valorem Assessment	\$637,047	\$627,637	\$0	\$0	0.0%
<b>Charges for Services</b>					
Recording Fees	\$0	\$0	\$0	\$0	0.0%
Event Revenue	0	0	0	0	0.0%
Attorney Fees	0	0	0	0	0.0%
Legal Settlements	0	0	0	0	0.0%
Minimum Revenue Guarantee	35,589	16,852	0	0	0.0%
Operating Fees	100,000	100,000	0	100,000	100.0%
Occupancy Fees	277,412	174,570	0	0	0.0%
Hall of Fame Admissions	19,726	11,024	0	0	0.0%
Hotel Guaranteed Payments	170,739	164,503	0	0	0.0%
<b>Subtotal</b>	<b>\$603,466</b>	<b>\$466,949</b>	<b>\$0</b>	<b>\$100,000</b>	<b>100.0%</b>
<b>Miscellaneous</b>					
Interest Earnings	\$0	\$0	\$0	\$0	0.0%
Interest Earnings - SBA	22,194	10,281	0	0	0.0%
Interest - Short Term	0	0	0	0	0.0%
FEIT Earnings	14,395	4,876	0	0	0.0%
Interest Earnings - Surplus Funds	0	0	0	0	0.0%
Net Increase in FV of Investment	0	0	0	0	0.0%
Returned Check - Service Charge	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$36,589</b>	<b>\$15,157</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Revenue	\$1,277,102	\$1,109,743	\$0	\$100,000	100.0%
<b>Est Rev Avail for Appropriation</b>	<b>\$1,277,102</b>	<b>\$1,109,743</b>	<b>\$0</b>	<b>\$100,000</b>	<b>100.0%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$244,370	\$264,373	\$0	\$0	0.0%
Estimated Cash Forward	\$1,948,691	\$1,804,904	\$1,692,100	\$704,745	-58.4%
<b>Total Available Resources</b>	<b>\$3,470,163</b>	<b>\$3,179,020</b>	<b>\$1,692,100</b>	<b>\$804,745</b>	<b>-52.4%</b>

## CONVENTION CENTER FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Non-Operational</b>					
Debt Service	\$1,428,287	\$1,432,066	\$1,442,030	\$0	-100.0%
Net Escrow Agent Payments	0	0	0	0	0.0%
Cost of Issuance	0	0	0	0	0.0%
Depreciation	220,000	220,741	220,000	0	-100.0%
Bad Debt Expense	0	0	0	0	0.0%
Refund P/Y Revenues	0	0	0	0	0.0%
Amortization	244,791	40,799	0	0	0.0%
Contractual Services	0	0	0	0	0.0%
Clerk of Court Services	0	0	0	0	0.0%
Operating Supplies	0	0	0	0	0.0%
Reserve	0	0	30,070	804,745	2576.2%
<b>GRAND TOTAL</b>	<b>\$1,893,078</b>	<b>\$1,693,606</b>	<b>\$1,692,100</b>	<b>\$804,745</b>	<b>-52.4%</b>

## ENTERPRISE FUNDS

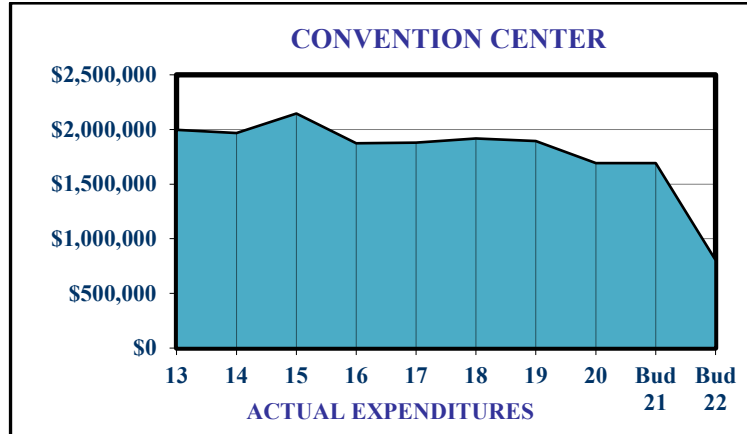
**SERVICE AREA:** ECONOMIC ENVIRONMENT

**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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects the final debt service payment on December 1, 2020 with the Fund being dissolved into the General Fund.

**REVENUE:**

The revenue to fund the construction of the Convention Center was provided by a revenue bond issued in July 1996 by the Board of County Commissioners. The revenue to repay this bond will be generated from various fees and surcharges from the Convention Center and the World Golf Village facilities through a revenue sharing arrangement. Revenue streams ceased in FY 2021 due to the debt service satisfaction.

**EXPENDITURES:**

Category	Actual Expenditures FY '18	Actual Expenditures FY '19	Actual Expenditures FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Operating Expense	\$30,000	\$0	\$0	\$0	\$0
Amortization	244,791	244,791	40,799	0	0
Depreciation	220,741	220,000	220,741	220,000	0
Debt Service	1,422,813	1,428,287	1,432,066	1,442,030	0
Other Expense	0	0	0	0	0
Reserve	0	0	0	30,070	804,745
<b>TOTAL</b>	<b>\$1,918,345</b>	<b>\$1,893,078</b>	<b>1,693,606</b>	<b>\$1,692,100</b>	<b>\$804,745</b>

# ***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 \$3,443,088**

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 \$39,234,686**

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 \$925.60 per month (in FY 2022) 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.

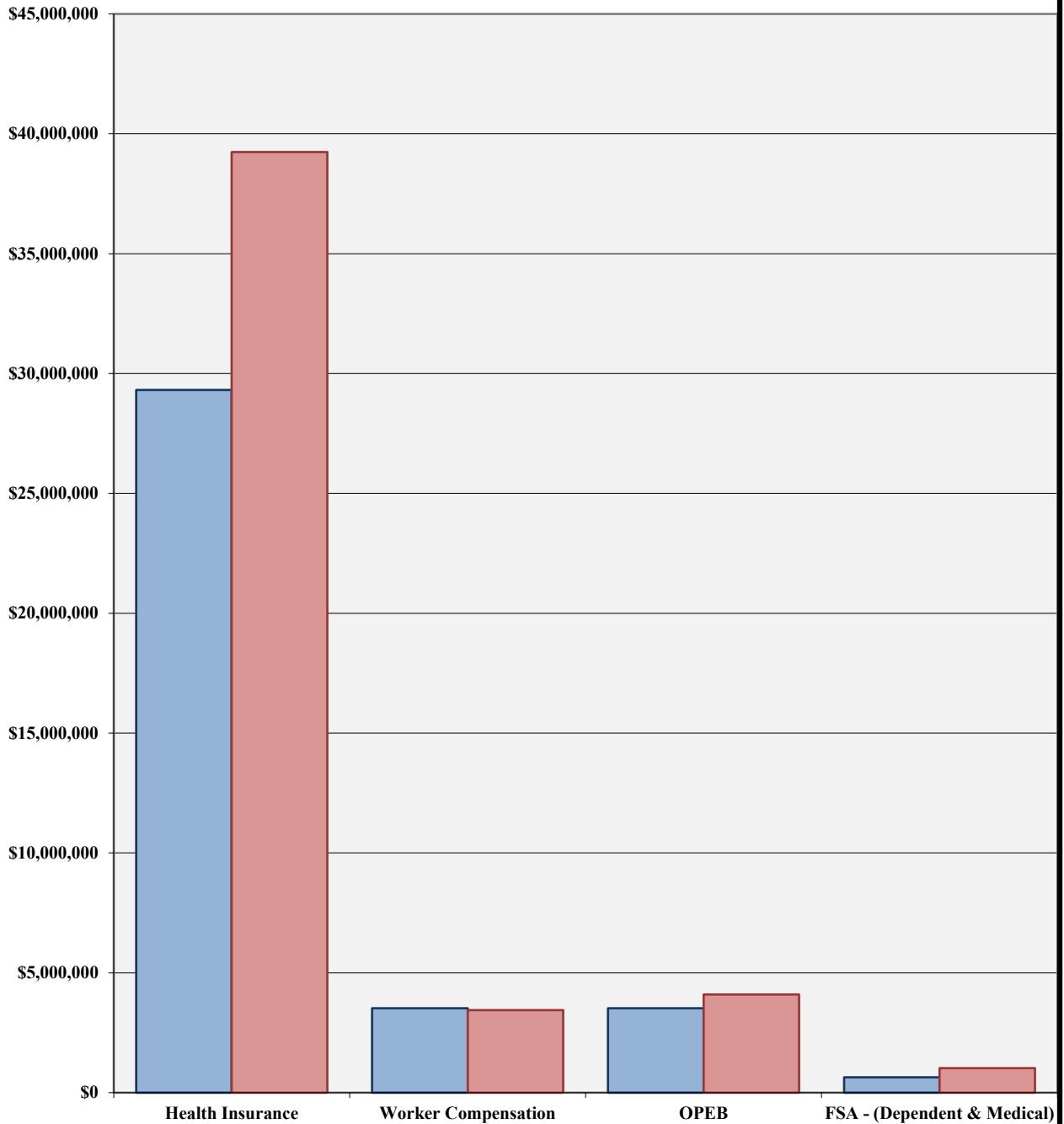
## **FSA – MEDICAL FUND / FSA – DEPENDENT FUND \$902,531 / \$125,337**

These Employee Flexible Spending Accounts (FSA) Funds are technically Trust and Agency Funds for the purpose of accounting for the County’s medical flexible spending accounts established in FY 2006. Employees essentially elect to set aside a portion of their pay as pre-tax dollars for qualified medical expenses for themselves or their dependents.

## **OPEB TRUST FUND \$4,095,982**

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 FY2012 and FY2022



**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. 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 inflated 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 '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Charges for Service</b>					
Board of County Commission Payroll	\$2,295,249	\$2,439,029	\$1,550,023	\$1,600,000	3.2%
Property Appraiser Payroll	9,191	10,022	4,861	4,800	-1.3%
Supervisor of Elections Payroll	1,981	1,762	1,050	1,100	4.8%
Tax Collector Payroll	7,608	8,568	4,184	4,280	2.3%
Clerk of Courts Payroll	11,009	10,743	5,767	6,400	11.0%
<b>Subtotal</b>	<b>\$2,325,038</b>	<b>\$2,470,124</b>	<b>\$1,565,885</b>	<b>\$1,616,580</b>	<b>3.2%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$3,641	\$9,115	\$15,000	\$3,000	-80.0%
Net Increase in FV of Investments	0	0	0	0	0.0%
Refund - Prior Year Expense	8,753	60,785	0	0	0.0%
<b>Subtotal</b>	<b>\$12,394</b>	<b>\$69,900</b>	<b>\$15,000</b>	<b>\$3,000</b>	<b>-80.0%</b>
Total Estimated Revenues	\$2,337,432	\$2,540,024	\$1,580,885	\$1,619,580	2.4%
Less Statutory Reduction	0	0	(750)	(150)	-80.0%
<b>Est Rev Available for Approp</b>	<b>\$2,337,432</b>	<b>\$2,540,024</b>	<b>\$1,580,135</b>	<b>\$1,619,430</b>	<b>2.5%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$206,317	\$732,014	\$1,625,702	\$1,823,658	12.2%
<b>Total Available Resources</b>	<b>\$2,543,749</b>	<b>\$3,272,038</b>	<b>\$3,205,837</b>	<b>\$3,443,088</b>	<b>7.4%</b>

## WORKER COMPENSATION FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>General Government</b>					
Worker Compensation	\$301,167	\$279,962	\$309,446	\$322,496	4.2%
Minimum Premium	1,510,567	1,228,952	1,499,775	1,512,266	0.8%
<b>Non-Operational</b>					
Reserve	\$0	\$0	\$0	\$0	0.0%
Salary Adjustments	0	0	0	0	0.0%
Claims Reserve	0	0	1,396,616	1,608,326	15.2%
<b>GRAND TOTAL</b>	<b>\$1,811,734</b>	<b>\$1,508,914</b>	<b>\$3,205,837</b>	<b>\$3,443,088</b>	<b>7.4%</b>

## HEALTH INSURANCE FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Charges for Service</b>					
Board of County Commission Payroll	\$15,230,945	\$14,017,863	\$13,506,042	\$13,660,750	1.1%
Sheriff Payroll	8,479,977	8,042,052	7,685,525	7,944,886	3.4%
Property Appraiser Payroll	507,414	471,311	424,721	414,978	-2.3%
Supervisor of Elections Payroll	118,585	111,427	88,750	115,472	30.1%
Tax Collector Payroll	782,127	817,957	705,204	778,895	10.4%
Clerk of Courts Payroll	1,194,654	1,048,510	1,042,307	1,051,826	0.9%
<b>Subtotal</b>	<b>\$26,313,702</b>	<b>\$24,509,120</b>	<b>\$23,452,549</b>	<b>\$23,966,807</b>	<b>2.2%</b>
<b>Other Revenue</b>					
Interest Earnings	\$311,129	\$186,778	\$140,000	\$44,300	-68.4%
Insurance Proceeds	1,590	0	0	0	0.0%
Cobra Payments	58,663	55,013	73,766	56,705	-23.1%
Contributions	175,000	50,000	50,000	50,000	0.0%
Miscellaneous Revenue	30,818	50,000	0	25,000	100.0%
<b>Subtotal</b>	<b>\$577,200</b>	<b>\$341,791</b>	<b>\$263,766</b>	<b>\$176,005</b>	<b>-33.3%</b>
<b>Total Estimated Revenues</b>	<b>\$26,890,902</b>	<b>\$24,850,911</b>	<b>\$23,716,315</b>	<b>\$24,142,812</b>	<b>1.8%</b>
Less Statutory Reduction	0	0	(13,188)	(8,800)	-33.3%
<b>Est Rev Available for Approp</b>	<b>\$26,890,902</b>	<b>\$24,850,911</b>	<b>\$23,703,127</b>	<b>\$24,134,012</b>	<b>1.8%</b>
<b>Other Financing Sources</b>					
Transfers from Funds	\$3,712,883	\$3,712,883	\$3,712,883	\$3,827,982	3.1%
<b>Subtotal</b>	<b>\$3,712,883</b>	<b>\$3,712,883</b>	<b>\$3,712,883</b>	<b>\$3,827,982</b>	<b>3.1%</b>
Estimated Cash Carryforward	\$8,882,168	\$13,103,311	\$11,492,897	\$11,272,692	-1.9%
<b>Total Available Resources</b>	<b>\$39,485,953</b>	<b>\$41,667,105</b>	<b>\$38,908,907</b>	<b>\$39,234,686</b>	<b>0.8%</b>

## HEALTH INSURANCE FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>General Government</b>					
Administration Fees & Claims	\$18,672,940	\$19,132,237	\$22,140,000	\$19,300,000	-12.8%
Standard Life Insurance	190,399	147,442	258,000	170,000	-34.1%
Re-insurance / Stop Loss	932,543	893,603	950,000	980,000	3.2%
Prescription Drugs	5,460,254	6,640,503	6,588,000	8,775,000	33.2%
Program Operating Expenses	64,327	38,101	103,250	97,900	-5.2%
Program Events	46,512	12,234	50,000	284,582	469.2%
HRA Medical Claims	1,006,926	1,004,998	1,100,000	1,400,000	27.3%
<b>Non-Operational</b>					
Transfer to Funds	\$8,741	\$44,309	\$0	\$0	0.0%
Unpaid Claims Liability	0	0	5,167,976	5,955,339	15.2%
Reserve	0	0	2,551,681	2,271,865	-11.0%
<b>GRAND TOTAL</b>	<b>\$26,382,642</b>	<b>\$27,913,427</b>	<b>\$38,908,907</b>	<b>\$39,234,686</b>	<b>0.8%</b>



## FSA MEDICAL FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Charges for Service</b>					
Board of County Commission Payroll	\$394,349	\$427,998	\$418,230	\$433,000	3.5%
Sheriff Payroll	257,426	260,305	260,302	263,000	1.0%
Property Appraiser Payroll	9,864	13,665	11,908	9,800	-17.7%
Supervisor of Elections Payroll	0	0	0	0	0.0%
Tax Collector Payroll	27,126	33,388	30,746	35,000	13.8%
Clerk of Courts Payroll	22,332	24,077	25,483	17,100	-32.9%
<b>Subtotal</b>	<b>\$711,098</b>	<b>\$759,433</b>	<b>\$746,669</b>	<b>\$757,900</b>	<b>1.5%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$3,398	\$2,636	\$4,685	\$350	-92.5%
<b>Subtotal</b>	<b>\$3,398</b>	<b>\$2,636</b>	<b>\$4,685</b>	<b>\$350</b>	<b>-92.5%</b>
<b>Total Estimated Revenues</b>	<b>\$714,496</b>	<b>\$762,069</b>	<b>\$751,354</b>	<b>\$758,250</b>	<b>0.9%</b>
Less Statutory Reduction	0	0	(234)	(18)	-92.3%
<b>Est Rev Available for Approp</b>	<b>\$714,496</b>	<b>\$762,069</b>	<b>\$751,120</b>	<b>\$758,232</b>	<b>0.9%</b>
Estimated Cash Carryforward	\$193,503	\$195,243	\$223,730	\$144,299	-35.5%
<b>Total Available Resources</b>	<b>\$907,999</b>	<b>\$957,312</b>	<b>\$974,850</b>	<b>\$902,531</b>	<b>-7.4%</b>

## FSA MEDICAL FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>General Government</b>					
FSA Medical Claims	\$712,756	\$723,262	\$974,850	\$902,531	-7.4%
<b>Non-Operational</b>					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$712,756</b>	<b>\$723,262</b>	<b>\$974,850</b>	<b>\$902,531</b>	<b>-7.4%</b>

## FSA DEPENDENT FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Charges for Service</b>					
Board of County Commission Payroll	\$87,119	\$83,444	\$85,618	\$66,500	-22.3%
Sheriff Payroll	24,853	25,215	25,319	25,319	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	895	1,637	2,037	1,790	-12.1%
<b>Subtotal</b>	<b>\$112,868</b>	<b>\$110,296</b>	<b>\$112,974</b>	<b>\$93,609</b>	<b>-17.1%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$941	\$613	\$934	\$85	-90.9%
<b>Subtotal</b>	<b>\$941</b>	<b>\$613</b>	<b>\$934</b>	<b>\$85</b>	<b>-90.9%</b>
Total Estimated Revenues	\$113,809	\$110,909	\$113,908	93,694	-17.7%
Less Statutory Reduction	0	0	(47)	(4)	-91.5%
<b>Est Rev Available for Approp</b>	<b>\$113,809</b>	<b>\$110,909</b>	<b>\$113,861</b>	<b>\$93,690</b>	<b>-17.7%</b>
Estimated Cash Carryforward	\$41,677	\$47,556	\$68,774	\$31,647	-54.0%
<b>Total Available Resources</b>	<b>\$155,486</b>	<b>\$158,465</b>	<b>\$182,635</b>	<b>\$125,337</b>	<b>-31.4%</b>

## FSA DEPENDENT FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>General Government</b>					
FSA Dependent Claims	\$107,929	\$95,512	\$182,635	\$125,337	-31.4%
<b>Non-Operational</b>					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$107,929</b>	<b>\$95,512</b>	<b>\$182,635</b>	<b>\$125,337</b>	<b>-31.4%</b>

## OPEB TRUST FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Charges for Service</b>					
Board of County Commission Payroll	\$1,237,888	\$474,677	\$0	\$0	0.0%
Sheriff Payroll	650,249	276,470	0	0	0.0%
Property Appraiser Payroll	39,388	14,876	0	0	0.0%
Supervisor of Elections Payroll	10,000	3,858	0	0	0.0%
Tax Collector Payroll	60,157	32,589	0	0	0.0%
Clerk of Courts Payroll	98,009	37,181	0	0	0.0%
Self Pay Insurers	1,741,745	1,761,057	1,728,318	1,948,290	12.7%
<b>Subtotal</b>	<b>\$3,837,436</b>	<b>\$2,600,708</b>	<b>\$1,728,318</b>	<b>\$1,948,290</b>	<b>12.7%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$1,310,147	\$3,538,110	\$15,500	\$0	-100.0%
Returned Check Service Charge	110	30	0	0	0.0%
<b>Subtotal</b>	<b>\$1,310,257</b>	<b>\$3,538,140</b>	<b>\$15,500</b>	<b>\$0</b>	<b>-100.0%</b>
<b>Total Estimated Revenues</b>	<b>\$5,147,693</b>	<b>\$6,138,848</b>	<b>\$1,743,818</b>	\$1,948,290	<b>11.7%</b>
Less Statutory Reduction	0	0	(775)	0	-1000.0%
<b>Est Rev Available for Approp</b>	<b>\$5,147,693</b>	<b>\$6,138,848</b>	<b>\$1,743,043</b>	<b>\$1,948,290</b>	<b>11.8%</b>
<b>Other Financing Sources</b>					
Transfers from Funds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$0	\$0	\$2,237,840	\$2,147,692	-4.0%
<b>Total Available Resources</b>	<b>\$5,147,693</b>	<b>\$6,138,848</b>	<b>\$3,980,883</b>	<b>\$4,095,982</b>	<b>2.9%</b>

## OPEB TRUST FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>General Government</b>					
Retiree Benefits (Transfer)	\$3,712,883	\$3,712,883	\$3,712,883	\$3,827,982	3.1%
Contractual Services	\$18,000	\$18,000	\$18,000	\$18,000	0.0%
<b>Non-Operational</b>					
Net Contribution to OPEB Trust Fund	\$0	\$0	\$250,000	\$250,000	0.0%
<b>GRAND TOTAL</b>	<b>\$3,730,883</b>	<b>\$3,730,883</b>	<b>\$3,980,883</b>	<b>\$4,095,982</b>	<b>2.9%</b>

## ***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 \$1,365,000**

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 \$1,659,244**

In March 2015, Series 2015 Transportation Revenue Bonds of \$29,000,000 were issued to refund a portion of the County's outstanding Transportation Revenue Bonds, Series 2006. These Bonds are payable from the Local Option Gas Tax. The 2015 Series bonds will mature in 2035.

### **09 SALES TAX BONDS DEBT SERVICE \$0**

A debt service fund was established in 2009 to account for the refunding of the Series 1998 Sales Tax Bonds that had been utilized for courthouse construction refunding (i.e., lowering Refunded Courthouse Debt Service). Funding was through a \$10.95 Million refunding with the same maturity of October 1, 2019 as the refunded bonds. The Bonds were payable from the Half Cent Sales Tax revenue. These bonds were fully refunded in February 2019 with the issuance of the 2019 Series Special Obligation Refunding Bonds.

### **09A SALES TAX REFUNDING BONDS DEBT SERVICE \$0**

A debt service fund was established in 2009 to account for the refunding of the Series 1998 Sales Tax Bonds that had been utilized for courthouse construction refunding (i.e., lowering Refunded Courthouse Debt Service). Funding was through a \$10.95 Million refunding with the same maturity of October 1, 2019 as the refunded bonds. The Bonds are payable from the Half Cent Sales Tax revenue.

### **12 SALES TAX REFUNDING BONDS DEBT SERVICE \$2,283,400**

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 \$3,932,025**

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 \$1,513,285**

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.

### **COMMERCIAL PAPER DEBT SERVICE \$849,863**

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.

# ***DEBT SERVICE FUNDS***

## **FLAGLER ESTATES DEBT SERVICE**

**\$0**

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**

**\$1,166,907**

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**

**\$413,753**

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**

**\$1,279,698**

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**

**\$1,449,250**

In February 2019, Florida Special Obligation Refunding and Improvement Revenue Bonds of \$10,840,000 were issued to refund the Series 2009 Sales Tax Revenue and Refunding Bonds. These Bonds are payable from a Covenant to Budget and Appropriate (CBA) legally available non-ad valorem revenues. The 2019 Series bonds will mature in 2028.

## **2020 SPECIAL OBLIGATION REVENUE NOTE DEBT SERVICE**

**\$4,888,912**

In May 2020, Florida Taxable Special Obligation Revenue Notes of \$12,085,000 were issued to for the construction of the Coastal Storm Risk Management Project in portions of South Ponte Vedra and Vilano Beach. These notes are payable from Tourist Development Tax and MSTU revenues. The 2020 Series notes will mature in 2031

## **2021 TAXABLE SPECIAL OBLIGATION BOND DEBT SERVICE**

**\$1,416,680**

In June 2021, Florida Taxable Special Obligation Refunding Revenue Bond of \$53,000,000 was issued to refund a portion of the County's outstanding Sales Tax Revenue Refunding Bonds, Series 2012A, Sales Tax Revenue Refunding Bonds, Series 2012B and Transportation Improvement Revenue Refunding Bonds, Series 2012A, in order to achieve debt service savings. These Bonds are payable from a Covenant to Budget and Appropriate (CBA) legally available non-ad valorem revenues. The 2020 Series notes will mature in 2031.

**12 TRANSPORTATION REFUNDING BONDS DEBT SERVICE  
REVENUE SUMMARY**

<b>Category</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Intergovernmental Revenue</b>					
Local Option Gas Tax	\$1,096,186	\$1,098,655	\$1,086,276	\$514,410	-52.6%
<b>Subtotal</b>	<b>\$1,096,186</b>	<b>\$1,098,655</b>	<b>\$1,086,276</b>	<b>\$514,410</b>	<b>-52.6%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$24,942	\$10,171	\$500	\$500	0.0%
Interest Earnings - Money Market			0	0	0.0%
Refund PY Expenditures			0	0	0.0%
<b>Subtotal</b>	<b>\$24,942</b>	<b>\$10,171</b>	<b>\$500</b>	<b>\$500</b>	<b>0.0%</b>
Total Estimated Revenues	\$1,121,128	\$1,108,826	\$1,086,776	\$514,910	-52.6%
Less Statutory Reduction	0	0	(25)	(25)	0.0%
<b>Est Rev Available for Approp</b>	<b>\$1,121,128</b>	<b>\$1,108,826</b>	<b>\$1,086,751</b>	<b>\$514,885</b>	<b>-52.6%</b>
<b>Other Financing Sources</b>					
Bond Proceeds	\$0	\$0	\$0	\$0	0.0%
Bond Premium Proceeds	0	0	0	0	0.0%
Transfer from Funds	900,000	900,000	900,000	675,000	-25.0%
Estimated Cash Carryforward	\$27,995	\$36,596	\$26,624	\$175,115	557.7%
<b>Total Available Resources</b>	<b>\$2,049,123</b>	<b>\$2,045,422</b>	<b>\$2,013,375</b>	<b>\$1,365,000</b>	<b>-32.2%</b>

**12 TRANSPORTATION REFUNDING BONDS DEBT SERVICE  
EXPENDITURE SUMMARY**

<b>Department / Program</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Non-Operational</b>					
Debt Service	\$2,013,375	\$2,017,375	\$2,013,375	\$1,365,000	-32.2%
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%
<b>GRAND TOTAL</b>	<b>\$2,013,375</b>	<b>\$2,017,375</b>	<b>\$2,013,375</b>	<b>\$1,365,000</b>	<b>-32.2%</b>

## 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. In June 2021 the Bonds were refunded and the remaining 2012 Series bonds will mature in 2022.

REVENUE CATEGORY	
Local Option Gas Tax	\$ 514,410
Interest	500
5% Statutory Reduction	-25
Transfer from Funds	675,000
Balance Forward	<u>175,115</u>
<b>Grand Total</b>	<b>\$ 1,365,000</b>

APPROPRIATION CATEGORY	
Principal	\$ 1,300,000
Interest	65,000
Paying Agent Fees	0
Reserve	<u>0</u>
<b>Grand Total</b>	<b>\$ 1,365,000</b>

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	1,300,000	65,000	1,365,000
<b>Total Outstanding Debt</b>	<b>\$ 1,300,000</b>	<b>\$ 65,000</b>	<b>\$ 1,365,000</b>

**15 TRANSPORTATION REFUNDING BONDS DEBT SERVICE  
REVENUE SUMMARY**

<b>Category</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Intergovernmental Revenue</b>					
Local Option Gas Tax	\$1,048,054	\$1,047,196	\$1,039,016	\$1,057,518	1.8%
<b>Subtotal</b>	<b>\$1,048,054</b>	<b>\$1,047,196</b>	<b>\$1,039,016</b>	<b>\$1,057,518</b>	<b>1.8%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$18,843	\$8,297	\$500	\$500	0.0%
<b>Subtotal</b>	<b>\$18,843</b>	<b>\$8,297</b>	<b>\$500</b>	<b>\$500</b>	<b>0.0%</b>
Total Estimated Revenues	\$1,066,897	\$1,055,493	\$1,039,516	\$1,058,018	1.8%
Less Statutory Reduction	0	0	(25)	(25)	0.0%
<b>Est Rev Available for Approp</b>	<b>\$1,066,897</b>	<b>\$1,055,493</b>	<b>\$1,039,491</b>	<b>\$1,057,993</b>	<b>1.8%</b>
<b>Other Financing Sources</b>					
Bond Proceeds	\$0	\$0	\$0	\$0	0.0%
Bond Premium Proceeds	0	0	0	0	0.0%
Transfer from Funds	600,000	600,000	600,000	600,000	0.0%
Estimated Cash Carryforward	\$21,652	\$28,555	\$21,753	\$1,251	-94.2%
<b>Total Available Resources</b>	<b>\$1,688,549</b>	<b>\$1,684,048</b>	<b>\$1,661,244</b>	<b>\$1,659,244</b>	<b>-0.1%</b>

**15 TRANSPORTATION REFUNDING BONDS DEBT SERVICE  
EXPENDITURE SUMMARY**

<b>Department / Program</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Non-Operational</b>					
Debt Service	\$1,659,994	\$1,661,494	\$1,661,244	\$1,659,244	-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%
<b>GRAND TOTAL</b>	<b>\$1,659,994</b>	<b>\$1,661,494</b>	<b>\$1,661,244</b>	<b>\$1,659,244</b>	<b>-0.1%</b>



## 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	\$ 1,057,518
Interest	500
5% Statutory Reduction	-25
Transfer from Funds	600,000
Balance Forward	<u>1,251</u>
<b>Grand Total</b>	<b>\$ 1,659,244</b>

APPROPRIATION CATEGORY	
Principal	\$ 775,000
Interest	884,244
Paying Agent Fees	0
Reserve	<u>0</u>
<b>Grand Total</b>	<b>\$ 1,659,244</b>

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
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>
<b>Total Outstanding Debt</b>	<b>\$ 21,370,000</b>	<b>\$ 8,193,990</b>	<b>\$ 29,563,990</b>

**09 SALES TAX BONDS DEBT SERVICE  
REVENUE SUMMARY**

<b>Category</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Intergovernmental Revenue</b>					
Half Cent Sales Tax	\$304,113	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$304,113</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$4,223	\$0	\$0	\$0	0.0%
Interest Surplus Funds	\$9,393	\$0	\$0	\$0	0.0%
Net Inc in FV of Investment	\$16,801	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$30,417</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$334,530	\$0	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
<b>Est Rev Available for Approp</b>	<b>\$334,530</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Debt Proceeds	\$0	\$0	\$0	\$0	0.0%
Transfers from Funds	444,507	0	0	0	0.0%
<b>Subtotal</b>	<b>\$444,507</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$1,930,086	\$0	\$0	\$0	0.0%
<b>Total Available Resources</b>	<b>\$2,709,123</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

**09 SALES TAX BONDS DEBT SERVICE  
DEBT SERVICE EXPENDITURE SUMMARY**

<b>Department / Program</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Non-Operational</b>					
Debt Service	\$2,709,122	\$0	\$0	\$0	0.0%
Reserves	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$2,709,122</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

## 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.

<b>REVENUE CATEGORY</b>	
<b>Half-Cent Sales Tax</b>	\$ 0
<b>Transfer from Funds</b>	0
<b>Interest</b>	0
<b>5% Statutory Reduction</b>	0
<b>Balance Forward</b>	<u>0</u>
<b>Grand Total</b>	\$ 0

<b>APPROPRIATION CATEGORY</b>	
<b>Principal</b>	\$ 0
<b>Interest</b>	0
<b>Issuance Costs</b>	0
<b>Debt Service Reserve</b>	<u>0</u>
<b>Grand Total</b>	\$ 0

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2021	0	0	0
<b>Total Outstanding Debt</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**09A SALES TAX REFUNDING BONDS DEBT SERVICE  
REVENUE SUMMARY**

<b>Category</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Intergovernmental Revenue</b>					
Half Cent Sales Tax	\$1,519,403	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$1,519,403</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$0	\$0	\$0	\$0	0.0%
Interest Earnings - SBA	21,974	0	0	0	0.0%
<b>Subtotal</b>	<b>\$21,974</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$1,541,377	\$0	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
<b>Est Rev Available for Approp</b>	<b>\$1,541,377</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Transfers from Funds	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$27,586	\$0	\$0	\$0	0.0%
<b>Total Available Resources</b>	<b>\$1,568,963</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

**09A SALES TAX REFUNDING BONDS DEBT SERVICE  
DEBT SERVICE EXPENDITURE SUMMARY**

<b>Department/Program</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Non-Operational</b>					
Debt Service	\$1,568,963	\$0	\$0	\$0	0.0%
Reserves	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$1,568,963</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

## DEBT SERVICE FUNDS

### 09A SALES TAX REFUNDING BONDS DEBT SERVICE

In June 2009, \$10,950,000 Series 2009A Sales Tax Refunding Bonds were issued to obtain present value savings by refunding the Series 1998 Bonds utilized for the courthouse construction refunding. The Bonds were payable from the Half-Cent Sales Tax. The bonds matured October 1, 2019.

REVENUE CATEGORY	
Half-Cent Sales Tax	\$ 0
Interest	0
5% Statutory Reduction	0
Balance Forward	<u>0</u>
<b>Grand Total</b>	<b>\$ 0</b>

APPROPRIATION CATEGORY	
Principal	\$ 0
Interest	0
Issuance Costs	0
Debt Service Reserve	<u>0</u>
<b>Grand Total</b>	<b>\$ 0</b>

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Outstanding Debt</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**12 SALES TAX REFUNDING BONDS DEBT SERVICE  
REVENUE SUMMARY**

<b>Category</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Intergovernmental Revenue</b>					
Half Cent Sales Tax	\$1,526,413	\$3,239,547	\$3,234,735	\$1,650,429	-49.0%
<b>Subtotal</b>	<b>\$1,526,413</b>	<b>\$3,239,547</b>	<b>\$3,234,735</b>	<b>\$1,650,429</b>	<b>-49.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$19,740	\$13,278	\$250	\$250	0.0%
<b>Subtotal</b>	<b>\$19,740</b>	<b>\$13,278</b>	<b>\$250</b>	<b>\$250</b>	<b>0.0%</b>
Total Estimated Revenues	\$1,546,153	\$3,252,825	\$3,234,985	\$1,650,679	-49.0%
Less Statutory Reduction	0	0	(13)	(13)	-100.0%
<b>Est Rev Available for Approp</b>	<b>\$1,546,153</b>	<b>\$3,252,825</b>	<b>\$3,234,972</b>	<b>\$1,650,666</b>	<b>-49.0%</b>
<b>Other Financing Sources</b>					
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	268,022	-30.0%
Estimated Cash Carryforward	\$20,180	\$30,602	\$18,909	\$364,712	1828.8%
<b>Total Available Resources</b>	<b>\$1,949,221</b>	<b>\$3,666,315</b>	<b>\$3,636,769</b>	<b>\$2,283,400</b>	<b>-37.2%</b>

**12 SALES TAX REFUNDING BONDS DEBT SERVICE  
EXPENDITURE SUMMARY**

<b>Department / Program</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Non-Operational</b>					
Debt Service	\$1,918,619	\$3,638,419	\$3,636,769	\$2,283,400	-37.2%
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%
<b>GRAND TOTAL</b>	<b>\$1,918,619</b>	<b>\$3,638,419</b>	<b>\$3,636,769</b>	<b>\$2,283,400</b>	<b>-37.2%</b>

## 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 were refunded in June 2021. The remaining Series 2012 bonds will mature in 2022.

REVENUE CATEGORY	
Half-Cent Sales Tax	\$ 1,650,429
Interest	250
5% Statutory Reduction	-13
Transfer from Funds	268,022
Balance Forward	<u>364,712</u>
<b>Grand Total</b>	<b>\$ 2,283,400</b>

APPROPRIATION CATEGORY	
Principal	\$ 2,180,000
Interest	103,400
Paying Agent Fees	0
Reserve	<u>0</u>
<b>Grand Total</b>	<b>\$ 2,283,400</b>

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	2,180,000	103,400	2,283,400
<b>Total Outstanding Debt</b>	<b>\$ 2,180,000</b>	<b>\$ 103,400</b>	<b>\$ 2,283,400</b>

**15 SALES TAX BONDS DEBT SERVICE  
REVENUE SUMMARY**

<b>Category</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Intergovernmental Revenue</b>					
Half Cent Sales Tax	\$1,864,918	\$1,852,556	\$1,828,605	\$1,837,447	0.5%
<b>Subtotal</b>	<b>\$1,864,918</b>	<b>\$1,852,556</b>	<b>\$1,828,605</b>	<b>\$1,837,447</b>	<b>0.5%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$39,115	\$19,712	\$500	\$500	0.0%
Interest - Short Term	\$0	\$0	\$0	\$0	0.0%
FEIT Earnings	\$86	\$0	\$0	\$0	0.0%
Refund Prior Year Expenditures	\$0	\$0	\$0	\$0	0.0%
Net Incr In FV of Investment	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$39,201</b>	<b>\$19,712</b>	<b>\$500</b>	<b>\$500</b>	<b>0.0%</b>
Total Estimated Revenues	\$1,904,119	\$1,872,268	\$1,829,105	\$1,837,947	0.5%
Less Statutory Reduction	0	0	(25)	(25)	0.0%
<b>Est Rev Available for Approp</b>	<b>\$1,904,119</b>	<b>\$1,872,268</b>	<b>\$1,829,080</b>	<b>\$1,837,922</b>	<b>0.5%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$2,042,463	\$2,090,384	\$2,042,571	\$2,042,571	0.0%
Bond Proceeds	0	0	0	0	0.0%
Bond Premium Proceeds	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$2,042,463</b>	<b>\$2,090,384</b>	<b>\$2,042,571</b>	<b>\$2,042,571</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$43,769	\$62,575	\$49,624	\$51,532	3.8%
<b>Total Available Resources</b>	<b>\$3,990,351</b>	<b>\$4,025,227</b>	<b>\$3,921,275</b>	<b>\$3,932,025</b>	<b>0.3%</b>

**15 SALES TAX BONDS DEBT SERVICE  
EXPENDITURE SUMMARY**

<b>Department / Program</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Non-Operational</b>					
Debt Service	\$3,927,775	\$3,926,525	\$3,921,275	\$3,932,025	0.3%
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%
<b>GRAND TOTAL</b>	<b>\$3,927,775</b>	<b>\$3,926,525</b>	<b>\$3,921,275</b>	<b>\$3,932,025</b>	<b>0.3%</b>



## 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	\$ 1,837,447
Interest	500
5% Statutory Reduction	-25
Transfer from Funds	2,042,571
Balance Forward	<u>51,532</u>
<b>Grand Total</b>	<b>\$ 3,932,025</b>

APPROPRIATION CATEGORY	
Principal	\$ 1,885,000
Interest	2,047,025
Paying Agent Fees	0
Reserve	<u>0</u>
<b>Grand Total</b>	<b>\$ 3,932,025</b>

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
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>
<b>Total Outstanding Debt</b>	<b>\$ 43,705,000</b>	<b>\$ 18,441,475</b>	<b>\$ 62,146,475</b>

**PONTE VEDRA MSD SEWER DEBT SERVICE  
REVENUE SUMMARY**

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Special Assessments</b>					
Non- Ad Valorem Assessment	\$346,234	\$346,218	\$355,000	\$246,634	-30.5%
<b>Subtotal</b>	<b>\$346,234</b>	<b>\$346,218</b>	<b>\$355,000</b>	<b>\$246,634</b>	<b>-30.5%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$1,014	\$807	\$100	\$1,000	900.0%
Interest Earnings - Tax Col	796	506	0	0	0.0%
Interest Earnings - SBA	19,667	9,942	250	10,799	4219.6%
<b>Subtotal</b>	<b>\$21,477</b>	<b>\$11,255</b>	<b>\$350</b>	<b>\$11,799</b>	<b>3271.1%</b>
Total Estimated Revenues	<b>\$367,711</b>	<b>\$357,473</b>	<b>\$355,350</b>	<b>\$258,433</b>	<b>-27.3%</b>
Less Statutory Reduction	0	0	(17,768)	(12,922)	-27.3%
<b>Est Rev Available for Approp</b>	<b>\$367,711</b>	<b>\$357,473</b>	<b>\$337,582</b>	<b>\$245,511</b>	<b>-27.3%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
Estimated Cash Carryforward	\$1,280,539	\$1,283,073	\$1,281,821	\$1,267,774	-1.1%
<b>Total Available Resources</b>	<b>\$1,648,250</b>	<b>\$1,640,546</b>	<b>\$1,619,403</b>	<b>\$1,513,285</b>	<b>-6.6%</b>

**PONTE VEDRA MSD SEWER DEBT SERVICE  
EXPENDITURE SUMMARY**

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Physical Environment</b>					
Contractual Services	\$10,700	\$10,700	\$10,700	\$10,700	0.0%
Tax Collector Fees	6,925	6,924	7,100	7,300	2.8%
<b>Non-Operational</b>					
Debt Service	\$347,553	\$347,554	\$347,555	\$1,495,285	330.2%
Reserves	0	0	161,940	0	-100.0%
Restricted Debt Service Reserve	0	0	1,092,108	0	-100.0%
<b>GRAND TOTAL</b>	<b>\$365,178</b>	<b>\$365,178</b>	<b>\$1,619,403</b>	<b>\$1,513,285</b>	<b>-6.6%</b>

## 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 will be paid off in FY 2022 from Ponte Vedra MSD reserves.

REVENUE CATEGORY	
Non- Ad Valorem Assessment	\$ 246,634
Interest Earnings	11,799
Transfer From Funds	0
5% Statutory Deduction	-12,922
Balance Forward	<u>1,267,774</u>
<b>Grand Total</b>	<b>\$ 1,513,285</b>

APPROPRIATION CATEGORY	
Principal	\$ 1,454,620
Interest	40,665
Contractual Services	10,700
Tax Collector Fees	7,300
Reserves	<u>0</u>
<b>Grand Total</b>	<b>\$ 1,513,285</b>

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	<u>1,454,620</u>	<u>40,665</u>	<u>1,495,285</u>
<b>Total Outstanding Debt</b>	<b>\$ 1,454,620</b>	<b>\$ 40,665</b>	<b>\$ 1,495,285</b>

**COMMERCIAL PAPER DEBT SERVICE  
REVENUE SUMMARY**

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$579	\$276	\$100	\$0	-100.0%
Interest Earnings - SBA	4,837	2,544	\$250	\$250	0.0%
Refund PY Expenditures	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$5,416</b>	<b>\$2,820</b>	<b>\$350</b>	<b>\$250</b>	<b>-28.6%</b>
Total Estimated Revenues	\$5,416	\$2,820	\$350	\$250	-28.6%
Less Statutory Reduction	0	0	(18)	(13)	-27.8%
<b>Est Rev Available for Approp</b>	<b>\$5,416</b>	<b>\$2,820</b>	<b>\$332</b>	<b>\$237</b>	<b>-28.6%</b>
<b>Other Financing Sources</b>					
Line of Credit Proceeds	\$0	\$0	\$0	\$0	0.0%
Transfers from Funds	2,084,443	1,889,981	1,782,722	800,000	-55.1%
<b>Subtotal</b>	<b>\$2,084,443</b>	<b>\$1,889,981</b>	<b>\$1,782,722</b>	<b>\$800,000</b>	<b>-55.1%</b>
Estimated Cash Carryforward	4,852	6,242	\$8,479	\$49,626	485.3%
<b>Total Available Resources</b>	<b>\$2,094,711</b>	<b>\$1,899,043</b>	<b>\$1,791,533</b>	<b>\$849,863</b>	<b>-52.6%</b>

**COMMERCIAL PAPER DEBT SERVICE  
EXPENDITURE SUMMARY**

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Non-Operational</b>					
Debt Service	\$2,024,646	\$1,826,744	\$1,773,614	\$843,215	-52.5%
Paying Agent Fees	63,824	37,449	17,919	6,648	-62.9%
Issuance Costs	0	0	0	0	0.0%
Reserves	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$2,088,470</b>	<b>\$1,864,193</b>	<b>\$1,791,533</b>	<b>\$849,863</b>	<b>-52.6%</b>

## 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	
<b>Transfer from Funds</b>	\$ 800,000
<b>Interest Income</b>	\$250
<b>5% Statutory Reduction</b>	-13
<b>Line of Credit Proceeds</b>	0
<b>Balance Forward</b>	<u>49,626</u>
<b>Grand Total</b>	\$ 849,863

APPROPRIATION CATEGORY	
<b>Principal</b>	\$ 841,209
<b>Interest*</b>	2,006
<b>Paying Agent Fees</b>	6,648
<b>Cost of Issuance</b>	0
<b>Reserve</b>	<u>0</u>
<b>Grand Total</b>	\$ 849,863

### DEBT SERVICE SCHEDULE

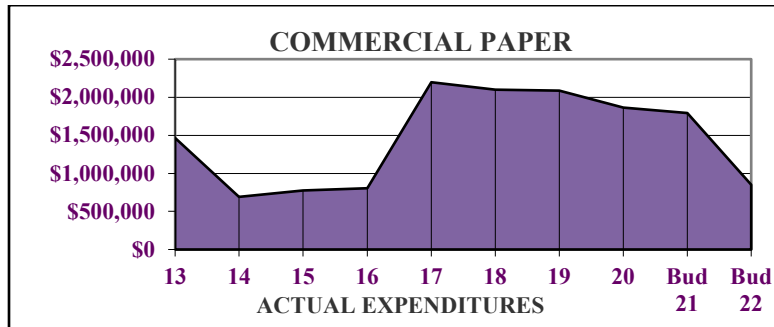
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	<u>841,209</u>	<u>2,006</u>	<u>843,215</u>
<b>Total Outstanding Debt</b>	<b>\$ 841,209</b>	<b>\$ 2,006</b>	<b>\$ 843,215</b>

## 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 2022 BUDGET HIGHLIGHTS:** The budget primarily reflects a payoff of the Jax Port land purchase debt with a transfer from the Tree Bank Fund.

**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 '18	Actual Expense FY '19	Actual Expense FY '20	Adopted Budget FY '21	Adopted Budget FY '22
Fire Rescue: Self-Contained Breathing (SCBA) Equipment	0	0	0	0	0
Supervisor of Elections Voting Equipment	0	0	0	0	0
E-911 Communications Equipment	288,448	68,264	0	0	0
Fire Rescue Cardiac Monitors	289,556	68,673	0	0	0
Beach Renourishment	495,255	488,826	472,262	455,791	0
Sheriff Projects	1,020,080	1,006,793	973,523	901,398	0
Jax Port land	0	455,914	418,408	434,344	849,863
Cost of Issuance	6,000	0	0	0	0
Reserve	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,099,340</b>	<b>\$ 2,088,470</b>	<b>\$ 1,864,193</b>	<b>\$ 1,791,533</b>	<b>\$ 849,863</b>

## FLAGLER ESTATES DEBT SERVICE REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$4,351	\$1,584	\$100	\$0	-100.0%
Interest Earnings - Money Market	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$4,351</b>	<b>\$1,584</b>	<b>\$100</b>	<b>\$0</b>	<b>-100.0%</b>
Total Estimated Revenues	\$4,351	\$1,584	\$100	\$0	-100.0%
Less Statutory Reduction	0	0	(5)	0	-100.0%
<b>Est Rev Available for Approp</b>	<b>\$4,351</b>	<b>\$1,584</b>	<b>\$95</b>	<b>\$0</b>	<b>-100.0%</b>
<b>Other Financing Sources</b>					
Transfers from Funds	\$522,373	\$505,133	\$510,135	\$0	-100.0%
Line of Credit Proceeds	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$522,373</b>	<b>\$505,133</b>	<b>\$510,135</b>	<b>\$0</b>	<b>-100.0%</b>
Estimated Cash Carryforward	\$5,422	\$14,681	\$4,808	\$0	-1000.0%
<b>Total Available Resources</b>	<b>\$532,146</b>	<b>\$521,398</b>	<b>\$515,038</b>	<b>\$0</b>	<b>-100.0%</b>

## FLAGLER ESTATES DEBT SERVICE EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Non-Operational</b>					
Debt Service	\$517,465	\$516,855	\$515,038	\$0	-100.0%
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%
<b>GRAND TOTAL</b>	<b>\$517,465</b>	<b>\$516,855</b>	<b>\$515,038</b>	<b>\$0</b>	<b>-100.0%</b>

## 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 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 was no longer required. The Note matured August 1, 2021.

<b>REVENUE CATEGORY</b>	
<b>Transfer from Funds</b>	\$ 0
<b>Interest</b>	0
<b>5% Statutory Reduction</b>	0
<b>Balance Forward</b>	<u>0</u>
<b>Grand Total</b>	\$ 0

<b>APPROPRIATION CATEGORY</b>	
<b>Principal</b>	\$ 0
<b>Interest</b>	0
<b>Paying Agent Fees</b>	0
<b>Reserve</b>	<u>0</u>
<b>Grand Total</b>	\$ 0

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Outstanding Debt</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>



## 14 REVENUE SHARING BONDS DEBT SERVICE REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Intergovernmental Revenue</b>					
State Revenue Sharing	\$1,158,334	\$1,147,043	\$1,152,719	\$1,166,670	1.2%
<b>Subtotal</b>	<b>\$1,158,334</b>	<b>\$1,147,043</b>	<b>\$1,152,719</b>	<b>\$1,166,670</b>	<b>1.2%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings-SBA	\$12,595	\$8,261	\$250	\$250	0.0%
<b>Subtotal</b>	<b>\$12,595</b>	<b>\$8,261</b>	<b>\$250</b>	<b>\$250</b>	<b>0.0%</b>
Total Estimated Revenues	\$1,170,929	\$1,155,304	\$1,152,969	\$1,166,920	1.2%
Less Statutory Reduction	0	0	(13)	(13)	0.0%
<b>Est Rev Available for Approp</b>	<b>\$1,170,929</b>	<b>\$1,155,304</b>	<b>\$1,152,956</b>	<b>\$1,166,907</b>	<b>1.2%</b>
<b>Other Financing Sources</b>					
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	11,454	19,077	15,551	-	-100.0%
<b>Total Available Resources</b>	<b>\$1,182,383</b>	<b>\$1,174,381</b>	<b>\$1,168,507</b>	<b>1,166,907</b>	<b>-0.1%</b>

## 14 REVENUE SHARING BONDS DEBT SERVICE EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Non-Operational</b>					
Debt Service	\$1,163,306	\$1,163,906	\$1,168,507	\$1,166,907	-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%
<b>GRAND TOTAL</b>	<b>\$1,163,306</b>	<b>\$1,163,906</b>	<b>\$1,168,507</b>	<b>\$1,166,907</b>	<b>-0.1%</b>

## 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	\$ 1,166,670
SBA Interest	250
5% Statutory Reduction	-13
Transfers from Funds	0
Balance Forward	<u>0</u>
<b>Grand Total</b>	<b>\$ 1,166,907</b>

APPROPRIATION CATEGORY	
Principal	\$ 690,000
Interest	476,907
Paying Agent Fees	0
Reserve	<u>0</u>
<b>Grand Total</b>	<b>\$ 1,166,907</b>

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
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>
<b>Total Outstanding Debt</b>	<b>\$ 11,670,000</b>	<b>\$ 3,786,157</b>	<b>\$ 15,456,157</b>

**TRANE CAPITAL LEASE DEBT SERVICE  
REVENUE SUMMARY**

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$1,354	\$670	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$1,354</b>	<b>\$670</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$1,354	\$670	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
<b>Est Rev Available for Approp</b>	<b>\$1,354</b>	<b>\$670</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$240,768	\$240,401	\$240,085	\$241,561	0.6%
Note Proceeds	0	0	0	0	0.0%
Estimated Cash Carryforward	1,160	1,722	1,476	0	-100.0%
<b>Total Available Resources</b>	<b>\$243,282</b>	<b>\$242,793</b>	<b>\$241,561</b>	<b>\$241,561</b>	<b>0.0%</b>

**TRANE CAPITAL LEASE DEBT SERVICE  
EXPENDITURE SUMMARY**

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Non-Operational</b>					
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%
<b>GRAND TOTAL</b>	<b>\$241,560</b>	<b>\$241,560</b>	<b>\$241,561</b>	<b>\$241,561</b>	<b>0.0%</b>

## 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	\$ 241,561
Interest Earnings	0
5% Statutory Reduction	0
Balance Forward	<u>0</u>
<b>Grand Total</b>	<b>\$ 241,561</b>

APPROPRIATION CATEGORY	
Principal	\$ 211,377
Interest	30,184
Paying Agent Fees	0
Issuance Costs	0
Reserve	<u>0</u>
<b>Grand Total</b>	<b>\$241,561</b>

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
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>
<b>Total Outstanding Debt</b>	<b>\$ 1,232,000</b>	<b>\$ 96,587</b>	<b>\$ 1,328,586</b>

**PUBLIC FACILITIES NOTE DEBT SERVICE  
REVENUE SUMMARY**

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$4,519	\$1,846	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$4,519</b>	<b>\$1,846</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$4,519	\$1,846	\$0	\$0	0.0%
Less Statutory Reduction	0	0			0.0%
<b>Est Rev Available for Approp</b>	<b>\$4,519</b>	<b>\$1,846</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$411,226	\$408,438	\$405,970	\$413,292	1.8%
Note Proceeds	0	0	0	0	0.0%
Estimated Cash Carryforward	4,698	6,980	4,753	461	-90.3%
<b>Total Available Resources</b>	<b>\$420,443</b>	<b>\$417,264</b>	<b>\$410,723</b>	<b>\$413,753</b>	<b>0.7%</b>

**PUBLIC FACILITIES NOTE DEBT SERVICE  
EXPENDITURE SUMMARY**

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Non-Operational</b>					
Debt Service	\$413,464	\$412,259	\$410,723	\$413,753	0.7%
Cost of Issuance	0	0	0	0	0.0%
Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$413,464</b>	<b>\$412,259</b>	<b>\$410,723</b>	<b>\$413,753</b>	<b>0.7%</b>

## DEBT SERVICE FUNDS

### PUBLIC FACILITIES NOTE DEBT SERVICE

On May 7, 2013, the County authorized the borrowing of up to \$4.5 million dollars to finance a part of the cost of acquiring, constructing, and equipping a new Health and Human Services Facility. Debt service payments will be paid out of the General Fund. The debt will mature in 2028.

REVENUE CATEGORY	
Transfer from Funds	\$ 413,292
Interest Earnings	0
5% Statutory Reduction	0
Balance Forward	<u>461</u>
<b>Grand Total</b>	<b>\$ 413,753</b>

APPROPRIATION CATEGORY	
Principal	\$ 315,000
Interest	98,753
Paying Agent Fees	0
Issuance Costs	0
Reserve	<u>0</u>
<b>Grand Total</b>	<b>\$ 413,753</b>

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	315,000	98,753	413,753
2023-2028	<u>2,160,000</u>	<u>311,222</u>	<u>2,471,222</u>
<b>Total Outstanding Debt</b>	<b>\$ 2,475,000</b>	<b>\$ 409,975</b>	<b>\$ 2,884,975</b>

**2012 CHASE NOTE DEBT SERVICE  
REVENUE SUMMARY**

<b>Category</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$15,811	\$6,148	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$15,811</b>	<b>\$6,148</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$15,811	\$6,148	\$0	\$0	\$0
Less Statutory Reduction	0	0	0	0	0.0%
<b>Est Rev Available for Approp</b>	<b>\$15,811</b>	<b>\$6,148</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$1,272,014	\$1,266,150	\$1,261,556	\$1,279,698	1.4%
Note Proceeds	0	0	0	0	0.0%
Estimated Cash Carryforward	16,566	24,757	18,261	0	-100.0%
<b>Total Available Resources</b>	<b>\$1,304,391</b>	<b>\$1,297,055</b>	<b>\$1,279,817</b>	<b>\$1,279,698</b>	<b>0.0%</b>

**2012 CHASE NOTE DEBT SERVICE  
EXPENDITURE SUMMARY**

<b>Department / Program</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Non-Operational</b>					
Debt Service	\$1,279,634	\$1,279,455	\$1,279,817	\$1,279,698	0.0%
Reserves	0	0	0	0	0.0%
Cost of Issuance	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$1,279,634</b>	<b>\$1,279,455</b>	<b>\$1,279,817</b>	<b>\$1,279,698</b>	<b>0.0%</b>

## 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	\$ 1,279,698
Interest Earnings	0
5% Statutory Reduction	0
Balance Forward	<u>0</u>
<b>Grand Total</b>	<b>\$ 1,279,698</b>

APPROPRIATION CATEGORY	
Principal	\$ 1,230,000
Interest	49,698
Paying Agent Fees	0
Issuance Costs	0
Reserve	<u>0</u>
<b>Grand Total</b>	<b>\$ 1,279,698</b>

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	1,230,000	49,698	1,279,698
2023	<u>1,255,000</u>	<u>25,099</u>	<u>1,280,099</u>
<b>Total Outstanding Debt</b>	<b>\$ 2,485,000</b>	<b>\$ 74,797</b>	<b>\$ 2,559,797</b>



**2019 SPECIAL OBLIGATION REFUNDING BONDS DEBT SERVICE  
REVENUE SUMMARY**

<b>Category</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$6,446	\$6,376	\$0	\$0	0.0%
Refund PY Expenditures	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$6,446</b>	<b>\$6,376</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$6,446	\$6,376	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
<b>Est Rev Available for Approp</b>	<b>\$6,446</b>	<b>\$6,376</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Bond Proceeds	10,840,000	0	0	0	0.0%
Bond Premium Proceeds	1,747,148	0	0	0	0.0%
Transfers from Funds	847,135	1,450,000	1,423,334	1,447,796	1.7%
<b>Subtotal</b>	<b>\$13,434,283</b>	<b>\$1,450,000</b>	<b>\$1,423,334</b>	<b>\$1,447,796</b>	<b>1.7%</b>
Estimated Cash Carryforward	\$0	\$19,241	\$24,916	\$1,454	-94.2%
<b>Total Available Resources</b>	<b>\$13,440,729</b>	<b>\$1,475,617</b>	<b>\$1,448,250</b>	<b>\$1,449,250</b>	<b>0.1%</b>

**2019 SPECIAL OBLIGATION REFUNDING BONDS DEBT SERVICE  
EXPENDITURE SUMMARY**

<b>Department / Program</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Non-Operational</b>					
Debt Service	\$13,276,523	\$1,450,000	\$1,448,250	\$1,449,250	0.1%
Cost of Issuance	144,965	0	0	0	0.0%
Reserves	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$13,421,488</b>	<b>\$1,450,000</b>	<b>\$1,448,250</b>	<b>\$1,449,250</b>	<b>0.1%</b>

## 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	\$ 1,447,796
Interest	0
5% Statutory Reduction	0
Balance Forward	<u>1,454</u>
<b>Grand Total</b>	<b>\$ 1,449,250</b>

APPROPRIATION CATEGORY	
Principal	\$ 1,030,000
Interest	419,250
Issuance Costs	0
Debt Service Reserve	<u>0</u>
<b>Grand Total</b>	<b>\$ 1,449,250</b>

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
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>
<b>Total Outstanding Debt</b>	<b>\$ 8,385,000</b>	<b>\$ 1,758,250</b>	<b>\$ 10,143,250</b>

**2020 SPECIAL OBLIGATION REVENUE NOTE DEBT SERVICE  
REVENUE SUMMARY**

<b>Category</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA	\$0	\$70	\$0	\$0	0.0%
Refund PY Expenditures	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$70</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$0	\$70	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	0.0%
<b>Est Rev Available for Approp</b>	<b>\$0</b>	<b>\$70</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
State Grant Revenue	\$0	\$4,209,332	\$0	\$0	0.0%
Transfers from Funds	0	291,327	497,109	678,281	36.4%
<b>Subtotal</b>	<b>\$0</b>	<b>\$4,500,659</b>	<b>\$497,109</b>	<b>\$678,281</b>	<b>36.4%</b>
Estimated Cash Carryforward	\$0	\$0	\$0	\$4,210,631	100.0%
<b>Total Available Resources</b>	<b>\$0</b>	<b>\$4,500,729</b>	<b>\$497,109</b>	<b>\$4,888,912</b>	<b>883.5%</b>

**2019 SPECIAL OBLIGATION REFUNDING BONDS DEBT SERVICE  
EXPENDITURE SUMMARY**

<b>Department / Program</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Non-Operational</b>					
Debt Service	\$0	\$291,326	\$497,109	\$4,158,998	736.6%
Reserves	0	0	0	729,914	100.0%
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$291,326</b>	<b>\$497,109</b>	<b>\$4,888,912</b>	<b>883.5%</b>

## DEBT SERVICE FUNDS

### 2020 SPECIAL OBLIGATION REVENUE NOTE DEBT SERVICE

In May 2020, Florida Taxable Special Obligation Revenue Notes of \$12,085,000 were issued to for the construction of the Coastal Storm Risk Management Project in portions of South Ponte Vedra and Vilano Beach. These notes are payable from Tourist Development Tax and MSTU revenues. The 2020 Series notes will mature in 2031.

REVENUE CATEGORY	
Transfer from Funds	\$ 678,281
Interest	0
5% Statutory Reduction	0
Balance Forward	<u>4,210,631</u>
<b>Grand Total</b>	<b>\$ 4,888,912</b>

APPROPRIATION CATEGORY	
Principal	\$ 3,945,000
Interest	213,998
Issuance Costs	0
Debt Service Reserve	<u>729,914</u>
<b>Grand Total</b>	<b>\$ 4,888,912</b>

### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	3,945,000	213,998	4,158,998
2023	1,070,000	187,862	1,257,862
2024	1,095,000	161,092	1,256,092
2025	1,120,000	133,690	1,253,690
2026	1,155,000	105,656	1,260,656
2027	1,020,000	76,740	1,096,740
<u>2028-2031</u>	<u>2,280,000</u>	<u>130,289</u>	<u>2,410,289</u>
<b>Total Outstanding Debt</b>	<b>\$ 11,685,000</b>	<b>\$ 1,009,326</b>	<b>\$ 12,694,326</b>

**21 TAXABLE SPECIAL OBLIGATION BOND DEBT SERVICE  
REVENUE SUMMARY**

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Intergovernmental Revenue</b>					
Local Option Gas Tax	\$0	\$0	\$0	\$232,000	100.0%
Local Govt Half Cent Tax	0	0	0	844,814	100.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,076,814</b>	<b>100.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings - SBA					0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$0	\$0	\$0	\$1,076,814	100.0%
Less Statutory Reduction					0.0%
<b>Est Rev Available for Approp</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,076,814</b>	<b>100.0%</b>
<b>Other Financing Sources</b>					
Note Proceeds					0.0%
Transfer from Funds	0	0	0	339,866	100.0%
Estimated Cash Carryforward					0.0%
<b>Total Available Resources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,416,680</b>	<b>100.0%</b>

**21 TAXABLE SPECIAL OBLIGATION BOND DEBT SERVICE  
EXPENDITURE SUMMARY**

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Non-Operational</b>					
Debt Service	\$0	\$0	\$0	\$1,416,680	100.0%
Reserves	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,416,680</b>	<b>100.0%</b>

## DEBT SERVICE FUNDS

### 2021 TAXABLE SPECIAL OBLIGATION BOND DEBT SERVICE

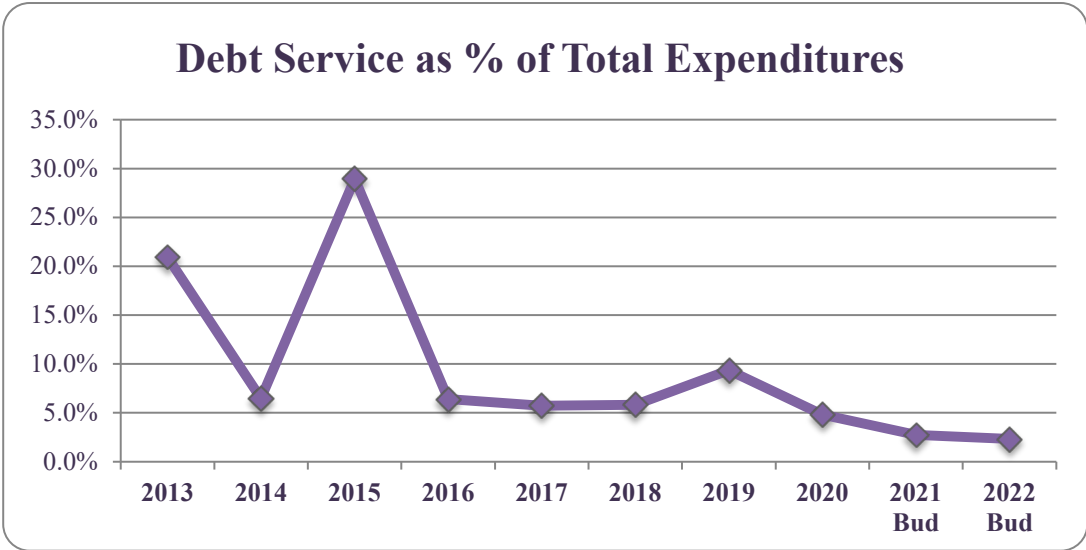
In June 2021, Florida Taxable Special Obligation Refunding Revenue Bond of \$53,000,000 was issued to refund a portion of the County's outstanding Sales Tax Revenue Refunding Bonds, Series 2012A, Sales Tax Revenue Refunding Bonds, Series 2012B and Transportation Improvement Revenue Refunding Bonds, Series 2012A, in order to achieve debt service savings. These Bonds are payable from a Covenant to Budget and Appropriate (CBA) legally available non-ad valorem revenues. The 2020 Series notes will mature in 2031.

REVENUE CATEGORY		APPROPRIATION CATEGORY	
Local Option Gas Tax	\$ 232,000	Principal	\$ 505,000
Half-Cent Sales Tax	844,814	Interest	911,680
Interest	0	Issuance Costs	0
5% Statutory Reduction	0		
Transfer from Funds	339,866	Issuance Costs	0
Balance Forward	<u>0</u>		
<b>Grand Total</b>	<b>\$ 1,416,680</b>	<b>Grand Total</b>	<b>\$ 1,416,680</b>

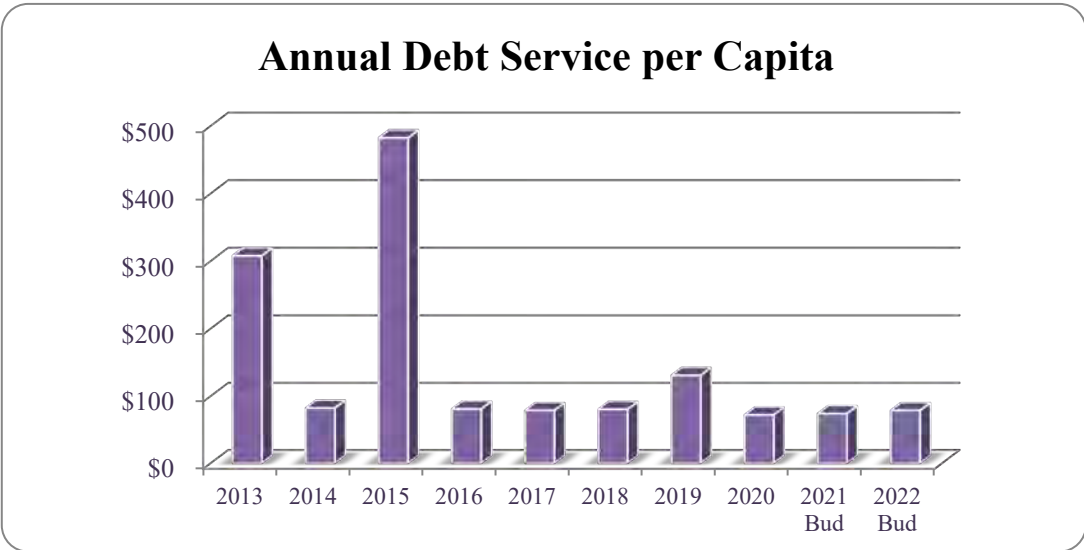
### DEBT SERVICE SCHEDULE

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	505,000	911,680	1,416,680
2023	4,295,000	902,792	5,197,792
2024	4,345,000	827,200	5,172,200
2025	4,405,000	750,728	5,155,728
2026	4,475,000	673,200	5,148,200
2027	4,530,000	594,440	5,124,440
2028	4,600,000	514,712	5,114,712
<u>2029-2034</u>	24,645,000	1,384,152	26,029,152
<b>Total Outstanding Debt</b>	<b>\$ 51,800,000</b>	<b>\$ 6,558,904</b>	<b>\$ 58,358,904</b>

# Debt Service Funds Historical Trends



Note: These charts exclude Enterprise Funds and Internal Service Funds.



**Comment:** The above charts reflect a relatively low level of annual debt service maintained by the County. The line graph reflects the percentage spent on debt service relative to total County Governmental Funds expenditures. The bar graph reflects the cost-per-capita for annual debt service. The spike in 2012 was due to the issuance of the 12 Transportation Refunding bond. The spike that appears for 2013 was due to the issuance of the 12 Sales Tax Refunding bonds. The spike in 2015 reflects the issuance of the 2015 Sales Tax Refunding Bond, the 2015 Transportation Refunding Bond and the 2014 Revenue Sharing Refunding Bond. The spikes were offset by Other Financing Revenue.

# ***CAPITAL IMPROVEMENT FUNDS***

Capital Improvement Funds are used to account for the acquisition and construction of major capital facilities other than those financed by Enterprise Funds. These projects generally span more than one year and have funding contributed by more than one County fund or through debt financing. During the construction phase, Capital Improvement Funds accumulate and report construction in progress costs. At the completion of the project or major capital facility, the total cost to construct is recorded as a fixed asset and the capital improvement fund generally ceases to exist.

## **BEACH RE-NOURISHMENT PROJECT FUND**

**\$2,132,558**

This Fund was established in FY 2001 to account for costs associated with major recreation related projects such as beach re-nourishment. Approximately 2.5 miles of beach have been declared critically eroded from storm damage and in need of restoration. This project is federally authorized for the U.S. Army Corps of Engineers who will contribute the bulk of funding. The County will contribute funds primarily from its Tourist Development Tax Fund and also receive funding from the State Erosion Control Trust Fund. Phases of beach re-nourishment have been completed in FY 2002, FY 2005, FY 2012 & FY 2018. Until a re-nourishment phase is completed, funds accumulate in a restricted reserve account for this Fund.

## **SR 207 CIG DEVELOPMENT AGREEMENT PROJECTS FUND**

**\$1,086,085**

This Fund was established in FY 2008 to account for new projects specific to the SR 207 Corridor Improvement Group development agreement. This fund consists of developer contributions towards negotiated transportation improvements.

## **15 SALES TAX CONSTRUCTION PROJECTS FUND**

**\$0**

The 15 Sales Tax Construction Projects Fund was established in FY 2015 to account for a new Public Works facility complex and a new combined Fire Station #5 and #11 as well as a hazardous materials trailer. These capital projects were funded by the additional debt issuance of \$17.5 million that was added to the 15 Sales Tax Refunding Bonds. The Public Works facility was completed in FY 2018 and the Combined Fire Station was completed in FY 2019.

## **16 PUBLIC FACILITIES PROJECTS FUND**

**\$1,116,148**

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**

**\$285,213**

The Sheriff Training Facility Fund was established in FY 2020 to account for a new comprehensive training facility for the St. Johns County Sheriff's Office. The project will house an emergency communications & training center building, a primary range house, a secondary range house, a tactical driving track and an aircraft hangar to house the department's aviation unit that is currently housed at the Northeast Florida Regional Airport. The facility features multiple shooting ranges and training areas. This project will allow for efficiencies in all areas of training for the department by consolidating all of their training operations and needs to one site.

## **2019 CAPITAL IMPROVEMENT PROJECTS**

**\$16,287,300**

With the adoption of the Fiscal Year 2020 budget, the County realized a surplus in revenue due to consistent and conservative budgeting practices. This surplus was brought before the Board of County Commissioners at the beginning of the Fiscal Year for consideration to address critical infrastructure needs in certain parts of the County. The Board ultimately approved funding for a new multipurpose park, library, sidewalk infrastructure, beach re-nourishment efforts, waterway access improvements and expansion of an existing park facing capacity issues. The county established a new capital fund for these projects to be budgeted individually.

## **COASTAL HIGHWAY DUNE & BEACH FUND**

**\$496,830**

This fund was established in FY 2021 for the purpose of accumulation of funding toward a 50-year Army Corps of Engineers beach re-nourishment program within the Coastal Highway MSTU.



**PONTE VEDRA DUNE & BEACH FUND**

**\$501,950**

This fund was established in FY 2021 to provide appropriation toward an ongoing beach re-nourishment project within the Ponte Vedra region, yet to be fully designated.

**LAND ACQUISITION & MANAGEMENT PROGRAM (L.A.M.P.)**

**\$1,000,000**

This fund was established in FY 2021 to provide resources to acquire environmentally sensitive land within the County in order to provide green space, passive recreation areas and to protect natural habitats for the wildlife found in St. Johns County.

**2022 CAPITAL IMPROVEMENT PROJECTS**

**\$33,500,000**

This fund was established with the adoption of the FY 2022 budget to provide appropriations to address critical infrastructure needs in the areas of Transportation, Parks & Recreation, Waterway Access and Public Safety.

**GOLF COURSE RECONSTRUCTION FUND**

**\$7,905,634**

This fund was established in the middle of FY 2021 to address a total reconstruction of the County owned and operated Golf Course. The infrastructure and assets of the Golf Course are severely aged and in need of total renovation. The funding for this project is made up of various sources within the County budget and will provide a full renovation of the Clubhouse, Cart Barn and a reconstruction of the course and greens.

**BEACH RE-NOURISHMENT PROJECT FUND  
REVENUE SUMMARY**

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Intergovernmental Revenue</b>					
Culture / Recreation State Grant	\$30,650	\$0	\$65,340	\$150,282	130.0%
<b>Subtotal</b>	<b>\$30,650</b>	<b>\$0</b>	<b>\$65,340</b>	<b>\$150,282</b>	<b>130.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$70,150	\$35,577	\$2,500	\$1,500	-40.0%
Refund Prior Year Expenditures	115,420	0	0	0	0.0%
<b>Subtotal</b>	<b>\$185,570</b>	<b>\$35,577</b>	<b>\$2,500</b>	<b>\$1,500</b>	<b>-40.0%</b>
Total Estimated Revenues	\$216,220	\$35,577	\$67,840	\$151,782	1000.0%
Less Statutory Reduction	0	0	(125)	(75)	-40.0%
<b>Est Rev Available for Approp</b>	<b>\$216,220</b>	<b>\$35,577</b>	<b>\$67,715</b>	<b>\$151,707</b>	<b>1000.0%</b>
<b>Other Financing Sources</b>					
Transfers from Funds	\$1,475,000	\$475,000	\$225,000	\$475,000	111.1%
Line of Credit Proceeds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$1,475,000</b>	<b>\$475,000</b>	<b>\$225,000</b>	<b>\$475,000</b>	<b>111.1%</b>
Estimated Cash Carryforward	\$2,292,720	\$3,412,372	\$1,978,801	\$1,505,851	-23.9%
<b>Total Available Resources</b>	<b>\$3,983,940</b>	<b>\$3,922,949</b>	<b>\$2,271,516</b>	<b>\$2,132,558</b>	<b>-6.1%</b>

**BEACH RE-NOURISHMENT PROJECT FUND  
EXPENDITURE SUMMARY**

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Culture and Recreation</b>					
Beach Re-Nourishment	\$571,567	\$2,009,160	\$1,201,491	\$692,732	-42.3%
<b>Non-Operational</b>					
Transfers to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	1,070,025	1,439,826	34.6%
<b>GRAND TOTAL</b>	<b>\$571,567</b>	<b>\$2,009,160</b>	<b>\$2,271,516</b>	<b>\$2,132,558</b>	<b>-6.1%</b>

**SR 207 CIG DEVELOPMENT AGREEMENT PROJECTS  
REVENUE SUMMARY**

<b>Category</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Miscellaneous Revenue</b>					
Proportionate Share Contributions	\$0	\$302,012	\$0	\$0	-100.0%
Interest Earnings	3,645	3,436	3,000	1,500	-50.0%
<b>Subtotal</b>	<b>\$3,645</b>	<b>\$305,448</b>	<b>\$3,000</b>	<b>\$1,500</b>	<b>-99.5%</b>
Total Estimated Revenues	\$3,645	\$305,448	\$3,000	\$1,500	-50.0%
Less Statutory Reduction	0	0	(150)	(75)	0.0%
<b>Est Rev Available for Approp</b>	<b>\$3,645</b>	<b>\$305,448</b>	<b>\$2,850</b>	<b>\$1,425</b>	<b>-99.5%</b>
<b>Other Financing Sources</b>					
Transfer from Funds	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$159,441	\$163,086	\$468,598	\$1,084,660	131.5%
<b>Total Available Resources</b>	<b>\$163,086</b>	<b>\$468,534</b>	<b>\$471,448</b>	<b>\$1,086,085</b>	<b>130.4%</b>

**SR 207 CIG DEVELOPMENT AGREEMENT PROJECTS  
EXPENDITURE SUMMARY**

<b>Department/Program</b>	<b>Actual FY '19</b>	<b>Actual FY '20</b>	<b>Adopted FY '21</b>	<b>Adopted FY '22</b>	<b>% Change</b>
<b>Transportation</b>					
Land	\$0	\$0	\$0	\$0	0.0%
Transportation Improvements	0	0	471,448	471,194	-0.1%
<b>Non-Operational</b>					
Reserve for Capital Outlay	\$0	\$0	\$0	\$614,891	100.0%
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$471,448</b>	<b>\$1,086,085</b>	<b>130.4%</b>

## 15 SALES TAX BOND FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Intergovernmental Revenue</b>					
Federal Grant	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$37,068	\$920	\$0	\$0	0.0%
Net Inc FV of Bond Investment	946	0	0	0	0.0%
<b>Subtotal</b>	<b>\$38,014</b>	<b>\$920</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$38,014	\$920	\$0	\$0	0.0%
Less Statutory Reduction		0	0	0	0.0%
<b>Est Rev Available for Approp</b>	<b>\$38,014</b>	<b>\$920</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Debt Proceeds	\$0	\$0	\$0	\$0	0.0%
Transfers from Funds	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$4,032,500	\$0	\$0	\$0	0.0%
<b>Total Available Resources</b>	<b>\$4,070,514</b>	<b>\$920</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

## 15 SALES TAX BOND FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Transportation</b>					
Public Works Facility	\$12,411	\$0	\$0	\$0	0.0%
<b>Public Safety</b>					
Combined Fire Station #5 & #11	\$4,009,552	\$0	\$0	\$0	0.0%
Hazardous Materials Trailer/Equipment	\$0	\$0	\$0	\$0	0.0%
<b>Non-Operational</b>					
Transfer to Funds	\$0	\$49,459	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$4,021,963</b>	<b>\$49,459</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

## PUBLIC FACILITIES PROJECTS REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$60,053	\$61,206	\$0	\$3,250	100.0%
<b>Subtotal</b>	<b>\$60,053</b>	<b>\$61,206</b>	<b>\$0</b>	<b>\$3,250</b>	<b>100.0%</b>
Total Estimated Revenues	\$60,053	\$61,206	\$0	\$3,250	100.0%
Less Statutory Reduction	0	0	0	(163)	-100.0%
<b>Est Rev Available for Approp</b>	<b>\$60,053</b>	<b>\$61,206</b>	<b>\$0</b>	<b>\$3,087</b>	<b>100.0%</b>
<b>Other Financing Sources</b>					
Sale of Surplus Property	\$0	\$0	\$0	\$0	0.0%
Note Proceeds	0	0	0	0	0.0%
Transfers from Funds	0	1,135,183	0	0	0.0%
<b>Subtotal</b>	<b>\$60,053</b>	<b>\$1,196,389</b>	<b>\$0</b>	<b>\$3,087</b>	<b>100.0%</b>
Estimated Cash Carryforward	\$3,241,862	\$3,056,810	\$2,651,726	\$1,113,061	-58.0%
<b>Total Available Resources</b>	<b>\$3,301,915</b>	<b>\$4,253,199</b>	<b>\$2,651,726</b>	<b>\$1,116,148</b>	<b>-57.9%</b>

## PUBLIC FACILITIES PROJECTS EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Public Safety</b>					
HHS Facility	\$0	\$0	\$0	\$0	0.0%
Jail Controls	\$76,700	\$2,081,653	\$2,085,082	\$890,634	-57.3%
5/11 Combined Fire Station	\$236,621	\$0	\$0	\$0	0.0%
<b>Non-Operational</b>					
Transfer To Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	566,644	225,514	-60.2%
<b>GRAND TOTAL</b>	<b>\$313,321</b>	<b>\$2,081,653</b>	<b>\$2,651,726</b>	<b>\$1,116,148</b>	<b>-57.9%</b>

## SHERIFF TRAINING FACILITY REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$244,082	\$195,517	\$131,000	\$0	-100.0%
<b>Subtotal</b>	<b>\$244,082</b>	<b>\$195,517</b>	<b>\$131,000</b>	<b>\$0</b>	<b>-100.0%</b>
Total Estimated Revenues	\$244,082	\$195,517	\$131,000	\$0	-100.0%
Less Statutory Reduction	0	0	(6,550)	0	-100.0%
<b>Est Rev Available for Approp</b>	<b>\$244,082</b>	<b>\$195,517</b>	<b>\$124,450</b>	<b>\$0</b>	<b>-100.0%</b>
<b>Other Financing Sources</b>					
Sale of Surplus Property	\$0	\$0	\$0	\$0	0.0%
Federal Grant Revenue	\$0	\$1,162,416	\$837,584	\$0	-100.0%
Note Proceeds	0	0	0	0	0.0%
Transfers from Funds	15,000,000	0	637,768	0	-100.0%
<b>Subtotal</b>	<b>\$15,244,082</b>	<b>\$195,517</b>	<b>\$1,599,802</b>	<b>\$0</b>	<b>-100.0%</b>
Estimated Cash Carryforward	\$0	\$15,244,082	\$10,302,965	\$285,213	-97.2%
<b>Total Available Resources</b>	<b>\$15,244,082</b>	<b>\$15,439,599</b>	<b>\$11,902,767</b>	<b>\$285,213</b>	<b>-97.6%</b>

## SHERIFF TRAINING FACILITY EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Public Safety</b>					
Sheriff Training Facility	\$0	\$9,409,871	\$8,029,725	\$215,571	-97.3%
<b>Non-Operational</b>					
Transfer To Funds	\$0	\$0	\$0	\$69,642	100.0%
Reserve	0	0	3,873,042	0	-100.0%
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$9,409,871</b>	<b>\$11,902,767</b>	<b>\$285,213</b>	<b>-97.6%</b>

## 2019 CAPITAL IMPROVEMENT PROJECTS REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$0	\$84,116	\$40,000	\$0	-100.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$84,116</b>	<b>\$40,000</b>	<b>\$0</b>	<b>-100.0%</b>
Total Estimated Revenues	\$0	\$84,116	\$40,000	\$0	-100.0%
Less Statutory Reduction	0	0	0	0	-100.0%
<b>Est Rev Available for Approp</b>	<b>\$0</b>	<b>\$84,116</b>	<b>\$40,000</b>	<b>\$0</b>	<b>-100.0%</b>
<b>Other Financing Sources</b>					
Other Culture/Rec Grant	\$0	\$0	\$630,000	\$150,000	-76.2%
Note Proceeds	0	0	0	0	0.0%
Transfers from Funds	0	16,580,000	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$16,664,116</b>	<b>\$670,000</b>	<b>\$150,000</b>	<b>-77.6%</b>
Estimated Cash Carryforward	\$0	\$0	\$16,502,362	\$16,137,300	-2.2%
<b>Total Available Resources</b>	<b>\$0</b>	<b>\$16,664,116</b>	<b>\$17,172,362</b>	<b>\$16,287,300</b>	<b>-5.2%</b>

## 2019 CAPITAL IMPROVEMENT PROJECTS EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Culture/Recreation</b>					
World Golf Village Park	\$0	\$0	\$5,700,000	\$5,686,718	-0.2%
World Golf Village Library	\$0	\$10,719	\$4,800,000	\$4,795,256	-0.1%
Waterway Access	\$0	\$0	\$1,140,000	\$1,635,347	43.5%
Davis Park Expansion	\$0	\$3,093	\$1,658,889	\$1,153,469	-30.5%
<b>Physical Environment</b>					
Beach Restoration	\$0	\$0	\$3,000,000	\$3,000,000	0.0%
<b>Transportation</b>					
Sidewalk Improvements	\$0	\$121,589	\$383,473	\$16,510	-95.7%
<b>Non-Operational</b>					
Transfer To Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	490,000	0	-100.0%
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$135,401</b>	<b>\$17,172,362</b>	<b>\$16,287,300</b>	<b>-5.2%</b>

## COASTAL HWY DUNE & BEACH FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Intergovernmental Revenue</b>					
Federal Grant	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$0	\$0	\$0	\$100	100.0%
Net Inc FV of Bond Investment	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100</b>	<b>100.0%</b>
Total Estimated Revenues	\$0	\$0	\$0	\$100	100.0%
Less Statutory Reduction	0	0	0	(5)	0.0%
<b>Est Rev Available for Approp</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$95</b>	<b>100.0%</b>
<b>Other Financing Sources</b>					
Debt Proceeds	\$0	\$0	\$0	\$0	0.0%
Transfers from Funds	0	0	223,026	273,589	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$223,026</b>	<b>\$273,589</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$0	\$0	\$0	\$223,146	100.0%
<b>Total Available Resources</b>	<b>\$223,026</b>	<b>\$223,026</b>	<b>\$223,026</b>	<b>\$496,830</b>	<b>122.8%</b>

## COASTAL HWY DUNE & BEACH FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Physical Environment</b>					
Beach Restoration	\$0	\$0	\$0	\$388,488	100.0%
<b>Non-Operational</b>					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	223,026	108,342	-51.4%
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$223,026</b>	<b>\$496,830</b>	<b>122.8%</b>



## PONTE VEDRA DUNE & BEACH FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Intergovernmental Revenue</b>					
Federal Grant	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$0	\$0	\$0	\$1,000	100.0%
Net Inc FV of Bond Investment	0	0	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>100.0%</b>
Total Estimated Revenues	\$0	\$0	\$0	\$1,000	100.0%
Less Statutory Reduction	0	0	0	(50)	0.0%
<b>Est Rev Available for Approp</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$950</b>	<b>100.0%</b>
<b>Other Financing Sources</b>					
Debt Proceeds	\$0	\$0	\$0	\$0	0.0%
Transfers from Funds	0	500,000	0	0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Estimated Cash Carryforward	\$0	\$0	\$500,000	\$501,000	0.2%
<b>Total Available Resources</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$501,950</b>	<b>0.4%</b>

## PONTE VEDRA DUNE & BEACH FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Physical Environment</b>					
Beach Restoration	\$0	\$0	\$0	\$0	0.0%
<b>Non-Operational</b>					
Transfer to Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	500,000	501,950	0.4%
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$501,950</b>	<b>0.4%</b>

## LAMP FUND REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$0	\$0	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	-100.0%
<b>Est Rev Available for Approp</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Transfers from Funds	0	0	0	500,000	100.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>100.0%</b>
Estimated Cash Carryforward	\$0	\$0	\$0	\$500,000	100.0%
<b>Total Available Resources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>100.0%</b>

## LAMP FUND EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Culture/Recreation</b>					
LAMP Activities	\$0	\$0	\$0	\$0	0.0%
<b>Non-Operational</b>					
Transfer To Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	1,000,000	100.0%
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>100.0%</b>

## 2022 CAPITAL IMPROVEMENT PROJECTS REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$0	\$0	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	-100.0%
<b>Est Rev Available for Approp</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Other Culture/Rec Grant	\$0	\$0	\$0	\$0	0.0%
Note Proceeds	0	0	0	0	0.0%
Transfers from Funds	0	0	0	33,500,000	100.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,500,000</b>	<b>100.0%</b>
Estimated Cash Carryforward	\$0	\$0	\$0	\$0	0.0%
<b>Total Available Resources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,500,000</b>	<b>100.0%</b>

## 2022 CAPITAL IMPROVEMENT PROJECTS EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Culture/Recreation</b>					
Waterway Access	\$0	\$0	\$0	\$6,500,000	100.0%
Parks & Recreation	\$0	\$0	\$0	\$17,700,000	100.0%
<b>Public Safety</b>					
Public Safety	\$0	\$0	\$0	\$4,500,000	100.0%
<b>Transportation</b>					
Transportation	\$0	\$0	\$0	\$4,800,000	100.0%
<b>Non-Operational</b>					
Transfer To Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,500,000</b>	<b>100.0%</b>

## GOLF COURSE RECONSTRUCTION REVENUE SUMMARY

Category	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$0	\$0	\$0	\$0	0.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Total Estimated Revenues	\$0	\$0	\$0	\$0	0.0%
Less Statutory Reduction	0	0	0	0	-100.0%
<b>Est Rev Available for Approp</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other Financing Sources</b>					
Transfers from Funds	0	0	0	2,455,000	100.0%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,455,000</b>	<b>100.0%</b>
Estimated Cash Carryforward	\$0	\$0	\$0	\$5,450,634	100.0%
<b>Total Available Resources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,905,634</b>	<b>100.0%</b>

## GOLF COURSE RECONSTRUCTION EXPENDITURE SUMMARY

Department / Program	Actual FY '19	Actual FY '20	Adopted FY '21	Adopted FY '22	% Change
<b>Culture/Recreation</b>					
Golf Course Reconstruction	\$0	\$0	\$0	\$7,905,634	100.0%
<b>Non-Operational</b>					
Transfer To Funds	\$0	\$0	\$0	\$0	0.0%
Reserve	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,905,634</b>	<b>100.0%</b>

# St. Johns County Capital Budget

St. Johns County’s capital budget is an integral part of its operating budget process. It is approved with and is contained within the operating budget. It is comprised of two basic parts: 1) Capital Improvements Plan expenditures and 2) all other capital expenditures (or outlays).

A Capital Improvements Plan (CIP) is a plan for current and future capital expenditures that identifies each capital project, its anticipated start and completion dates, the amount to be spent in each year for the project, and the source of funding.

The County has defined a capital project as any project costing in excess of \$25,000. Usually these projects become a part of the County’s fixed asset inventory upon their completion. Capital equipment also may be included in the CIP. Capital equipment is defined as any single piece of equipment costing in excess of \$25,000 with a life span of more than one year. While vehicles are not usually included in the CIP by the County, vehicles with larger purchase prices such as fire engines and ambulances are included since these purchases must also be more carefully planned. In addition, the County may include consultant studies in the CIP if the cost is also anticipated to be significant (at least over \$25,000).

The County Administrator has directed that a County employee ranking team evaluate CIP requests from all County departments and other parties for the five-year period FY 2021-2025. The employee ranking team members represent a cross-section of County departments. The ranking team has determined a uniform scoring methodology and ranked approximately 200 project requests for this period. The requests were then further evaluated for funding capability. Finally a presentation of the CIP is made to the Board of County Commissioners for their review and ultimate approval.

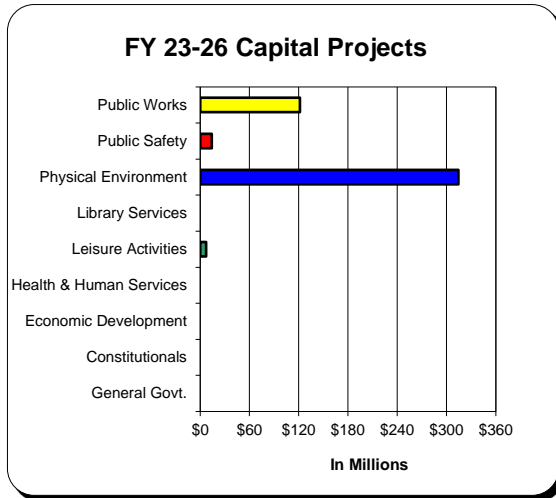
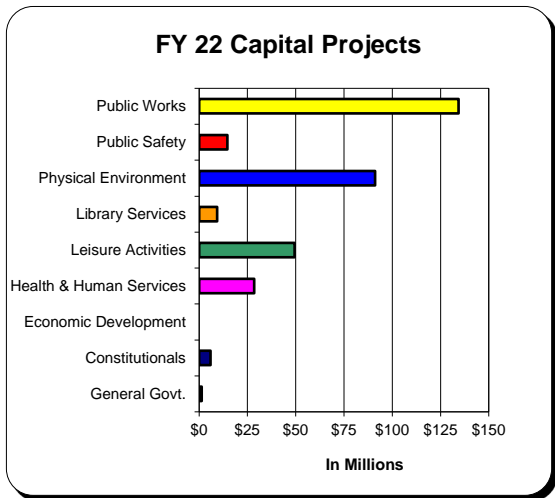
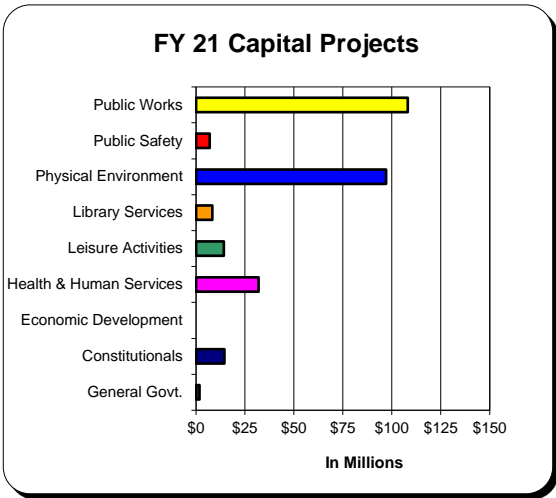
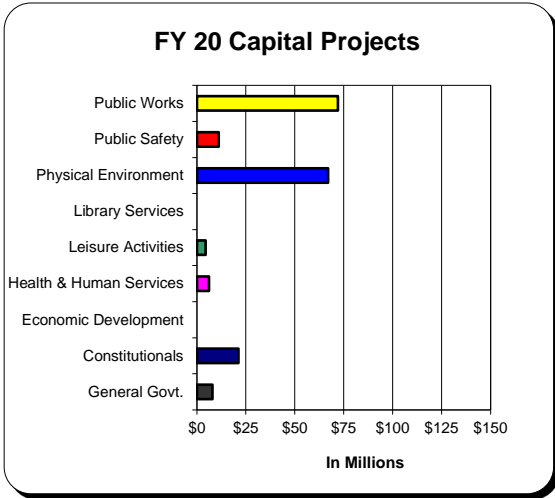
In addition to the CIP, the capital budget includes all other capital expenditures such as vehicles, furniture, and computer or other equipment. A capital expenditure or outlay is defined by the County as the purchase of equipment, land, buildings, fixtures or other permanent improvements with a cost in excess of \$1,000 and a useful life span of more than one year.

It is important for the County to maintain an adequate balance between day-to-day operating expenditures and capital expenditures. Both of these expenditure types play an important role in the long-term financial health of the County and the quality of life for its citizens. Both must be adequately planned for, evaluated, and controlled to prevent future financial and service crises.

A summary of all CIP projects recommended within the FY 2022 County budget follows in this section. In addition, CIP projects requested for FY 2022-2026 are also summarized. It is important to point out that CIP projects identified for FY 2022-2026 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 21 Adopted	FY 22 Adopted	Increase / (Decrease)
CIP	282,705,336	334,488,385	51,783,049
Capital Outlay	2,352,687	3,070,661	717,974
County Vehicles	2,961,250	2,347,640	(613,610)
Computer Hardware/Software	1,555,619	1,744,183	188,564
<b>Total Capital Budget</b>	<b>289,574,892</b>	<b>341,650,869</b>	<b>52,075,977</b>



**Comment:** Capital Improvement Projects for the County currently reflect two primary service areas: Public Works and Physical Environment. Public Works project funding is dependent upon County resources. While the County will continue to evaluate additional revenue options including developer contributions, some needed projects may continue to be deferred. Physical Environment projects primarily reflect expanding County Utility services to address population growth and system maintenance. The FY 23-26 Capital Projects program is 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 2022-2026 CIP Significant Project Highlights

### General Government

**\$1,294,979**

The General Government CIP is primarily comprised of implementation of the Building Services electronic plan review and renovations to streamline the permitting process for residents and builders. 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. Additionally, funding for renovations at the County HHS Facility and Administration is budgeted to address the growing workforce within the County.

### Constitutional Officers

**\$5,860,230**

The Constitutional Officers CIP for FY 2022 is largely built around the next phase of the Sheriff's long term vision to consolidate all divisions into one site, where the newly finished Training Facility is located. In addition, FY 2022 reflects finishing the jail door control system replacement and the punch list for the Training Facility. Finally, there is funding for new voting equipment requested by the Supervisor of Elections.

### Health & Human Services

**\$28,486,512**

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. This includes two supportive housing and unified service centers for both the homeless and low to moderate income populations within the County.

### Leisure Activities

**\$49,418,103**

Parks & Recreation continues to leverage its Park Impact Fees to address smaller expansion projects on an ongoing basis. The County is also funding major infrastructure in the form of regional parks and expansion of parks throughout the growing areas of the County. The County also funded a complete renovation of the County owned Golf Course, including the course, clubhouse and cart barn.

### Library Services

**\$9,295,256**

The County approved the building of a new library branch in FY 2020, however additional funding was required and came available in the FY 2021 budget, this project is still in the planning and design phase and construction is expected to commence this year.

### Physical Environment

**\$91,119,143**

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, the Northwest Water Treatment Plant, lift stations and water transmission mains. 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.



# St. Johns County

## FY 2022-2026 CIP Significant Project Highlights

### **Public Safety**

**\$14,600,820**

The Public Safety CIP addresses ongoing capital needs including a new air/rehab unit, a multipurpose rescue vehicle and a fire safety education trailer. Additionally, Impact Fees are also budgeted for development of plans for a new station in the Southwest sector though the County has identified land and funded the construction of the new station and construction is expected to start late in the fiscal year. 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.

### **Transportation**

**\$134,793,342**

High priority projects currently in the five-year transportation portion of the capital improvement plan include but are not limited to: improved signalization throughout the county; continued stormwater and drainage improvements throughout the County; and various County road capacity improvements and pavement management projects. For the latter the diligent funding is prudent with increasing pavement management costs to maintain the present condition of County roads. Individually funded major projects funded this year include, CR 210 corridor improvements, Old A1A North, Santa Maria Blvd. drainage and roadway improvements, SR 16 and International Golf Parkway intersection improvements and Mickler Road/A1A intersection improvements. Transportation has multiple Candidate projects as the County continues to optimize long range planning and funding sources to best accommodate these projects.

# St. Johns County Capital Improvement Projects 2022 - 2026

## FY 2022 Final Budget

Category / Project	FY 22	FY 23-26	Candidate	Total
<b>Constitutional Officers</b>				
Jail Door Control System Replacement	890,634	-	-	890,634
Sheriff Criminal Justice Training Facility	215,571	-	-	215,571
Sheriff's Administration	4,500,000	-	59,128,480	63,628,480
Sheriff's Crescent Beach Storage	-	-	520,000	520,000
Sheriff's Detention Center Expansion	-	-	68,834,700	68,834,700
Sheriff's Northeast Operations Center	-	-	2,926,480	2,926,480
Sheriff's Service Facility	-	-	11,200,000	11,200,000
Sheriff's Vilano Marine Operations	-	-	1,906,605	1,906,605
Voting Equipment	254,025	-	-	254,025
<b>Constitutional Officers Total</b>	<b>5,860,230</b>	<b>-</b>	<b>144,516,265</b>	<b>150,376,495</b>
<b>Economic Environment</b>				
West Augustine Sewer Connections	-	-	14,694,685	14,694,685
<b>Economic Environment Total</b>	<b>-</b>	<b>-</b>	<b>14,694,685</b>	<b>14,694,685</b>
<b>General Government</b>				
Administration Renovation	126,687	-	-	126,687
Building Services: Electronic Plan Review	488,277	-	-	488,277
Enterprise Resource Planning for Finance & HR	400,000	-	6,000,000	6,400,000
Facilities Management Office Expansion	-	-	545,118	545,118
Hastings Storage Facility HVAC Controls	-	-	58,800	58,800
Hastings Storage Facility Restroom Improvements	-	-	238,000	238,000
HHS Renovations	210,015	-	-	210,015
Information Systems for Finance, OMB, Purchasing, Personnel, Benefits, Payroll	-	-	1,075,000	1,075,000
Security Enhancements-Courthouse	-	-	83,685	83,685
Security Glass Partitions at Courthouse	-	-	54,500	54,500
Web-Based Budgeting / Automated Payroll	70,000	-	-	70,000
<b>General Government Total</b>	<b>1,294,979</b>	<b>-</b>	<b>8,055,103</b>	<b>9,350,082</b>
<b>Health &amp; Human Services</b>				
CDBG-DR: San Marcos Supportive Housing & Unified Service Center	13,715,925	-	-	13,715,925
CDBG-DR: Victoria Crossing Housing Complex & Integrated Service Center	14,770,587	-	-	14,770,587
<b>Health &amp; Human Services Total</b>	<b>28,486,512</b>	<b>-</b>	<b>-</b>	<b>28,486,512</b>
<b>Leisure Activities</b>				
Alpine Shoreline Restoration	1,050,000	-	-	1,050,000
Athletic Field Expansion: Collier Blocker Puryear Park	-	1,000,000	-	1,000,000
Athletic Field Expansion: Davis Park	1,947,987	-	-	1,947,987
Athletic Field Expansion: Rivertown Sports Fields Lighting	1,100,000	-	-	1,100,000
Beach Services Office Renovation	-	-	350,000	350,000
Boating Club Road Boat Ramp Improvements	500,000	-	-	500,000
Countywide Beach Access	-	400,000	-	400,000
Countywide Field and Park Maximization	807,849	3,000,000	-	3,807,849
Countywide Nature Trails	50,000	200,000	-	250,000
Countywide Safety & ADA Accessibility	250,000	1,000,000	-	1,250,000
Countywide Waterway Access	2,000,000	-	-	2,000,000
Cultural Events: Ponte Vedra Concert Hall Renovations	-	-	2,445,000	2,445,000
Cultural Events: St. Augustine Amp Community Assembly Building	-	-	1,640,000	1,640,000
Cultural Events: St. Augustine Amphitheatre Parking Lot Restrooms	-	-	190,000	190,000

# St. Johns County Capital Improvement Projects 2022 - 2026

## FY 2022 Final Budget

Category / Project	FY 22	FY 23-26	Candidate	Total
Cultural Events: St. Augustine Amphitheatre Breezeways	-	-	65,000	65,000
Cultural Events: St. Augustine Amphitheatre Restroom Expansion	-	-	250,000	250,000
Entry Corridors/Parks Beautification	50,000	-	-	50,000
Field of Dreams ADA Restroom & Parking Expansion	195,000	400,000	-	595,000
Golf Course Improvements	7,905,634	-	-	7,905,634
Nature Trails: Master's Tract	-	110,000	-	110,000
Nocatee Skate Park Design	75,000	-	-	75,000
Off Beach Parking & Beach Access: Mussallem Beachfront Park	800,000	-	-	800,000
Off Beach Parking: 7740 Coastal Highway	1,139,840	-	-	1,139,840
Off Beach Parking: Micklers Expansion	400,000	-	-	400,000
Off Beach Parking: North Beach	1,100,000	-	-	1,100,000
Other Amenity Expansion: Alpine Groves Farmhouse	-	-	200,000	200,000
Other Amenity Expansion: Artificial Reef	100,000	-	-	100,000
Other Amenity Expansion: Flagler Estates Community Bldg and Park	258,307	-	-	258,307
Other Amenity Expansion: Ocean Pier Shop Expansion	125,000	-	-	125,000
Other Amenity Expansion: Vilano FCT Grant Obligation	1,112,198	-	-	1,112,198
Regional Park: Northwest Regional Park	10,000,000	-	-	10,000,000
Regional Park: Pacetti Bay Neighborhood Park	-	-	275,000	275,000
Regional Park: Villages Outdoor Court Facilities	50,000	1,050,000	-	1,100,000
Regional Park: Villages Regional Park West	7,702,518	-	-	7,702,518
Regional Park: Nocatee Athletic Facility	4,000,000	-	-	4,000,000
Regional Park: Silverleaf	175,000	-	-	175,000
Regional Park: Treaty Park Expansion	1,700,000	-	-	1,700,000
Trail Projects: Shore Drive Trail	1,240,000	-	-	1,240,000
Trail Projects: St. Augustine Ampitheatre Arboretum	-	-	185,000	185,000
Vilano Boat Ramp Dredge	435,347	-	-	435,347
Waterway Access: Doug Crane Boat Ramp Expansion	281,633	-	-	281,633
Waterway Access: Palm Valley Boat Ramp West	949,556	-	-	949,556
Waterway Access: Vilano Landing	500,000	-	-	500,000
Waterway Access: Butler West	1,100,000	-	-	1,100,000
Waterway Access: Palm Valley Boat Ramp East	317,234	-	-	317,234
<b>Leisure Activities Total</b>	<b>49,418,103</b>	<b>7,160,000</b>	<b>5,600,000</b>	<b>62,178,103</b>
<b>Library Services</b>				
Main Library Renovation (North Entry Door)	-	-	280,000	280,000
New Hastings Branch Library	-	-	3,479,730	3,479,730
Nocatee Branch Library	-	-	5,831,505	5,831,505
North Central Branch Library	-	-	5,831,505	5,831,505
Rivertown Branch Library	-	-	5,831,505	5,831,505
World Golf Village Branch Library	9,295,256	-	-	9,295,256
<b>Library Services Total</b>	<b>9,295,256</b>	<b>-</b>	<b>21,254,245</b>	<b>30,549,501</b>
<b>Physical Environment</b>				
Beach Renourishment: Limited Re-evaluation Report	-	-	585,000	585,000
Beach Renourishment: Ponte Vedra Beach Dune and Beach Restoration	3,143,587	-	3,000,000	6,143,587

# St. Johns County Capital Improvement Projects 2022 - 2026

## FY 2022 Final Budget

Category / Project	FY 22	FY 23-26	Candidate	Total
Beach Renourishment: South Ponte Vedra Blvd. Dune & Beach Restoration	334,176	-	-	334,176
Beach Renourishment: St. Aug. Beach Current Funding (16SJ1)	233,897	-	-	233,897
Beach Renourishment: St. Aug. Beach Future Funding	195,000	4,290,000	-	4,485,000
GIS Orthophotography Update	-	280,000	-	280,000
Ponte Vedra USACE CSRMS Feasibility	1,350,000	-	-	1,350,000
Porpoise Point USACE Section 103 CAP	25,000	-	-	25,000
PV Utility: Engineering Studies & Planning (Countywide)	-	340,000	-	340,000
PV Utility: Force Main Systems	3,206,354	1,000,000	-	4,206,354
PV Utility: GIS Mapping (Countywide)	-	200,000	-	200,000
PV Utility: Gravity Sewer Rehab Program (Countywide)	525,956	2,800,000	-	3,325,956
PV Utility: Inlet Beach Water Treatment Plant	-	2,300,000	-	2,300,000
PV Utility: Inlet Beach WWTP	-	300,000	-	300,000
PV Utility: Lift Station Improvements (Countywide)	2,411,717	4,600,000	-	7,011,717
PV Utility: Marsh Landing Water Treatment Plant	-	1,300,000	-	1,300,000
PV Utility: Marsh Landing WWTP	694,710	10,950,000	-	11,644,710
PV Utility: Plantation WTP	-	2,800,000	-	2,800,000
PV Utility: Players Club WWTP	412,401	300,000	-	712,401
PV Utility: Reuse Force Mains	-	800,000	-	800,000
PV Utility: Sawgrass WTP	86,250	2,200,000	-	2,286,250
PV Utility: Sawgrass WWTP	1,462,850	1,600,000	-	3,062,850
PV Utility: Telemetry System (Countywide)	-	600,000	-	600,000
PV Utility: Water Transmission Mains (Countywide)	593,643	3,000,000	-	3,593,643
SJC Main Utility: Anastasia Island WWTP Improvements	11,859,820	25,400,000	-	37,259,820
SJC Main Utility: CR 214 Water Plant Well Field	1,484,002	5,860,000	-	7,344,002
SJC Main Utility: CR 214 Water Treatment Plant Improvements	319,993	2,400,000	-	2,719,993
SJC Main Utility: Engineering Studies & Planning (Countywide)	1,758,155	2,200,000	-	3,958,155
SJC Main Utility: Force Main Systems (Countywide)	3,308,949	11,500,000	-	14,808,949
SJC Main Utility: GIS Mapping (Countywide)	1,150,925	2,240,000	-	3,390,925
SJC Main Utility: Hastings Utility Improvements	587,254	200,000	-	787,254
SJC Main Utility: Hastings Utility Improvements CDBG-DR Funding	6,057,683	-	-	6,057,683
SJC Main Utility: Infiltration Inflow Program (Countywide)	3,566,088	4,702,700	-	8,268,788
SJC Main Utility: Northwest Plant Well Field	2,329,611	1,860,000	-	4,189,611
SJC Main Utility: Northwest Water Treatment Plant	684,750	7,500,000	-	8,184,750
SJC Main Utility: Northwest WWTP	90,000	45,360,000	-	45,450,000
SJC Main Utility: Office Expansion	3,355,112	-	-	3,355,112
SJC Main Utility: Reuse Force Mains (Countywide)	1,631,376	7,000,000	-	8,631,376
SJC Main Utility: Sewage Lift Station Improvements (Countywide)	11,531,489	19,594,733	-	31,126,222
SJC Main Utility: SR 16 WWTP Improvements	7,038,472	8,482,715	-	15,521,187
SJC Main Utility: SR 207 WWTP Improvements	3,519,528	106,200,000	-	109,719,528
SJC Main Utility: Telemetry System (Countywide)	420,824	800,000	-	1,220,824
SJC Main Utility: Utility Meter Infrastructure	2,550,954	9,300,000	-	11,850,954
SJC Main Utility: Water Booster Stations	4,008,186	6,000,000	-	10,008,186
SJC Main Utility: Water Transmission Mains (Countywide)	8,620,431	8,100,000	-	16,720,431

# St. Johns County Capital Improvement Projects 2022 - 2026

## FY 2022 Final Budget

Category / Project	FY 22	FY 23-26	Candidate	Total
Solid Waste Hazmat Area Improvements	400,000	-	-	400,000
Solid Waste Tillman Ridge Transfer Station Floor Resurfacing	170,000	-	-	170,000
<b>Physical Environment Total</b>	<b>91,119,143</b>	<b>314,360,148</b>	<b>3,585,000</b>	<b>409,064,291</b>
<b>Public Safety</b>				
Two (2) New Ambulances	499,050	928,176	-	1,427,226
Air/Light/Rehab Unit	908,400	-	-	908,400
Animal Control: Pet Center Isolation Building	-	-	501,000	501,000
Animal Control: Pet Center Office Space Expansion	-	-	500,000	500,000
Apparatus Storage Pole Barn	320,067	-	-	320,067
Architectural funds for station remodel	-	-	1,700,000	1,700,000
Emergency Management: ARES Radio Communications	35,000	-	-	35,000
Emergency Management: Hurricane Shelter Upgrades for New Schools	-	-	800,000	800,000
Emergency Management: Nocatee DRI Countywide Evacuation Shelter Program	420,000	188,616	-	608,616
Fire Rescue Training Facility	-	-	1,670,000	1,670,000
Fire Safety/Education Trailer	225,000	-	-	225,000
Fire/EMS: Ambulance Replacement Schedule	1,086,238	3,422,509	-	4,508,747
Fire/EMS: Fire Engine Replacement Schedule	2,962,615	9,280,482	-	12,243,097
Fire/EMS: Flagler Estates New Sub-Station	-	-	1,700,000	1,700,000
Fire/EMS: North Central/Silverleaf	-	-	6,700,000	6,700,000
Fire/EMS: Southwest SR 207 New Station	7,557,000	-	-	7,557,000
Fire/EMS: St. Augustine Beach New Station	-	-	4,183,146	4,183,146
Fire/EMS: Station #10 (Ponte Vedra) Improvements	-	-	1,062,000	1,062,000
Multi Purpose Rescue Vehicle	-	-	195,000	195,000
Nocatee Area Radio System Enhancement	265,000	-	-	265,000
Public Safety Dock @ Vilano	72,450	-	-	72,450
River Response Vessel	-	215,000	-	215,000
Security fence around Fire Administration	250,000	-	-	250,000
<b>Public Safety Total</b>	<b>14,600,820</b>	<b>14,034,783</b>	<b>19,011,146</b>	<b>47,646,749</b>
<b>Transportation</b>				
Bishop Estates Rd. Signs & Pavement Markings	154,334	-	-	154,334
CDBG-DR: Armstrong Road Drainage Improvements	1,040,668	-	-	1,040,668
CDBG-DR: Avenue D Road Drainage Improvements	1,142,322	-	-	1,142,322
CDBG-DR: Big Sooeey Drainage and Conveyance Improvements	4,326,017	-	-	4,326,017
CDBG-DR: Cypress Rd and St Augustine Blvd Drainage Improvements	1,815,149	-	-	1,815,149
CDBG-DR: N. Rodriguez Street Drainage Improvements	977,134	-	-	977,134
CDBG-DR: Santa Rosa Drainage and Conveyance Improvements	2,940,875	-	-	2,940,875
CDBG-DR: South Holmes Blvd Drainage Improvements	3,957,432	-	-	3,957,432
CDBG-DR: South Orange Street Drainage Improvements	435,499	-	-	435,499
Countywide Bridge and Culvert Safety	260,000	1,180,000	-	1,440,000
Countywide Drainage Infrastructure	3,465,114	14,375,000	-	17,840,114
Countywide Safety & Striping Improvements	475,000	2,155,000	-	2,630,000
Countywide Sidewalk Construction	1,330,806	4,000,000	-	5,330,806
Countywide Stormwater Modeling	220,302	270,000	-	490,302
Countywide TMDLs - Stormwater Quality Drainage Improvements	78,655	265,000	-	343,655

# St. Johns County Capital Improvement Projects 2022 - 2026

## FY 2022 Final Budget

Category / Project	FY 22	FY 23-26	Candidate	Total
Countywide Traffic Calming Program	100,000	400,000	-	500,000
Countywide Underdrain Infrastructure	1,236,394	4,000,000	-	5,236,394
CR 13 Culverts at Bass Haven	700,000	-	-	700,000
CR 13 Signs & Marking	218,691	-	-	218,691
CR 208 Town Branch Bridge #784023	698,536	2,900,000	-	3,598,536
CR 210 Roadway Improvements from I-95 to US1	9,338,826	-	-	9,338,826
CR 210 Widening from Greenbriar Road to Cimarrone Blvd.	26,677,724	-	-	26,677,724
CR 2209 (Central) from CR210 to CR208	1,000,000	4,500,000	12,000,000	17,500,000
CR 2209 4L to 6L Widening, CR210 to SR9B	-	-	8,113,593	8,113,593
CR 2209 SB Turn Lane at Johns Creek Parkway	-	-	450,000	450,000
CR 2209 SB Turn Lane Extension	450,000	-	-	450,000
CR 2209 Sidewalk	-	-	800,000	800,000
CR 2209 Signal at IGP	1,970,000	-	-	1,970,000
CR2209/CR210 Intersection/Interchange Modifications	-	600,000	12,000,000	12,600,000
Euclid Crosswalk & Signal	300,000	-	-	300,000
Four Mile Road Westbound Turn Lane Approaching SR16	-	750,000	-	750,000
Fruit Cove Drive South Drainage Improvement	165,000	-	-	165,000
Fuel Tank and Pumps Replacement at SR 16 and Mizell Rd.	14,599	-	-	14,599
Guana Vegetation Maintenance	60,000	240,000	-	300,000
HMGP: Kings Road Drainage Improvements	852,182	-	-	852,182
HMGP: North Beach Drainage 22nd and 23rd St.	535,688	-	-	535,688
HMGP: US 1 & Lewis Point Rd Signal Replacement	739,483	-	-	739,483
HMGP: US 1 & Shore Drive Signal Replacement	684,972	-	-	684,972
Holmes Blvd & King Street Extension Intersection Improvements	2,759,455	-	-	2,759,455
Holmes Blvd: Four Mile Road/Kenton Morrison Area Improvements	-	750,000	-	750,000
Inman Road Improvements	-	-	1,200,000	1,200,000
Jack Wright Island Road Culverts	700,000	-	-	700,000
Julieta Court and Domenico Circle Drainage	500,000	-	-	500,000
Kings Estate Road Corridor Improvements	1,995,300	5,900,000	8,484,463	16,379,763
L'Atrium Circle Sidewalk	586,350	-	-	586,350
Longleaf Pine Parkway 4-Laning: Roberts Road to Veterans Parkway	8,835,990	-	21,622,383	30,458,373
Masters Drive Drainage Improvements	-	-	400,000	400,000
Mickler Road & A1A Intersection Improvement	4,300,000	-	-	4,300,000
Mickler Roundabout Improvements	1,680,000	3,820,000	-	5,500,000
Miramnda Road Bridge #784046	-	2,800,000	-	2,800,000
NPDES Permit	50,000	200,000	-	250,000
Oceanographic Gauge and a Beachfront Meteorological Station	40,000	160,000	-	200,000
Old A1A Access	380,000	-	-	380,000
Old A1A North ( aka Summerhaven North)	8,558,344	-	2,165,515	10,723,859
Old A1A South ( aka Summerhaven South)	265,091	-	-	265,091
Old Moultrie Rd. Impvmts from SR 312 to US 1	5,080,366	3,506,127	-	8,586,493
Oyster Creek Drainage Improvements	-	-	13,500,000	13,500,000
Palm Dr. & Tangerine Dr. Drainage	475,308	-	-	475,308
Palm Valley Road Sidewalk Phase I	357,834	-	408,703	766,537
Palmetto Road Drainage improvements	-	-	275,100	275,100
Pavement Mgt. - Capital & Maintenance	11,319,703	53,069,250	-	64,388,953
Ponte Vedra Boulevard Drainage Improvements	-	3,000,000	-	3,000,000

# St. Johns County Capital Improvement Projects 2022 - 2026

## FY 2022 Final Budget

Category / Project	FY 22	FY 23-26	Candidate	Total
Ponte Vedra Lakes Blvd & Marsh Landing Parkway A1A Intersection Improvements	300,000	-	4,000,000	4,300,000
Ponte Vedra SRA1A Corridor Intersection Improvements (PV5)	459,052	-	2,200,000	2,659,052
Porpoise Point Armoring	453,518	-	-	453,518
Porpoise Point Drainage	546,698	-	-	546,698
Race Track Road: West Peyton Parkway to Bartram Park Blvd.	800,000	3,200,000	-	4,000,000
Racetrack Road & US 1 Intersection Improvements	-	-	3,000,000	3,000,000
Racy Point Bridge #784040 Structural Rehabilitation	456,134	-	-	456,134
Roscoe Intersection Improvements	1,450,413	-	-	1,450,413
Roscoe/CR-210/Palm Valley Road Intersection Improvements	-	-	1,402,552	1,402,552
San Julian Wetland Secondary outfall	732,579	-	-	732,579
SR 16 / IGP Intersection Improvements	7,505,178	-	1,000,000	8,505,178
SR 16 from CR-16A to St. James Avenue (west entrance to King & Bear)	900,000	3,445,325	1,310,675	5,656,000
SR313 from Cordova Palms crossing US1	948,626	-	-	948,626
Surfwood Subdivision Drainage Improvements	1,406,865	-	-	1,406,865
Wildwood Drive from Publix to US 1	1,205,626	-	-	1,205,626
Winton Circle Drainage	883,511	-	-	883,511
Woodlawn Road Improvements	500,000	6,000,000	-	6,500,000
<b>Transportation Total</b>	<b>134,793,342</b>	<b>121,485,702</b>	<b>94,332,984</b>	<b>350,612,028</b>
<b>Grand Total</b>	<b><u>334,868,385</u></b>	<b><u>457,040,633</u></b>	<b><u>311,049,428</u></b>	<b><u>1,102,958,446</u></b>

# Capital Improvement Projects 2022-2026

## Source of Funds

<u>Source of Funds:</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2024</u>	<u>Fiscal Year 2025</u>	<u>Fiscal Year 2026</u>	<u>Project Total</u>
<b>General Fund</b>	\$51,675,659	\$2,202,382	\$2,486,990	\$1,980,929	\$1,971,208	\$60,317,168
<b>Transportation Fund</b>	\$33,728,864	\$23,068,000	\$22,325,000	\$23,674,000	\$21,094,000	\$123,889,864
<b>Fire District Fund</b>	\$4,738,532	\$2,946,753	\$2,296,699	\$2,358,633	\$2,389,485	\$14,730,102
<b>Tourist Development Fund</b>	\$1,225,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,625,000
<b>Tree Bank Fund</b>	\$100,000	\$0	\$0	\$0	\$0	\$100,000
<b>Impact Fees Funds</b>	\$53,092,796	\$19,169,877	\$6,350,000	\$1,650,000	\$2,400,000	\$82,662,673
<b>Boating Improvement Fund</b>	\$66,790	\$0	\$0	\$0	\$0	\$66,790
<b>South Ponte Vedra Blvd. Dune &amp; Beach MSTU</b>	\$334,176	\$0	\$0	\$0	\$0	\$334,176
<b>Utility Services Fund</b>	\$44,897,665	\$25,780,000	\$16,580,000	\$19,455,000	\$21,755,000	\$128,467,665
<b>Ponte Vedra Utility</b>	\$9,393,881	\$5,360,000	\$3,060,000	\$3,060,000	\$10,610,000	\$31,483,881
<b>Pier Fund</b>	\$125,000	\$0	\$0	\$0	\$0	\$125,000
<b>Northwest Recreation Project Fund</b>	\$170,000	\$0	\$0	\$0	\$0	\$170,000
<b>Grants</b>	\$98,158,663	\$5,689,387	\$257,866	\$0	\$0	\$104,105,916
<b>Debt Proceeds</b>	\$25,808,888	\$76,130,148	\$0	\$65,000,000	\$63,000,000	\$229,939,036
<b>Beach Renourishment</b>	\$487,542	\$2,421,276	\$0	\$0	\$0	\$2,908,818
<b>SR 207 Corridor Improvement Fund</b>	\$471,194	\$0	\$0	\$0	\$0	\$471,194
<b>Sidewalk Fund</b>	\$108,703	\$0	\$0	\$0	\$0	\$108,703
<b>Solid Waste Fund</b>	\$570,000	\$32,000	\$0	\$32,000	\$0	\$634,000
<b>Sheriff Training Facility Fund</b>	\$215,571	\$0	\$0	\$0	\$0	\$215,571
<b>Waterway Access Fund</b>	\$410,882	\$0	\$0	\$0	\$0	\$410,882
<b>Building Services Fund</b>	\$653,579	\$27,000	\$0	\$27,000	\$0	\$707,579
<b>Summerhaven MSTU</b>	\$380,000	\$0	\$0	\$0	\$0	\$380,000
<b>Golf Course Renovation Fund</b>	\$2,455,000	\$0	\$0	\$0	\$0	\$2,455,000
<b>Capital Improvement Parks &amp; Recreation</b>	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
<b>Capital Improvement Public Safety</b>	\$4,500,000	\$0	\$0	\$0	\$0	\$4,500,000
<b>Grand Total</b>	<b>\$334,868,385</b>	<b>\$162,926,823</b>	<b>\$53,456,554</b>	<b>\$117,337,562</b>	<b>\$123,319,693</b>	<b>\$782,139,986</b>



## FY 2022 Capital Improvement Projects By Fund

Fund / Project	FY 2022 Adopted
<b>General Fund</b>	
Countywide Nature Trails	\$ 50,000
Fire/EMS: Ambulance Replacement Schedule	1,086,238
Countywide Safety & ADA Accessibility	250,000
Countywide Field & Park Maximization	807,849
Web-Based Budgeting / Automated Payroll	70,000
Administration Renovation	126,687
Enterprise Resource Planning for Finance & HR	400,000
HHS Renovations	210,015
Voting Equipment	254,025
Emergency Management: ARES Radio Communication	35,000
Regional Park: Northwest Regional Park	10,000,000
Waterway Access: Doug Crane Boat Ramp Expansion	66,005
Surplus Projects: Countywide Sidewalk Construction	16,510
Surplus Projects: PV Beach Restoration	3,000,000
Surplus Projects: World Golf Village Library	4,795,256
Surplus Projects: Villages Regional Park East	5,686,718
Surplus Projects: Davis Park Expansion	675,052
Off Beach Parking: Mussallem	800,000
Off Beach Parking: 7740 Coastal Hwy	1,100,000
Off Beach Parking: Micklers Expansion	400,000
Off Beach Parking: North Beach	1,100,000
Golf Course Renovation	4,642,509
Vilano FCT	112,198
CR 210 Widening from Greenbriar Road to Cimarrone Blvd.	2,300,000
Oceanographic Gauge and Beachfront Meteorological Station	40,000
Old Moultrie Rd. Improvements from SR 312 to US 1	2,000,000
Regional Park: Nocatee Athletic Facility	4,000,000
Regional Park: Silverleaf	175,000
Regional Park: Treaty Park Expansion	1,700,000
Vilano Boat Ramp Dredge	236,597
Ponte Vedra USACE CSRM	500,000
Countywide Waterway Access Management Program	2,000,000
Waterway Access: Butler West	1,100,000
Waterway Access: Palm Valley East	150,000
Nocatee Area Radio Enhancement	265,000
Field of Dreams	25,000
Alpine Shoreline Restoration	1,000,000
Boating Club Road Boat Ramp Improvements	500,000
<b>Total General Fund</b>	<b>\$ 51,675,659</b>
<b>Transportation Trust Fund</b>	
Countywide Drainage Infrastructure	3,465,114
Countywide Safety & Striping Improvements	475,000
Countywide Sidewalk Construction	1,205,593
Countywide Stormwater Modeling	55,000
Countywide TMDLs-Stormwater Quality Drainage Improvement	78,655
Countywide Traffic Calming Program	100,000
Countywide Underdrain Infrastructure	1,236,394
Countywide Bridge & Culvert Safety	260,000
CR 13 Culverts at Bass Haven	700,000
CDBG-DR: South Orange Street Drainage	22,081
CR 210 Roadway Improvements from I-95 to US 1	2,233,509
CR 2209 Signal at IGP	992,500
Euclid Crosswalk & Signal	300,000
Fruit Cove Drive South Drainage Improvements	165,000
Fuel Tank & Pumps Replacement at SR 16 & Mizell Rd.	14,599

## FY 2022 Capital Improvement Projects By Fund

Fund / Project	FY 2022 Adopted
Guana Vegetation Management	60,000
HMGP: Kings Road Drainage Improvements	362,986
HMGP: North Beach Drainage 22nd and 23rd St.	535,688
Jack Wright Island Road Culverts	700,000
Julieta Ct. & Domingo Circle Drainage	500,000
L'Atrium Circle Sidewalk	586,350
NPDES Permit	50,000
Old A1A North (aka Summerhaven North)	1,069,793
Old A1A South (aka Summerhaven South)	33,137
Palm Dr. & Tangerine Dr. Drainage	475,308
Pavement Management - Capital & Maintenance Projects	11,319,703
Ponte Vedra Lakes Blvd & Marsh Landing Pkwy Intersection Imp.	300,000
Porpoise Point Infrastructure	1,000,216
Racetrack Rd: West Peyton Pkwy to Bartram Park Blvd	800,000
Racy Point Bridge #784040 Structural Evaluation	295,670
San Julian Wetland Secondary Outfall	732,579
SR 16 / IGP Intersection Improvements	855,488
Surfwood Subdivision Drainage Improvements	1,406,865
Winton Circle Drainage	883,511
Golf Course Renovation	458,125
<b>Total Transportation Trust Fund</b>	<b>\$ 33,728,864</b>
<b>Fire District Fund</b>	
Fire Services: Fire Engine Replacement Schedule	\$ 2,962,615
Air/Light/Rehab Unit	\$ 908,400
Apparatus Storage Pole Barn	\$ 320,067
Fire Safety/Education Trailer	\$ 225,000
Public Safety Dock at Vilano	\$ 72,450
Security Fence at Fire Admin	\$ 250,000
<b>Total Fire District Fund</b>	<b>\$ 4,738,532</b>
<b>Impact Fee Funds</b>	
Fire/EMS: Two New Ambulances	Fire / EMS 499,050
Fire/EMS: Southwest SR 207 New Station	Fire / EMS 7,557,000
CR 208 Town Branch Bridge #784023	Road C 698,536
CR 210 Corridor Improvements	Road B 7,052,258
CR 210 Widening from Greenbriar Road to Cimarrone Blvd.	Road A 6,000,000
CR 2209 (Central) from CR210 to CR208	Road D 1,000,000
CR 2209 Southbound Turn Lane Extension	Road D 450,000
HMGP: US 1 & Lewis Point Rd Signal Replacement	Road C 109,771
HMGP: US 1 & Shore Drive Signal Replacement	Road C 109,548
Kings Estate Corridor Improvements	Road C 1,995,300
Holmes Blvd & King Street Extension Intersection Improvements	Road C 2,759,455
Long Leaf Pine 4 Laning: Roberts Rd to Veterans Pkwy	Road A 2,000,000
Mickler Road & A1A Intersection Improvement	Road B 1,650,000
Mickler Roundabout Improvements	Road B 1,680,000
Old Moultrie Rd Roadway and Drainage Improvements	Road C 3,080,366
Palm Valley Road Sidewalk Phase I	Road B 157,834
SR 16 from CR-16A to St. James Avenue (west entrance to King & Bear)	Road A 300,000
Roscoe Intersection Improvements	Road B 1,450,413
SR 16 / IGP Intersection Improvements	Road A 3,899,690
Woodlawn Road Improvements	Road B 500,000
Athletic Field Expansion: Davis Park	Parks B 1,272,935
Athletic Field Expansion: Rivertown Sports Field Lighting	Parks A 1,100,000
Golf Course Renovation	Parks D 250,000
Nocatee Skate Park Design	Parks B 75,000
Off Beach Parking: 7740 Coastal Hwy	Parks B 39,840
Other Amenity Expansion: Vilano FCT	Parks B 1,000,000

## FY 2022 Capital Improvement Projects By Fund

Fund / Project		FY 2022 Adopted
Regional Park: Villages Outdoor Court Facilities	Parks A	50,000
Regional Park: Villages Regional Park East	Parks A	2,015,800
Shore Drive Trail	Parks C	840,000
World Golf Village Library	Public Buildings	3,500,000
<b>Total Impact Fee Funds</b>		<b>\$ 53,092,796</b>
<b>Enterprise Funds</b>		
PV Utility: Force Main Systems	Ponte Vedra Utilities Fund	3,206,354
PV Utility: Gravity Sewer Rehab Program (Countywide)	Ponte Vedra Utilities Fund	525,956
PV Utility: Lift Station Improvements (Countywide)	Ponte Vedra Utilities Fund	2,411,717
PV Utility: Marsh Landing WWTP	Ponte Vedra Utilities Fund	694,710
PV Utility: Players Club WWTP	Ponte Vedra Utilities Fund	412,401
PV Utility: Sawgrass WTP	Ponte Vedra Utilities Fund	86,250
PV Utility: Sawgrass WWTP	Ponte Vedra Utilities Fund	1,462,850
PV Utility: Water Transmission Mains (Countywide)	Ponte Vedra Utilities Fund	593,643
SJC Main Utility: Anastasia Island WWTP Improvements	Utilities Fund	5,383,802
SJC Main Utility: Building Office Expansion	Utilities Fund	3,355,112
SJC Main Utility: CR 214 Water Plant Well Field	Utilities Fund	1,484,002
SJC Main Utility: CR 214 Water Treatment Plant Improvements	Utilities Fund	319,993
SJC Main Utility: Engineering Studies & Planning (Countywide)	Utilities Fund	1,758,155
SJC Main Utility: Force Main Systems (Countywide)	Utilities Fund	3,308,949
SJC Main Utility: GIS Mapping (Countywide)	Utilities Fund	1,150,925
SJC Main Utility: Hastings Utility Improvements	Utilities Fund	587,254
SJC Main Utility: Infiltration Inflow Program (Countywide)	Utilities Fund	640,172
SJC Main Utility: Northwest Plant Well Field	Utilities Fund	2,329,611
SJC Main Utility: Northwest Water Treatment Plant	Utilities Fund	139,878
SJC Main Utility: Northwest WWTP	Utilities Fund	90,000
SJC Main Utility: Reuse Force Mains (Countywide)	Utilities Fund	1,631,376
SJC Main Utility: Sewage Lift Station Improvements (Countywide)	Utilities Fund	2,371,042
SJC Main Utility: SR 16 WWTP Improvements	Utilities Fund	1,346,029
SJC Main Utility: SR 207 WWTP Improvements	Utilities Fund	3,519,528
SJC Main Utility: Telemetry System (Countywide)	Utilities Fund	420,824
SJC Main Utility: Water Booster Stations	Utilities Fund	3,889,628
SJC Main Utility: Water Transmission Mains (Countywide)	Utilities Fund	8,620,431
SJC Main Utility: Utility Meter Infrastructure	Utilities Fund	2,550,954
Golf Course Renovation	Utilities Fund	100,000
Tillman Ridge Transfer Station Floor Resurfacing	Solid Waste Fund	170,000
Hazmat Area Improvements	Solid Waste Fund	400,000
<b>Total Enterprise Funds</b>		<b>\$ 54,961,546</b>
<b>Grants and Other Funds</b>		
Bishop Estates Rd. Signs & Pavement Marking	Developer Contribution - Transp. Trust Fund	154,334
CR 210 Widening from Greenbriar Road to Cimarrone Blvd.	Developer Contribution - Transp. Trust Fund	18,377,724
CR 210 Roadway Improvements from I-95 to US 1	Developer Contribution - Transp. Trust Fund	53,059
Jail Door Control System Replacement	Debt Proceeds - Public Facilities Fund	890,634
Sheriff Administration	2022 Capital Improvement Fund	4,500,000
Beach Renourishment - St. Augustine Beach	Beach Renourishment Fund	233,897
Beach Renourishment - St. Augustine Beach Future Funding	Beach Renourishment Fund	110,058
Beach Renourishment - St. Augustine Beach Future Funding	Grant - Beach Renourishment	84,942
Ponte Vedra Beach Dune & Beach Restoration	Beach Renourishment Fund	143,587
Ponte Vedra USACE CSRMS Feasibility	Tourist Development Fund	850,000
Porpoise Point USACE Section 103 CAP	Tourist Development Fund	25,000
South Ponte Vedra Blvd Dune & Beach Restoration	South Ponte Vedra Blvd Dune & Beach MSTU	334,176
CR 2209 Signal at IGP	Grant - Transportation Trust Fund	977,500
CR 13 Signs & Marking	Developer Contribution - Transp. Trust Fund	218,691
Countywide Stormwater Modeling	Building Services Fund	165,302
WGV Library/Park	2022 Capital Improvement Fund	1,000,000
Electronic Plan Review	Building Services Fund	488,277

## FY 2022 Capital Improvement Projects By Fund

Fund / Project	FY 2022 Adopted
Mickler Road & A1A Intersection Improvement	Grant - Transportation Trust Fund 2,650,000
SR 16 / IGP Intersection Improvements	Developer Contribution - Impact Fees Road A 2,750,000
SR 16 from CR-16A to St. James Avenue (west entrance to King & Bear)	Grant - Transportation Trust Fund 600,000
SR 313 from Cordova Palms crossing US 1	Grant - Transportation Trust Fund 948,626
Sheriff Training Facility	Sheriff Training Facility Fund 215,571
Palm Valley Road Sidewalk Phase I	Private Contribution 200,000
Wildwood Drive from Publix to US 1	Developer Contribution - Transp. Trust Fund 734,432
Wildwood Drive from Publix to US 1	SR 207 CIG Development 471,194
SJC Main Utility: Water Booster Stations	Debt Proceeds - SJC Main Utility Fund 118,558
SJC Main Utility: Anastasia Island WWTP Improvements	Debt Proceeds - SJC Main Utility Fund 6,476,018
SJC Main Utility: Infiltration Inflow Program (Countywide)	Debt Proceeds - SJC Main Utility Fund 2,925,916
SJC Main Utility: Northwest Water Treatment Plant	Debt Proceeds - SJC Main Utility Fund 544,872
SJC Main Utility: Sewage Lift Station Improvements (Countywide)	Debt Proceeds - SJC Main Utility Fund 9,160,447
SJC Main Utility: SR 16 WWTP Improvements	Debt Proceeds - SJC Main Utility Fund 5,692,443
Emergency Management: Nocatee DRI Countywide Evacuation Shelter	Developer Contribution 420,000
SJC Main Utility: Hastings Utility Improvements	CDBG-DR 6,057,683
Entry Corridors Beautification	Tree Bank Fund 50,000
Artificial Reef	Tourist Development Fund 100,000
Ocean Pier Shop Expansion	Pier Fund 125,000
Field of Dreams	Northwest Recreation Project Fund 170,000
Golf Course Renovation	Tourist Development Fund 2,455,000
Alpine Shoreline Restoration	Tree Bank Fund 50,000
Old A1A North ( aka Sumerhaven North)	TTF: Disaster Recovery 7,488,551
Old A1A South ( aka Sumerhaven South)	TTF: Disaster Recovery 231,954
Old A1A Access	Summerhaven MSTU 380,000
HMGP: Kings Road Drainage Improvements	TTF: Disaster Recovery 489,196
HMGP: US 1 & Lewis Point Rd Signal Replacement	TTF: Disaster Recovery 629,712
HMGP: US 1 & Shore Drive Signal Replacement	TTF: Disaster Recovery 575,424
CDBG-DR: San Marcos Supportive Housing & Unified Service Center	CDBG-DR 13,715,925
CDBG-DR: Victoria Crossing Housing Complex & Unified Service Cent	CDBG-DR 14,770,587
CDBG-DR: Armstrong Road Drainage Improvements	CDBG-DR 1,040,668
CDBG-DR: Avenue D Road Drainage Improvements	CDBG-DR 1,142,322
CDBG-DR: Cypress Rd & St Augustine Blvd Drainage Improvements	CDBG-DR 1,815,149
CDBG-DR: Orange Street South Drainage Improvements	CDBG-DR 413,418
CDBG-DR: Oyster Creek Basin Drainage (aka: Rodriquez N. Street Drainage Improvements)	CDBG-DR 977,134
CDBG-DR: Big Soeey Drainage and Conveyance Improvements	CDBG-DR 4,326,017
CDBG-DR: Santa Rosa Drainage and Conveyance Improvements	CDBG-DR 2,940,875
CDBG-DR: South Holmes Blvd Drainage Improvements	CDBG-DR 3,957,432
Long Leaf Pine Pkwy 4 Laning Roberts Rd to Veterans Pkwy	Developer Contribution - Transp. Trust Fund 6,835,990
Vilano Landing	Tourist Development Fund 250,000
Vilano Landing	Grant - Tourist Development Fund 250,000
Vilano Boat Ramp Dredge	FIND Grant/FIND/Port & Waterway Grant 198,750
Palm Valley Boat Ramp West	2019 Capital Projects Fund 474,778
Palm Valley Boat Ramp West	FIND Grant 474,778
Ponte Vedra SRA1A Corridor Intersection Improvements (PV5)	Grant - Transportation Trust Fund 459,052
Racy Point Bridge #784040 Structural Evaluation	Grant - Transportation Trust Fund 160,464
Doug Crane Boat Ramp Improvements	FIND Grant 215,628
Palm Valley Boat Ramp East	Florida Boating Improvement Fund 2,894
Palm Valley Boat Ramp East	Grant - Florida Boating Improvement Fund 164,340
Countywide Sidewalk Construction	Sidewalk Fund 108,703
Flagler Estates Community Bldg & Park	CDBG Entitlement 258,307
Shore Drive Trail	FCT Grant 400,000
<b>Total Grants &amp; Other Funds</b>	<b>\$ 136,670,989</b>
<b>Grand Total</b>	<b>\$ 334,868,385</b>

## St. Johns County Summary of Operating Cost Impact of Capital Improvement Projects FY 2022-2026

Project Description	Fund	Revenue	FTE's	Salaries & Benefits	Operating Expenses	Debt Service	Net Expenses	Start Date
<b>General Government</b>								
Web-Based Budgeting Application	General Fund	\$ -	-	\$ -	\$ 25,000	\$ -	\$ 25,000	2022
<b>General Government Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	
<b>Constitutional Officers</b>								
Jail Door Control System Replacement	General Fund	\$ -	-	\$ -	\$ 12,500	\$ -	\$ 12,500	2022
Sheriff Criminal Justice Training Facility	General Fund	\$ 20,000	-	\$ -	\$ (95,000)	\$ 372,455	\$ 257,455	2022
<b>Constitutional Officers Total</b>		<b>20,000</b>	<b>-</b>	<b>-</b>	<b>(82,500)</b>	<b>372,455</b>	<b>269,955</b>	
<b>Leisure Activities</b>								
Other Amenity Expansion: Flagler Estates Community Bldg.	General Fund	-	-	-	11,000	-	11,000	2022
Shore Drive Trail	General Fund	-	-	-	1,000	-	1,000	2022
Regional Park: Villages Regional Park West	General Fund	-	1.5	57,500	165,000	-	222,500	2022
Mickler's Landing Improvements	General Fund	-	-	-	22,600	-	22,600	2022
Ocean Pier Shop Expansion	Pier Fund	7,500	-	-	-	-	(7,500)	2022
<b>Leisure Activities Total</b>		<b>7,500</b>	<b>1.5</b>	<b>57,500</b>	<b>199,600</b>	<b>-</b>	<b>249,600</b>	
<b>Library Services</b>								
World Golf Village Library	General Fund/Impact Fees	-	15.0	722,140	266,000	-	988,140	2022
<b>Physical Environment</b>								
Main Utility: NW WWTP	Main Utility	-	3.00	150,000	100,000	1,300,000	1,550,000	2022
Beach Renourishment: Beach Access Improvements	General Fund	-	-	-	20,000	-	20,000	2022
<b>Physical Environment Total</b>		<b>-</b>	<b>3</b>	<b>150,000</b>	<b>120,000</b>	<b>1,300,000</b>	<b>1,570,000</b>	
<b>Public Safety</b>								
SW SR 207 Station	Fire District		24.00	1,492,000	75,000		1,567,000	2022

## St. Johns County Summary of Operating Cost Impact of Capital Improvement Projects FY 2022-2026

Emergency Management: ARES Radio Communications	General Fund	-	-	-	3,000	-	3,000	2022
<b>Public Safety Total</b>		-	-	-	<b>3,000</b>	-	<b>3,000</b>	
<b>Transportation</b>								
Long Leaf Pine & Durbin Pkwy Signal	TTF	-	-	-	250	-	250	2021
<b>Transportation Total</b>		-	-	-	<b>250</b>	-	<b>250</b>	
<b>Grand Total</b>		<b>\$ 27,500</b>	<b>\$ 4.5</b>	<b>\$ 207,500</b>	<b>\$ 265,350</b>	<b>\$ 1,672,455</b>	<b>\$ 2,117,805</b>	

### Summary:

Operating Costs	Revenue	FTE's	Salaries & Benefits	Operating Expenses	Debt Service	Net Expenses
FY 2022	27,500	4.5	207,500	251,850	1,672,455	2,104,305
FY 2023	0	0.0	0	12,500	0	12,500
FY 2024	0	0.0	0	1,000	0	1,000
FY 2025	0	0.0	0	0	0	0
FY 2026	0	0.0	0	0	0	0
<b>Total</b>	<b>\$27,500</b>	<b>4.5</b>	<b>\$207,500</b>	<b>\$265,350</b>	<b>\$1,672,455</b>	<b>\$2,117,805</b>

**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 2022-2026 are summarized above.

**Comment:** Of the planned CIP projects for FY 2022-2026 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 2022 St. Johns County  
Capital Outlay Summary**

Fund/Program	Item	Workshop	Recommended	Adopted	
<b>General Fund</b>					
Facilities Maintenance	Backhoe Attachment	\$13,880	\$13,880	\$13,880	
	Comm Concrete Grinder	\$1,469	\$1,469	\$1,469	
	Office Furniture for Admin Manager	\$1,800	\$1,800	\$1,800	
	Office Furniture for New BME Position	\$1,500	\$0	\$0	
	Generator	\$40,950	\$40,950	\$40,950	
	Replacement Utility Locator	\$4,495	\$4,495	\$4,495	
	Staff Assembly Area Modification	\$0	\$2,900	\$0	
Building Operations	Land Management Renovation	\$13,200	\$0	\$0	
Communications	Table for Dispatch Center	\$1,000	\$1,000	\$1,000	
Emergency Medical Services	Cardiac Monitors (3)	\$105,000	\$105,000	\$105,000	
	Commercial Paper Shredder (2)	\$2,500	\$1,400	\$1,400	
	Hemorrhage Control Simulator (1)	\$5,350	\$2,675	\$2,675	
	Med Vault (3)	\$6,000	\$6,000	\$6,000	
	Simulaid Airway Management	\$2,400	\$2,400	\$2,400	
	Slideout for Truck Bed	\$1,600	\$1,600	\$1,600	
	Truck Topper (2)	\$4,000	\$4,000	\$4,000	
	Zoll AED Replacement (15)	\$34,000	\$25,500	\$25,500	
	Recreation Programs	Replace Kayak	\$2,000	\$2,000	\$2,000
		Replace Kayak *	\$0	\$0	\$2,159
	Recreation Facilities	Workforce Dimensions Punch Clocks (3)	\$13,500	\$13,500	\$13,500
		Aerator (2)	\$4,740	\$4,740	\$4,740
		Bush Hog	\$1,660	\$0	\$0
		Compactor	\$1,950	\$0	\$0
		Replace 5 Gang Mowers (2)	\$37,980	\$37,980	\$37,980
Replace 60 in Mower (4)		\$46,160	\$46,160	\$46,160	
Replace Trailer		\$1,400	\$1,400	\$1,400	
Replace Gator (2)		\$12,520	\$12,520	\$12,520	
Turf Groomer		\$3,950	\$0	\$0	
Turf Tender		\$18,950	\$18,950	\$18,950	
Utility Tractor		\$35,500	\$35,500	\$35,500	
AED Closets		\$11,025	\$0	\$0	
Bush Hog *		\$0	\$0	\$1,763	
Compactor *		\$0	\$0	\$2,011	
Turf Groomer *		\$0	\$0	\$3,943	
Leaf Vacuum Shredder *		\$0	\$0	\$1,822	
Rivertown Shed *		\$0	\$0	\$8,500	
Aquatics		Replace Pool Cover	\$34,978	\$34,978	\$34,978
Sheriff Office Complex Maintenance	Replace Gator	\$9,204	\$6,260	\$6,260	
Interoperable Radio System	Radio Shelter Demo Water Plant	\$10,000	\$10,000	\$10,000	
	Legacy Radio Removal	\$20,000	\$0	\$0	
Disaster Recovery	ATV & Trailer	\$19,500	\$0	\$0	
<b>Subtotal</b>		<b>\$524,161</b>	<b>\$439,057</b>	<b>\$456,355</b>	
<b>Transportation Trust Fund</b>					
Road & Bridge	Bat Wing Mower	\$23,000	\$23,000	\$23,000	
	Gradall	\$300,000	\$300,000	\$300,000	
	Light Trailer (2)	\$38,000	\$13,000	\$13,000	
	Motor Grader	\$300,000	\$300,000	\$300,000	
	Skidsteer	\$115,000	\$0	\$0	

## FY 2022 St. Johns County Capital Outlay Summary

Fund/Program	Item	Workshop	Recommended	Adopted
Road & Bridge cont.	Tractor	\$110,000	\$110,000	\$110,000
	UTV	\$20,000	\$10,000	\$10,000
	Water Trailer	\$25,000	\$0	\$0
	Boom Mower *	\$0	\$0	\$13,700
	Heavy Equipment Trailer *	\$0	\$0	\$24,207
	Rubber Tire Excavator *	\$0	\$0	\$297,711
	Telehandler *	\$0	\$0	\$66,613
	Tractor *	\$0	\$0	\$126,423
Traffic and Transportation	Conflict Monitor *	\$0	\$0	\$25,000
	<b>Subtotal</b>	<b>\$931,000</b>	<b>\$756,000</b>	<b>\$1,309,654</b>
<b>Beach Fund</b>				
Life Savings Corps	Floodwater Response Vessel	\$39,168	\$0	\$0
	Replacement Paddleboards	\$3,400	\$3,400	\$3,400
	Replacement PWC	\$21,795	\$21,795	\$21,795
	Rescue Boat - Ski Conversion	\$17,600	\$17,600	\$17,600
	Roll Down Vehicle Equipment	\$59,200	\$59,200	\$59,200
Beach Toll Collections	Replacement Toll Booths (2)	\$9,000	\$9,000	\$9,000
Beach Services	Mule Replacement *	\$0	\$0	\$12,000
	<b>Subtotal</b>	<b>\$150,163</b>	<b>\$110,995</b>	<b>\$122,995</b>
<b>Fire District Fund</b>				
SJC Fire Rescue-Fire Division	60 Gallon Air Compressor	\$1,200	\$0	\$0
	AC Refrigerant Recharge Machine	\$4,800	\$4,800	\$4,800
	Bed Frames with Drawers (4)	\$6,400	\$6,400	\$6,400
	Bike, Golf Cart Trailer	\$7,500	\$0	\$0
	Bunker Gear Storage Racks (8)	\$15,200	\$15,200	\$15,200
	Carport Canopy Station 8	\$2,300	\$2,300	\$2,300
	CMC Equipment - USAR	\$4,500	\$0	\$0
	Core Drill	\$3,800	\$3,700	\$3,700
	Dining Tables - Station 2, 8 & 12	\$6,000	\$3,000	\$3,000
	Edraulic Combination Tool	\$14,000	\$14,000	\$14,000
	Extractor Station 18	\$20,500	\$20,500	\$20,500
	Fitness Equipment Station 19	\$3,800	\$0	\$0
	Flashover Simulator	\$64,000	\$64,000	\$64,000
	Forcible Entry Door Prop	\$3,600	\$3,600	\$3,600
	Gas Range Station 16	\$1,200	\$1,200	\$1,200
	GripHoist Rescue Kit (1)	\$6,000	\$3,000	\$3,000
	Heavy Duty Floor Lift	\$18,000	\$18,000	\$18,000
	Hub Telemetry System (2)	\$5,000	\$5,000	\$5,000
	Identifi R425 Radiation Meter	\$13,500	\$13,500	\$13,500
	Lift Gate - Acela	\$50,000	\$50,000	\$50,000
	Manikins for Fire Training	\$1,700	\$1,700	\$1,700
	Mass Decontamination Tent (2)	\$50,600	\$25,300	\$25,300
	Milwaukee Saw, Nailer	\$4,000	\$0	\$0
	MSA 60 min Air Cylinder	\$1,200	\$1,200	\$1,200
	MSA Air Lines Station 16	\$6,400	\$6,400	\$6,400
	MSA Air Lines Umbilicals	\$11,200	\$11,200	\$11,200
	MSA Alt Air 4X	\$2,500	\$2,500	\$2,500
	MSA Thermal Camera (3)	\$45,000	\$24,600	\$24,600
	Paratech Bases (6)	\$8,418	\$8,418	\$8,418



**FY 2022 St. Johns County  
Capital Outlay Summary**

Fund/Program	Item	Workshop	Recommended	Adopted
SJC Fire Rescue-Fire Division cont.	Paratech Equipment	\$66,500	\$66,500	\$66,500
	Personal Radiation Meters (8)	\$32,088	\$16,044	\$16,044
	Piston Intake Valve Replacement (3)	\$4,950	\$4,950	\$4,950
	Radio Replacement	\$50,000	\$50,000	\$50,000
	Radio Special Events (24)	\$67,200	\$33,600	\$33,600
	Refrigerator Station 9	\$1,400	\$1,275	\$1,275
	Rescue Litters (4)	\$9,400	\$4,700	\$4,700
	SCBA Decontamination Washer	\$28,000	\$28,000	\$28,000
	Skid Units for Acela	\$25,000	\$25,000	\$25,000
	Skid Units (3)	\$90,000	\$60,000	\$60,000
	STTS Pipe Tree Simulator	\$8,900	\$0	\$0
	Technical Rescue Air Cart	\$7,500	\$7,500	\$7,500
	Tire Balancer	\$12,000	\$12,000	\$12,000
	Turtle Plastics Cribbing Kit	\$1,200	\$1,200	\$1,200
	UAS Drone	\$7,700	\$7,700	\$7,700
	USAR Search Camera	\$15,000	\$15,000	\$15,000
	Utility Trailer, Logistics	\$3,500	\$3,500	\$3,500
	Vehicle Chock Kit (2)	\$3,600	\$3,600	\$3,600
	Washer/Dryer - Stations 14 & 18 (2)	\$4,400	\$2,200	\$2,200
	Edraulics Hurst *	\$0	\$0	\$39,500
	Station 18 Storage Shed *	\$0	\$0	\$5,289
	Thermal Imagers (10) *	\$0	\$0	\$53,881
	Window Treatments Station 10	\$10,000	\$0	\$0
	MERV, ATV Replacement	\$0	\$30,000	\$30,000
	Warehouse HVAC	\$98,560	\$0	\$0
	<b>Subtotal</b>	<b>\$929,216</b>	<b>\$682,287</b>	<b>\$780,957</b>
<b>Communication Surcharge Fund</b>				
Surcharge Projects	Network Replacement Boards	\$25,000	\$25,000	\$25,000
	Tower Light Replacement	\$5,500	\$5,500	\$5,500
	Transmitter Replacements	\$26,500	\$26,500	\$26,500
	VHF Radio Consolette	\$9,500	\$9,500	\$9,500
	<b>Subtotal</b>	<b>\$66,500</b>	<b>\$66,500</b>	<b>\$66,500</b>
<b>Solid Waste Fund</b>				
Long-Term Care	SCADA	\$30,000	\$30,000	\$30,000
	<b>Subtotal</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>Utility Services Fund</b>				
Office Administration	Mini TGB For Meter Reading System (2)	\$18,600	\$18,600	\$18,600
	TGBS For Meter Reading System	\$27,000	\$27,000	\$27,000
Water Treatment	Gator Utility Vehicle	\$12,000	\$9,200	\$9,200
	Hastings WTP Roof Replacement	\$40,000	\$0	\$0
	Storage Shed NW WTP	\$2,900	\$2,900	\$2,900
Water Transmission & Distribution	Buck & Broom Attachment Skid Steer	\$70,000	\$50,000	\$70,000
	Speedroter Cleanout	\$3,000	\$3,000	\$3,000
	Tapping Tool 2 in (2)	\$8,000	\$8,000	\$8,000

**FY 2022 St. Johns County  
Capital Outlay Summary**

Fund/Program	Item	Workshop	Recommended	Adopted
County Lab	BOD CBOD Incubator	\$7,500	\$7,500	\$7,500
	Sample Fridge	\$1,000	\$1,000	\$1,000
	Top Loading Balance	\$2,000	\$2,000	\$2,000
Sewage & Treatment	Chemical Feed Pumps (5)	\$12,500	\$12,500	\$12,500
	Mag Meter SR 207 (2)	\$14,000	\$14,000	\$14,000
	NW WRF Side by Side	\$12,000	\$12,000	\$12,000
	Prominent CL2 Controller	\$2,200	\$2,200	\$2,200
	Prominent PH Controller	\$2,600	\$2,600	\$2,600
	YSI DO Probe	\$17,500	\$10,500	\$10,500
	YSI NH3 & NO3 Probes	\$13,000	\$13,000	\$13,000
SCADA	Hammer Drill	\$1,200	\$1,200	\$1,200
Lift Station Lines	AcruLog Odor Logger	\$1,800	\$1,800	\$1,800
	Crane Replacement Parts	\$0	\$0	\$20,000
	<b>Subtotal</b>	<b>\$268,800</b>	<b>\$199,000</b>	<b>\$239,000</b>
<b>PV Utility Services Fund</b>				
Water/Sewer Trans & Dist Lines	2 in Tapping Tools	\$8,000	\$8,000	\$8,000
Sewage Treatment & Disposal	Chlorine Pump Spare	\$5,400	\$0	\$5,400
	Hach Auto Samplers	\$7,000	\$7,000	\$7,000
	MLSS Testing Equipment - ML WWTF	\$3,000	\$3,000	\$3,000
	PC WRF Spare UVT Probe	\$21,000	\$0	\$21,000
	YSI NJ3 & NO3 Probes	\$13,000	\$13,000	\$13,000
	YSI Turbidity Probe	\$6,000	\$6,000	\$6,000
Sewer Lift Stations	AcruLog Odor Logger	\$1,800	\$1,800	\$1,800
	<b>Subtotal</b>	<b>\$65,200</b>	<b>\$38,800</b>	<b>\$65,200</b>
	<b>Grand Total</b>	<b>\$2,965,040</b>	<b>\$2,322,639</b>	<b>\$3,070,661</b>

\* - Carryforward from FY 21

## FY 2022 St. Johns County Vehicle Summary

Fund/Program	Item	Unit Cost	Workshop		Adopted	
			New	Repl	Qty	Cost
<b>General Fund</b>						
Administration	Full-Size SUV 4x4	\$43,000	0	1	1	\$43,000
Construction Services	1/2 Ton 4x4 Ext Cab Truck CNG (New Position)	\$49,300	0	0	1	\$49,300
Building Operations	Cargo Van w/ Shelf Package	\$30,000	0	1	1	\$30,000
Building Operations	Cargo Van	\$26,000	0	1	1	\$26,000
Facilities Maintenance	1 Ton 4x2 Service Body Truck CNG	\$68,000	0	1	1	\$68,000
Facilities Maintenance	Cargo Van w/ Shelf Package	\$30,000	0	1	1	\$30,000
Facilities Maintenance	3/4 Ton 4x4 Ext Cab Truck CNG	\$49,000	0	1	1	\$49,000
Facilities Maintenance	1/2 Ton 4x4 Ext Cab Truck CNG	\$48,000	0	1	0	\$0
Facilities Maintenance	1/2 Ton 4x2 Truck CNG	\$43,000	0	1	1	\$43,000
Facilities Maintenance	Cargo Van w/ Shelf Package (New Position)	\$30,000	1	0	0	\$0
Medical Examiner	Mid-Size SUV 4x4	\$28,250	0	1	0	\$0
Agriculture & Home Economics	12 Passenger Van	\$35,000	0	1	0	\$0
Animal Control	3/4 Ton 4x4 Ext Cab Truck	\$75,000	0	2	2	\$150,000
Animal Control	3/4 Ton 4x4 Ext Cab Truck *	\$72,151	0	0	1	\$72,151
Recreation Programs	Mid-Size SUV	\$29,000	0	1	1	\$29,000
Recreation Facilities	3/4 Ton 4x4 Ext Cab Truck CNG (New Position)	\$49,000	1	0	1	\$49,000
Recreation Facilities	1/2 Ton 4x2 Ext Cab Truck CNG	\$45,000	0	1	1	\$45,000
Recreation Facilities	2 1/2 Ton Dump Body Truck	\$90,000	0	1	0	\$0
Recreation Facilities	Cargo Van	\$26,000	0	1	0	\$0
Growth Management	Mid-Size SUV	\$30,000	1	1	1	\$30,000
Growth Management	1/2 Ton 4x4 Ext Cab Truck CNG	\$47,000	0	1	1	\$47,000
Sheriff Complex Maintenance	Cargo Van	\$26,000	0	2	1	\$26,000
	<b>Subtotal</b>	<b>\$978,250</b>	<b>3</b>	<b>20</b>	<b>17</b>	<b>\$786,451</b>
<b>Transportation Trust Fund</b>						
Road & Bridge	3/4 Ton 4x4 Ext Cab Truck CNG	\$55,000	0	1	1	\$55,000
Road & Bridge	1 Ton 4x4 Crew Cab Svc Body CNG *	\$68,729	0	0	1	\$68,729
Traffic & Transportation	1/2 Ton 4x4 Ext Cab Truck CNG (New Positions)	\$55,000	1	0	1	\$55,000
	<b>Subtotal</b>	<b>\$110,000</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>\$178,729</b>
<b>Building Services</b>						
Code Enforcement	1/2 Ton 4x4 Ext Cab Truck CNG (New Positions)	\$45,000	2	0	2	\$90,000
	<b>Subtotal</b>	<b>\$90,000</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>\$90,000</b>
<b>Fire District Fund</b>						
Fire Rescue - Fire Division	1/2 Ton 4x4 Ext Cab Truck	\$48,600	1	0	0	\$0
Fire Rescue - Fire Division	1/2 Ton 4x4 Ext Cab Truck (New Position)	\$42,760	1	0	1	\$42,760
Fire Rescue - Fire Division	Utility Van (New Position)	\$40,100	1	0	1	\$40,100
Fire Rescue - Fire Division	1/2 Ton 4x4 Ext Cab Truck (New Position)	\$51,000	1	0	1	\$51,000
Fire Rescue - Fire Division	Full-Size SUV 4x4	\$82,000	0	1	0	\$0
Fire Rescue - Fire Division	3/4 Ton 4x4 Ext Cab Truck	\$57,600	0	1	1	\$57,600
Fire Rescue - Fire Division	MERV, ATV Replacement	\$30,000	0	1	0	\$0
Fire Rescue - Fire Division	1/2 Ton 4x4 Ext Cab Truck Rolldown Program	\$35,000	0	4	4	\$140,000
	<b>Subtotal</b>	<b>\$492,060</b>	<b>4</b>	<b>7</b>	<b>8</b>	<b>\$331,460</b>

## FY 2022 St. Johns County Vehicle Summary

Fund/Program	Item	Unit Cost	Workshop		Qty	Adopted Cost
			New	Repl		
<b>Community Based Care</b>						
CBC Administration	Small SUV	\$22,000	0	1	1	\$22,000
	<b>Subtotal</b>	<b>\$22,000</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>\$22,000</b>
<b>Utility Services Fund</b>						
Utility Services Administration	1/2 Ton 4x2 Truck CNG	\$43,000	0	3	2	\$86,000
Utility Services Administration	Midsize Cargo Van - Shelf Package	\$34,000	0	1	0	\$0
Utility Services Administration	1/2 Ton 4x4 Ext Cab Truck CNG	\$47,000	0	1	0	\$0
Water Transmission & Distribution	VacCon Truck	\$458,000	0	1	1	\$458,000
Wastewater Treatment	1/2 Ton 4x2 Truck CNG	\$44,000	0	2	1	\$44,000
Sewer Lift Stations	2 Ton 4x4 Service Body w/ Crane (New Position)	\$119,000	1	0	1	\$119,000
Sewer Lift Stations	2 Ton 4x2 Service Body w/ Crane	\$116,000	0	2	2	\$232,000
SCADA	Large Cargo Van w/Ladder Rack & Shelves	\$40,000	0	1	0	\$0
	<b>Subtotal</b>	<b>\$1,147,000</b>	<b>1</b>	<b>11</b>	<b>7</b>	<b>\$939,000</b>
	<b>Workshop Total</b>	<b>\$2,839,310</b>	<b>11</b>	<b>40</b>		
	<b>Adopted Total</b>				<b>38</b>	<b>\$2,347,640</b>
	<b>Difference From Workshop</b>					<b>(\$491,670)</b>

\* = Carry forward from FY 2021

# FY 2022 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop Recommended	Adopted		
<b>General Fund</b>					
Board of County Commissioners	MS Office Standard (5)	\$1,269	\$1,269	\$1,269	
	Cisco Call Manager & Voicemail License	\$0	\$175	\$175	
	Cisco IP Phone Replacement	\$80	\$80	\$80	
	Cisco 6 Line Phone	\$0	\$130	\$130	
	Standard PC Replacement (3)	\$1,965	\$1,965	\$1,965	
	Laptop Replacement	\$775	\$834	\$834	
	Standard PC	\$655	\$655	\$655	
	Monitor (4)	\$445	\$525	\$525	
	UPS (4)	\$384	\$400	\$400	
	County Administration	Cisco Call Manager & Voicemail License	\$175	\$175	\$175
Adobe Pro Replacements (3)		\$1,045	\$1,045	\$1,045	
MS Office Standard (4)		\$1,016	\$1,016	\$1,016	
Laptop Replacement		\$775	\$834	\$834	
MacBook		\$1,800	\$1,800	\$1,800	
Cisco IP Phone Replacement		\$80	\$80	\$80	
Cisco 6 Line Phone		\$130	\$130	\$130	
Standard PC Replacement (3)		\$1,965	\$1,965	\$1,965	
Monitor (5)		\$785	\$900	\$900	
Standard PC		\$655	\$655	\$655	
Color Laser Jet Printer		\$429	\$429	\$429	
UPS (4)		\$380	\$400	\$400	
Construction Services		MS Project Standard	\$379	\$379	\$379
		Adobe Pro	\$350	\$350	\$350
	MS Office Standard	\$0	\$254	\$254	
	Cisco Call Manager & Voicemail License	\$0	\$175	\$175	
	24 inch Display (3)	\$157	\$540	\$540	
	UPS (2)	\$95	\$205	\$205	
	Standard Laptop	\$0	\$834	\$834	
	Cisco 4 Line Phone	\$0	\$80	\$80	
	Port Replicator	\$0	\$170	\$170	
	Management and Budget	Adobe Pro	\$350	\$350	\$350
MS Office Standard		\$254	\$254	\$254	
Cisco IP Phone Replacement (2)		\$160	\$160	\$160	
UPS (3)		\$285	\$300	\$300	
Standard PC Replacement		\$655	\$655	\$655	
24 inch Display (4)		\$628	\$720	\$720	
Public Affairs		MS Office Standard (2)	\$508	\$508	\$508
	Cisco IP Phone Replacement	\$80	\$80	\$80	
	Monitor Replacement	\$170	\$210	\$210	
	Laptop Replacement	\$775	\$834	\$834	
	MacBook Replacement	\$1,800	\$1,800	\$1,800	
	UPS	\$95	\$100	\$100	
Management Info Systems	Cisco DNA License (2)	\$1,200	\$1,200	\$1,200	
	SQL Monitoring Tool	\$8,300	\$8,300	\$8,300	
	MS SQL Server Standard	\$22,050	\$22,050	\$22,050	
	MS SQL Server - BOCCVC12	\$552	\$0	\$0	

## FY 2022 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Adopted	
Management Info Systems cont.	Active Boot	\$100	\$100	\$100	
	MS Office Standard (6)	\$1,524	\$1,524	\$1,524	
	Eurosoft PC Check	\$110	\$110	\$110	
	Marcium Reflect	\$75	\$75	\$75	
	Cisco IP Phone Replacement (5)	\$400	\$400	\$400	
	24 inch Display (6)	\$1,256	\$1,440	\$1,440	
	UPS (6)	\$570	\$600	\$600	
	Scanner Replacement	\$450	\$450	\$450	
	PC Replacement	\$855	\$855	\$855	
	Standard Laptop Replacement	\$775	\$834	\$834	
	Standard PC Replacement (2)	\$1,310	\$1,310	\$1,310	
	Nimble Shelf (2)	\$79,000	\$79,000	\$79,000	
	Nimble Flash Drive	\$20,000	\$20,000	\$20,000	
	Aruba Network Equipment	\$5,000	\$5,000	\$5,000	
	Firewall Replacement (2)	\$58,000	\$58,000	\$58,000	
	Cisco Port Switches Replacement (2)	\$5,200	\$5,200	\$5,200	
	Support for County Hardware	\$35,000	\$35,000	\$35,000	
	UPS Batteries (1,000)	\$8,000	\$8,000	\$8,000	
	Purchasing	MS Office Standard (3)	\$759	\$759	\$759
		Adobe Pro (3)	\$1,050	\$1,050	\$1,050
Cisco Call Manager & Voicemail License (3)		\$525	\$525	\$525	
Standard PC		\$655	\$0	\$0	
24 inch Display (6)		\$942	\$1,080	\$1,080	
Cisco IP Phone (3)		\$240	\$240	\$240	
Port Replicator (3)		\$320	\$570	\$570	
Laptop (3)		\$1,630	\$2,502	\$2,502	
Scanner (3)		\$1,350	\$1,350	\$1,350	
UPS (3)		\$285	\$300	\$300	
Personnel		MS Office Standard (6)	\$1,524	\$1,524	\$1,524
		Adobe Pro (5)	\$1,750	\$1,750	\$1,750
	Cisco Call Manager & Voicemail License (3)	\$525	\$525	\$525	
	UPS (6)	\$570	\$600	\$600	
	Cisco IP Phone (3)	\$240	\$240	\$240	
	Cisco 6 Line Phone Replacement	\$130	\$130	\$130	
	Laptop Replacement (2)	\$1,550	\$1,668	\$1,668	
	Port Replicator (5)	\$800	\$950	\$950	
	Wireless Keyboard & Mouse (5)	\$150	\$150	\$150	
	Monitor Replacement (4)	\$848	\$570	\$570	
	24 inch Display (8)	\$1,256	\$1,440	\$1,440	
	Color Laser Jet Printer (2)	\$1,500	\$1,500	\$1,500	
	Standard Laptop (3)	\$2,325	\$2,502	\$2,502	
	High Speed Scanner (2)	\$3,200	\$3,200	\$3,200	
	County Attorney	MS Office Standard	\$254	\$254	\$254
Adobe Pro (3)		\$1,050	\$1,050	\$1,050	
Monitor Replacement (3)		\$425	\$525	\$525	
Cisco IP Phone Replacement (3)		\$240	\$240	\$240	

## FY 2022 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Adopted	
County Attorney cont.	Standard PC Replacement	\$655	\$655	\$655	
	iPad Pro Replacement	\$999	\$999	\$999	
	UPS (3)	\$285	\$300	\$300	
Guardian Ad Litem	MS Office Standard	\$254	\$254	\$254	
	Standard Laptop Replacement	\$775	\$834	\$834	
	Port Replicator	\$160	\$160	\$160	
	20 inch Display Replacement	\$85	\$105	\$105	
	Cisco IP Phone Replacement	\$80	\$80	\$80	
	UPS	\$95	\$100	\$100	
	MS Office Standard (4)	\$1,016	\$1,016	\$1,016	
Facilities Maintenance	MS Office Pro Plus	\$345	\$345	\$345	
	Cisco Call Manager & Voicemail License	\$175	\$175	\$175	
	Windows Server	\$600	\$600	\$600	
	Adobe Pro	\$350	\$350	\$350	
	Laptop	\$815	\$834	\$834	
	Laser Printer (2)	\$260	\$260	\$260	
	Cisco IP Phone (2)	\$160	\$160	\$160	
	Standard Laptop Replacement (2)	\$1,550	\$1,668	\$1,668	
	Standard PC Replacement	\$655	\$655	\$655	
	Port Replicator	\$160	\$190	\$190	
	20 inch Display (3)	\$255	\$315	\$315	
	24 inch Display (2)	\$314	\$360	\$360	
	Printer Replacement	\$119	\$119	\$119	
	UPS (3)	\$285	\$300	\$300	
	DVR Server Replacement	\$6,200	\$6,200	\$6,200	
	Building Operations (Judicial Cntr)	Windows Server	\$600	\$600	\$600
		Additional Software	\$508	\$508	\$508
Standard PC Replacement (4)		\$2,620	\$2,620	\$2,620	
Monitor Replacements		\$255	\$315	\$315	
Cisco IP Phone Replacement		\$80	\$80	\$80	
UPS		\$280	\$300	\$300	
DVR Server Replacement		\$7,435	\$7,435	\$7,435	
Annex - Ponte Vedra	MS Office Standard	\$254	\$254	\$254	
	Standard PC Replacement	\$655	\$655	\$655	
	Cisco IP Phone Replacement	\$80	\$80	\$80	
	20 inch Display	\$85	\$105	\$105	
	UPS	\$95	\$100	\$100	
Communications	APCO Intellicom Software Maintenance	\$7,000	\$7,000	\$7,000	
	Lefta Software	\$2,000	\$2,000	\$2,000	
Emergency Management	MS Office Standard (6)	\$1,524	\$1,524	\$1,524	
	Additional Software	\$508	\$508	\$508	
	Windows Server (3)	\$1,800	\$1,800	\$1,800	
	Remote Desktop CALS (55)	\$4,510	\$4,510	\$4,510	
	Standard Laptop Replacement (3)	\$2,334	\$2,502	\$2,502	
	Standard PC Replacement (2)	\$1,310	\$1,310	\$1,310	
	Thin Client Replacement	\$250	\$250	\$250	

## FY 2022 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Adopted	
Emergency Management cont.	Monitor Replacements	\$255	\$315	\$315	
	20 inch Display (3)	\$255	\$315	\$315	
	UPS (3)	\$285	\$300	\$300	
	File Server Replacement	\$10,000	\$10,000	\$10,000	
	MS Surface Replacement (3)	\$4,560	\$4,560	\$4,560	
	Mapper Software WEBEOC *	\$0	\$0	\$6,620	
Emergency Medical Service	Pulse Point	\$9,000	\$9,000	\$9,000	
	MS Office Standard (3)	\$762	\$762	\$762	
	Laptops (3)	\$2,445	\$2,742	\$2,742	
	Standard PC Replacement	\$655	\$655	\$655	
	Contingency per MIS	\$5,000	\$5,000	\$5,000	
	Mobile Router (2)	\$800	\$800	\$800	
	Antenna (2)	\$400	\$400	\$400	
	24 inch Display (3)	\$471	\$540	\$540	
	Printer (3)	\$597	\$597	\$597	
	Narcotics Tracking *	\$0	\$0	\$9,500	
	Pulse Point Software *	\$0	\$0	\$20,000	
	Medical Examiner	MS Office Standard (3)	\$762	\$762	\$762
		Adobe Pro Replacement	\$550	\$550	\$550
Cisco 6 Line Phone Replacement (2)		\$260	\$260	\$260	
Standard PC Replacement (2)		\$1,310	\$1,310	\$1,310	
Standard Laptop Replacement		\$775	\$834	\$834	
20 inch Display (4)		\$340	\$420	\$420	
UPS (2)		\$190	\$200	\$200	
Agriculture & Home Economics	MS Office Standard (3)	\$762	\$762	\$762	
	Adobe Pro Replacement	\$350	\$350	\$350	
	Windows Server	\$600	\$600	\$600	
	Cisco IP Phone Replacement (2)	\$160	\$160	\$160	
	Standard PC Replacement (2)	\$1,310	\$1,310	\$1,310	
	20 inch Display (2)	\$170	\$210	\$210	
	Standard Laptop Replacement	\$775	\$834	\$834	
	UPS (3)	\$285	\$300	\$300	
	Printer Replacement	\$199	\$199	\$199	
	Port Replicator	\$160	\$190	\$190	
	DVR Server Replacement	\$6,200	\$6,200	\$6,200	
	Economic Development	Adobe Software Subscription	\$624	\$624	\$624
Veterans Services	Adobe Pro Replacement (2)	\$700	\$700	\$700	
	Cisco IP Phone Replacement (2)	\$160	\$160	\$160	
	HP Printer Replacement	\$199	\$199	\$199	
	20 inch Display (4)	\$340	\$420	\$420	
	Scanner Replacement (2)	\$900	\$900	\$900	
	UPS (2)	\$190	\$200	\$200	
	New Laptop for New Position	\$0	\$0	\$834	
	Port Replicator	\$0	\$0	\$190	
	Cisco 4 Line Phone	\$0	\$0	\$80	
	Animal Control	Windows Remote Desktop CAL	\$902	\$902	\$902
Chameleon Software *		\$0	\$0	\$35,000	



## FY 2022 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Adopted
Social Services	MS Office Standard (7)	\$1,778	\$1,778	\$1,778
	MS Sharepoint Licenses (14)	\$1,176	\$1,176	\$1,176
	20 inch Display (2)	\$170	\$170	\$170
	Port Replicator	\$160	\$160	\$160
	Wireless Keyboard and Mouse	\$30	\$30	\$30
	MS Surface Pro	\$999	\$999	\$999
	MS Surface Pro Type Cover	\$125	\$125	\$125
	UPS	\$95	\$95	\$95
Library Services	MS Office Pro Academic (5)	\$216	\$270	\$270
	Adobe Pro	\$0	\$350	\$350
	MS Office Standard (17)	\$935	\$935	\$935
	Cisco Call Manager & Voicemail License (6)	\$675	\$850	\$850
	Hardware Replacement	\$5,000	\$5,000	\$5,000
	Verizon Jetpack MIFI (5)	\$1,340	\$1,340	\$1,340
	Bar Code Scanner Replacement (14)	\$3,400	\$3,400	\$3,400
	Port Replicator (3)	\$320	\$570	\$570
	Printer Replacement (3)	\$498	\$498	\$498
	Cisco IP Phone Replacement (8)	\$640	\$640	\$640
	Standard Laptop Replacement (7)	\$5,465	\$5,838	\$5,838
	Standard Laptop	\$0	\$834	\$834
	Standard PC Replacement (11)	\$7,205	\$7,205	\$7,205
	Standard PC (2)	\$1,310	\$1,310	\$1,310
	Cisco 6 Line Phone (2)	\$125	\$255	\$255
	Laptop 16GB	\$860	\$910	\$910
	Black and White Printer	\$300	\$300	\$300
	20 inch Display (17)	\$1,350	\$1,890	\$1,890
	Receipt Printer Replacement (8)	\$2,800	\$2,800	\$2,800
	Cisco 24 POE Switch	\$850	\$850	\$850
	Scanner Replacement (3)	\$1,275	\$1,275	\$1,275
	Dymo Lable Printer	\$150	\$150	\$150
	UPS (18)	\$1,615	\$1,800	\$1,800
	Mouse and Keyboard	\$0	\$30	\$30
	Wireless Headset (5)	\$1,100	\$1,100	\$1,100
	Recreation Programs	MS Office Standard (3)	\$762	\$762
Adobe Pro		\$350	\$350	\$350
Port Replicator		\$160	\$190	\$190
Cisco IP Phone		\$80	\$80	\$80
Standard PC Replacement (3)		\$1,965	\$1,965	\$1,965
20 inch Display (3)		\$255	\$315	\$315
24 inch Display (2)		\$314	\$360	\$360
UPS (3)		\$285	\$300	\$300
Housing/Community Services		MS Office Standard (2)	\$508	\$508
	Housing Software	\$1,100	\$1,100	\$1,100
	MS Sharepoint CALs	\$672	\$672	\$672
	Standard Laptop Replacement (2)	\$1,550	\$1,668	\$1,668
	Cisco IP Phone (2)	\$160	\$160	\$160

## FY 2022 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Adopted
Housing/Community Services cont.	20 inch Display (4)	\$340	\$420	\$420
	UPS (2)	\$190	\$200	\$200
	Port Replicator (2)	\$320	\$380	\$380
Growth Management	MS Office Standard (8)	\$1,761	\$1,761	\$1,761
	MS Office Pro Replacement	\$345	\$345	\$345
	Scanner License	\$90	\$90	\$90
	Adobe Pro Replacement (2)	\$700	\$700	\$700
	Cisco IP Phone Replacement (4)	\$320	\$320	\$320
	Standard Laptop Replacement	\$775	\$834	\$834
	Standard PC Replacement (6)	\$3,930	\$3,930	\$3,930
	Monitor (6)	\$850	\$1,100	\$1,100
	Port Replicator	\$225	\$225	\$225
	USB DVD Drive	\$50	\$50	\$50
	Scanner	\$450	\$450	\$450
	UPS (6)	\$570	\$600	\$600
	Scanner Replacement	\$1,400	\$1,400	\$1,400
	Laptop Replacement	\$1,800	\$1,800	\$1,800
SouthEast Annex	MS Surface Pro Replacement	\$1,520	\$1,520	\$1,520
	MS Office Standard	\$254	\$254	\$254
	Standard PC Replacement	\$655	\$655	\$655
	Cisco IP Phone	\$80	\$80	\$80
	24 inch Display	\$157	\$180	\$180
	UPS	\$95	\$100	\$100
Sheriff Office Complex Maintenance	MS Office Standard (4)	\$1,012	\$1,012	\$1,012
	Standard PC Replacement (2)	\$1,310	\$1,310	\$1,310
	Cisco IP Phone (2)	\$160	\$160	\$160
	20 inch Display (2)	\$170	\$210	\$210
	Standard Laptop Replacement	\$775	\$834	\$834
	24 inch Display	\$157	\$180	\$180
	Laptop	\$815	\$834	\$834
	Color Laser Jet Printer Replacement	\$199	\$199	\$199
	UPS (2)	\$190	\$200	\$200
Interoperable Radio System	Exacom Software Upgrade	\$20,000	\$20,000	\$20,000
HHS Complex	Windows Server	\$1,200	\$1,200	\$1,200
	DVR Server Replacement	\$14,870	\$14,870	\$14,870
Disaster Recovery	AutoCAD	\$1,800	\$1,800	\$1,800
	Port Replicator	\$200	\$200	\$200
	High End Laptop	\$2,000	\$2,000	\$2,000
CDGB-DR	MS Office Standard	\$0	\$0	\$254
	Laptop	\$0	\$0	\$834
	Port Replicator	\$0	\$0	\$190
	Wireless Keyboard & Mouse	\$0	\$0	\$30
	Cisco 4 Line Phone	\$0	\$0	\$80
	UPS	\$0	\$0	\$95
<b>Subtotal</b>		<b>\$514,715</b>	<b>\$523,860</b>	<b>\$597,567</b>

# FY 2022 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Adopted
<b>SHIP</b>				
SHIP	MS Office Standard	\$254	\$254	\$254
	Adobe Pro	\$350	\$350	\$350
	Cisco Call Manager & Voicemail License	\$175	\$175	\$175
	Laptop	\$815	\$834	\$834
	Port Replicator	\$160	\$190	\$190
	Cisco IP Phone	\$80	\$80	\$80
	20 inch Display	\$170	\$210	\$210
	UPS	\$95	\$100	\$100
	<b>Subtotal</b>	<b>\$2,099</b>	<b>\$2,193</b>	<b>\$2,193</b>
<b>Building Services</b>				
Building Services	MS Office Standard (7)	\$1,774	\$1,774	\$1,774
	Adobe Pro (5)	\$1,750	\$1,750	\$1,750
	AIRS Software	\$2,500	\$2,500	\$2,500
	Cisco Call Manager & Voicemail License (2)	\$350	\$350	\$350
	Cisco IP Phone Replacement (2)	\$160	\$160	\$160
	Cisco IP Phone New (2)	\$310	\$310	\$310
	iPads (25)	\$20,000	\$20,000	\$20,000
	Standard PC (2)	\$1,310	\$1,310	\$1,310
	Standard PC Replacement (3)	\$1,965	\$1,965	\$1,965
	Scanner Replacement (3)	\$1,350	\$1,350	\$1,350
	Scanner	\$450	\$450	\$450
	20 inch Display (6)	\$510	\$630	\$630
	24 inch Display (4)	\$520	\$720	\$720
	UPS (5)	\$465	\$500	\$500
	Smart Board - Large	\$4,200	\$4,200	\$4,200
	Smart Board - Extra Large	\$10,600	\$10,600	\$10,600
	Scanner	\$3,200	\$3,200	\$3,200
	WebCams	\$11,700	\$11,700	\$11,700
Codes Compliance	MS Office Standard (4)	\$1,013	\$1,013	\$1,013
	Cisco Call Manager & Voicemail License (3)	\$525	\$525	\$525
	Standard PC Replacement	\$655	\$655	\$655
	Standard PC (3)	\$1,965	\$1,965	\$1,965
	MS Surface Pro (2)	\$3,800	\$3,800	\$3,800
	Cisco IP Phone Replacement	\$80	\$80	\$80
	Scanner Replacement	\$450	\$450	\$450
	Scanner	\$1,350	\$1,350	\$1,350
	Cisco IP Phone New (3)	\$465	\$465	\$465
	20 inch Display (2)	\$170	\$210	\$210
	24 inch Display (6)	\$780	\$1,080	\$1,080
	UPS (4)	\$365	\$400	\$400
	<b>Subtotal</b>	<b>\$74,732</b>	<b>\$75,462</b>	<b>\$75,462</b>

## FY 2022 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Adopted
<b>Beach Services Fund</b>				
Beach Services	MS Office Standard	\$254	\$254	\$254
	Standard Laptop Replacement	\$775	\$834	\$834
Life Saving Corps	Thin Client Replacement	\$250	\$250	\$250
	<b>Subtotal</b>	<b>\$1,279</b>	<b>\$1,338</b>	<b>\$1,338</b>
<b>Cultural Events</b>				
Amphitheatre Operations	MS Office Standard (5)	\$1,270	\$1,270	\$1,270
	Cisco IP Phone Replacement (2)	\$160	\$160	\$160
	Standard PC Replacement (5)	\$3,275	\$3,275	\$3,275
	UPS (5)	\$475	\$500	\$500
	20 inch Display (6)	\$510	\$630	\$630
	<b>Subtotal</b>	<b>\$5,690</b>	<b>\$5,835</b>	<b>\$5,835</b>
<b>Fire District Fund</b>				
Administration	20 inch Display (36)	\$3,060	\$3,780	\$3,780
	24 inch Display (11)	\$1,430	\$1,980	\$1,980
	MS Office Standard (160)	\$40,499	\$40,499	\$40,499
	Adobe Pro (3)	\$1,050	\$1,050	\$1,050
	Cisco Call Manager & Voicemail License (12)	\$2,100	\$2,100	\$2,100
	MS Exchange CAL (32)	\$1,952	\$1,952	\$1,952
	MS File Server CAL (53)	\$1,378	\$1,378	\$1,378
	Final Cut Pro (2)	\$600	\$600	\$600
	Remote Desktop Server CAL (199)	\$16,318	\$16,318	\$16,318
	FireRMS Mobile Zoll License	\$732	\$732	\$732
	Logic Pro (2)	\$400	\$400	\$400
	Cisco Router FR Admin	\$1,500	\$1,500	\$1,500
	Cisco 4 Line Phone (16)	\$1,280	\$1,280	\$1,280
	Cisco 6 Line Phone	\$130	\$130	\$130
	Contengency per MIS	\$5,000	\$5,000	\$5,000
	Fireworks Analytics	\$6,000	\$6,000	\$6,000
	Fireworks Hydrants	\$12,000	\$12,000	\$12,000
	Fireworks Preplans	\$15,000	\$15,000	\$15,000
	Laptop Replacement (8)	\$6,400	\$6,895	\$6,895
	Standard PC Replacement (14)	\$9,170	\$9,170	\$9,170
	Havis Dock (63)	\$50,400	\$50,400	\$50,400
	HDMI Cable	\$15	\$15	\$15
	HP Printer Replacement	\$199	\$199	\$199
	Imaging Scanner	\$450	\$450	\$450
	27 inch iMac	\$6,500	\$6,500	\$6,500
	Macbook Pro	\$2,500	\$2,500	\$2,500
	Mobile Data Terminal (63)	\$173,250	\$173,250	\$173,250
	MS Type Cover	\$100	\$100	\$100
	MS Surface (2)	\$3,040	\$3,040	\$3,040
	Port Replicator (6)	\$920	\$1,040	\$1,040

## FY 2022 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Adopted
Administration cont.	Router Antenna (17)	\$3,300	\$3,300	\$3,300
	Router for Vehicles (16)	\$7,050	\$7,050	\$7,050
	Rugged Case & Protector	\$110	\$110	\$110
	SAN Replacement	\$12,465	\$12,465	\$12,465
	SAN Cable (4)	\$300	\$300	\$300
	Telestaff License	\$58,000	\$58,000	\$58,000
	Thin Client (32)	\$8,000	\$8,000	\$8,000
	Toughbook Replacement (7)	\$18,300	\$20,100	\$20,100
	UPS (17)	\$1,615	\$1,700	\$1,700
	Wireless Keyboard & Mouse (4)	\$130	\$130	\$130
	Fireworks Hydrants *	\$0	\$0	\$17,500
	Fireworks Preplans *	\$0	\$0	\$23,000
	<b>Subtotal</b>	<b>\$472,643</b>	<b>\$476,413</b>	<b>\$516,913</b>
<b>Tourist Development Trust Fund</b>				
TDC Administration	Software Update	\$1,000	\$1,000	\$1,000
	<b>Subtotal</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Community Based Care</b>				
CBC Admin	MS Office Standard (2)	\$490	\$490	\$490
	Standard Laptop Replacement (2)	\$1,550	\$1,668	\$1,668
	<b>Subtotal</b>	<b>\$2,040</b>	<b>\$2,158</b>	<b>\$2,158</b>
<b>Court Technology Trust Fund</b>				
Court Administration	Antivirus	\$1,200	\$1,200	\$1,200
	MS Office 365	\$9,219	\$9,219	\$9,219
	VM Work Sphere	\$3,000	\$3,000	\$3,000
	Log Me In	\$1,500	\$1,500	\$1,500
	Zoom	\$1,500	\$1,500	\$1,500
	E-Warrants	\$5,400	\$5,400	\$5,400
	Upgraded PC (10)	\$8,500	\$8,500	\$8,500
	24 inch Display (20)	\$2,600	\$2,600	\$2,600
	San Storage Backup	\$20,000	\$20,000	\$21,000
	Firewall	\$7,500	\$7,500	\$7,500
	VM Server Memory	\$7,000	\$7,000	\$7,000
	Contingency Repairs	\$5,000	\$5,000	\$5,000
State Attorney	Network Hardware Upgrade	\$40,000	\$40,000	\$40,000
	Scanners (5)	\$10,000	\$10,000	\$10,000
	Software Licensing	\$14,990	\$14,990	\$14,990
	Data Storage Supplies	\$25,000	\$25,000	\$25,000
Public Defender	Westlaw License	\$15,032	\$15,032	\$15,032
	24 inch Display (10)	\$3,000	\$3,000	\$3,000
	UPS Backup (10)	\$2,000	\$2,000	\$2,000
	Dell Desktop PC (5)	\$6,000	\$6,000	\$6,000
	Dell Laptop (5)	\$15,000	\$15,000	\$15,000
	Wireless AP Access Point (7)	\$2,450	\$2,450	\$2,450

## FY 2022 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Adopted	
Public Defender cont.	Cisco 48 Point Switch	\$3,400	\$3,400	\$3,400	
	Dell Server	\$8,000	\$8,000	\$8,000	
	Synology Storage (2)	\$4,500	\$4,500	\$4,500	
	<b>Subtotal</b>	<b>\$221,791</b>	<b>\$221,791</b>	<b>\$222,791</b>	
<b>Transportation Trust Fund</b>					
Public Works Administration	MS Office Standard	\$254	\$254	\$254	
	MS Office Pro (2)	\$690	\$690	\$690	
	Windows Server (2)	\$1,200	\$1,200	\$1,200	
	Adobe Pro (2)	\$350	\$700	\$700	
	Adobe Pro Upgrade	\$200	\$200	\$200	
	Visio Pro	\$325	\$325	\$325	
	Call Manager License (2)	\$250	\$250	\$250	
	Call Center License (5)	\$7,585	\$7,585	\$7,585	
	Port Replicator	\$160	\$190	\$190	
	UPS (5)	\$475	\$500	\$500	
	24 inch Display (2)	\$314	\$360	\$360	
	20 inch Display (4)	\$340	\$420	\$420	
	32 inch Display (6)	\$1,578	\$1,800	\$1,800	
	Cisco Conference Room Phone (2)	\$900	\$900	\$900	
	Cisco 6 Line Phone	\$130	\$130	\$130	
	Scanner Replacement (2)	\$900	\$900	\$900	
	WebCam	\$120	\$120	\$120	
	SAS Cables (4)	\$300	\$300	\$300	
	AVL Hardware Device	\$0	\$1,250	\$1,250	
	Toughbook Replacement	\$1,150	\$1,150	\$1,150	
	Upgraded PC Replacement	\$1,270	\$1,270	\$1,270	
	Slot-In PC for Smartboard	\$1,600	\$1,600	\$1,600	
	Storage Array Network	\$13,900	\$13,900	\$13,900	
	Meeting Pro Owl Cam	\$0	\$1,000	\$1,000	
	Road & Bridge	MS Office Standard (4)	\$1,016	\$1,016	\$1,016
		Standard PC Replacement (3)	\$1,965	\$1,965	\$1,965
		Cisco IP Phone Replacement (3)	\$240	\$240	\$240
Port Replicator (2)		\$600	\$600	\$600	
UPS (3)		\$285	\$300	\$300	
20 inch Display (2)		\$170	\$210	\$210	
Monitors		\$425	\$525	\$525	
Cal/Amp 4G LTE Device (3)		\$750	\$750	\$750	
AVL Hosted Service (3)		\$360	\$360	\$360	
Toughbook Replacement (2)		\$5,200	\$5,200	\$5,200	
Traffic & Transportation		MS Office Standard (2)	\$507	\$507	\$507
	PW Portal ARC GIS License	\$507	\$507	\$507	
	24 inch Display	\$157	\$180	\$180	
	Port Replicator (2)	\$600	\$600	\$600	

## FY 2022 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Adopted
Traffic & Transportation cont.	Standard Laptop Replacement	\$775	\$834	\$834
	UPS	\$95	\$100	\$100
	Toughbook Replacement (2)	\$5,200	\$5,200	\$5,200
Engineering	MS Office Standard (3)	\$762	\$762	\$762
	Adobe Pro (3)	\$1,050	\$1,050	\$1,050
	PW Portal ARC GIS License (3)	\$1,500	\$1,500	\$1,500
	Port Replicator (3)	\$760	\$790	\$790
	Cisco IP Phone Replacement	\$80	\$80	\$80
	UPS (2)	\$190	\$200	\$200
	20 inch Display	\$85	\$105	\$105
	24 inch Display (2)	\$314	\$360	\$360
	Laptop Replacement	\$1,150	\$1,150	\$1,150
	Toughbook Replacement (2)	\$5,200	\$5,200	\$5,200
Land Management	MS Office Standard (5)	\$1,265	\$1,265	\$1,265
	MS Office Pro	\$345	\$0	\$0
	Adobe Pro	\$350	\$0	\$0
	MS Windows Data Center	\$4,740	\$4,740	\$4,740
	MS Sql Server (2)	\$6,911	\$6,911	\$6,911
	Call Manager License (1)	\$125	\$0	\$0
	Voicemail License	\$50	\$0	\$0
	Laptop Docking Station	\$160	\$0	\$0
	Upgraded GIS PC (4)	\$6,330	\$5,080	\$5,080
	32 inch Display (8)	\$2,630	\$2,400	\$2,400
	Laptop Replacement	\$2,800	\$2,800	\$2,800
	Laptop	\$1,075	\$0	\$0
	UPS (4)	\$479	\$400	\$400
	<b>Subtotal</b>	<b>\$91,194</b>	<b>\$90,881</b>	<b>\$90,881</b>
<b>Solid Waste Fund</b>				
Landfill Operation	MS Office Standard (5)	\$1,266	\$1,266	\$1,266
	Smarsh Text Journaling License	\$102	\$102	\$102
	Call Center License (6)	\$9,102	\$9,102	\$9,102
	Call Center Recording License (6)	\$6,990	\$6,990	\$6,990
	Port Replicator	\$160	\$190	\$190
	Printer Replacement	\$199	\$199	\$199
	20inch Display (5)	\$425	\$525	\$525
	Cisco 4 Line Phone (3)	\$240	\$240	\$240
	Laptop (2)	\$1,550	\$1,668	\$1,668
	PC Replacement (2)	\$1,310	\$1,310	\$1,310
	UPS (5)	\$475	\$500	\$500
	<b>Subtotal</b>	<b>\$21,819</b>	<b>\$22,092</b>	<b>\$22,092</b>
<b>Golf Course</b>				
Golf Course Admin	MS Office Standard	\$254	\$254	\$254
	File Server (2)	\$3,600	\$3,600	\$3,600

## FY 2022 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Adopted
Golf Course Admin cont.	Receipt Printer	\$350	\$350	\$350
	20inch Display	\$85	\$105	\$105
	PC Replacement	\$655	\$655	\$655
	MS Sql Server	\$965	\$965	\$965
	MS Windows Server (2)	\$1,200	\$1,200	\$1,200
	UPS	\$95	\$100	\$100
	<b>Subtotal</b>		<b>\$7,204</b>	<b>\$7,229</b>
<b>Utilities</b>				
Administration	MS Office Standard (2)	\$507	\$507	\$507
	File, Print and Email License	\$86	\$86	\$86
	MS Data Center (2)	\$18,960	\$18,960	\$18,960
	MS SQL Server	\$2,623	\$2,623	\$2,623
	Adobe Pro	\$350	\$350	\$350
	MS Office Pro (2)	\$690	\$690	\$690
	32 inch Display (8)	\$1,600	\$2,400	\$2,400
	24 inch Display (3)	\$471	\$540	\$540
	Monitors	\$399	\$465	\$465
	Conference Room Phone (5)	\$6,000	\$6,000	\$6,000
	Conference Room Microphone (5)	\$1,250	\$1,250	\$1,250
	Cisco 6 Line Phone (4)	\$520	\$520	\$520
	Cisco IP Phone	\$80	\$80	\$80
	Printer Replacement (2)	\$398	\$398	\$398
	Standard Laptop Replacement (2)	\$1,550	\$1,668	\$1,668
	Standard PC Replacement (2)	\$1,310	\$1,310	\$1,310
	SAN Replacement	\$50,000	\$50,000	\$50,000
	Network Area Storage	\$1,000	\$1,000	\$1,000
	File Server Replacement (2)	\$20,000	\$20,000	\$20,000
	UPS (7)	\$665	\$700	\$700
	Computer Repairs	\$10,000	\$10,000	\$10,000
	PC Replacement	\$1,260	\$1,260	\$1,260
	GIS Large Scale Plotter Replacement	\$6,000	\$6,000	\$6,000
Project Management Software *	\$0	\$0	\$50,000	
Water Treatment	MS Office Standard	\$254	\$254	\$254
	Computer Repairs	\$500	\$500	\$500
	Laser Jet Printer	\$199	\$199	\$199
	24 inch Display	\$157	\$180	\$180
	UPS	\$95	\$100	\$100
Transmission & Distribution	Computer Repairs	\$500	\$500	\$500
County Lab	MS Office Standard	\$254	\$254	\$254
	Computer Repairs	\$500	\$500	\$500
	20 inch Display (2)	\$170	\$210	\$210
	UPS (2)	\$190	\$200	\$200
Sewage Treatment & Disposal	MS Office Pro	\$345	\$345	\$345
	20 inch Display (2)	\$170	\$210	\$210



## FY 2022 St. Johns County Computer Hardware/Software Summary

Fund/Program	Item	Workshop	Recommended	Adopted
Sewage Treatment & Disposal cont.	Computer Repairs	\$750	\$750	\$750
	UPS (2)	\$190	\$200	\$200
Sewer Lift Stations & Lines	Acrulog Software	\$250	\$250	\$250
	MS Office Standard (2)	\$508	\$508	\$508
	Cisco Call Manager & Voicemail License (2)	\$350	\$350	\$350
	MDM License (2)	\$134	\$134	\$134
	Computer Repairs	\$500	\$500	\$500
	Standard PC Replacements (2)	\$1,310	\$1,310	\$1,310
	Cisco 6 Line Phone (2)	\$230	\$230	\$230
	24 inch Display (4)	\$628	\$720	\$720
	UPS (2)	\$190	\$200	\$200
	iPad Pro Replacement	\$2,600	\$2,600	\$2,600
Industrial Pretreatment Disposal SCADA	Repairs and Replacements	\$250	\$250	\$250
	MS Office Standard	\$254	\$254	\$254
	Computer Repairs	\$2,000	\$2,000	\$2,000
	20 inch Display	\$85	\$85	\$85
	Cisco IP Phone	\$80	\$80	\$80
	UPS	\$95	\$95	\$95
	<b>Subtotal</b>	<b>\$139,457</b>	<b>\$140,775</b>	<b>\$190,775</b>
<b>Ponte Vedra Utilities</b>				
Water Treatment	Computer Repairs	\$500	\$500	\$500
	Printer Replacement	\$199	\$199	\$199
Transmission & Distribution	Computer Repairs	\$250	\$250	\$250
Sewer Treatment & Disposal	Computer Repairs	\$250	\$250	\$250
	SG Additional Testing	\$6,000	\$6,000	\$6,000
Sewer Lift Stations	Computer Repairs	\$250	\$250	\$250
SCADA	Computer Repairs	\$500	\$500	\$500
	<b>Subtotal</b>	<b>\$7,949</b>	<b>\$7,949</b>	<b>\$7,949</b>
	<b>Grand Total</b>	<b>\$1,563,612</b>	<b>\$1,578,976</b>	<b>\$1,744,183</b>

\* = Carryforward from FY 21

## FY 2022 St. Johns County Maintenance Summary

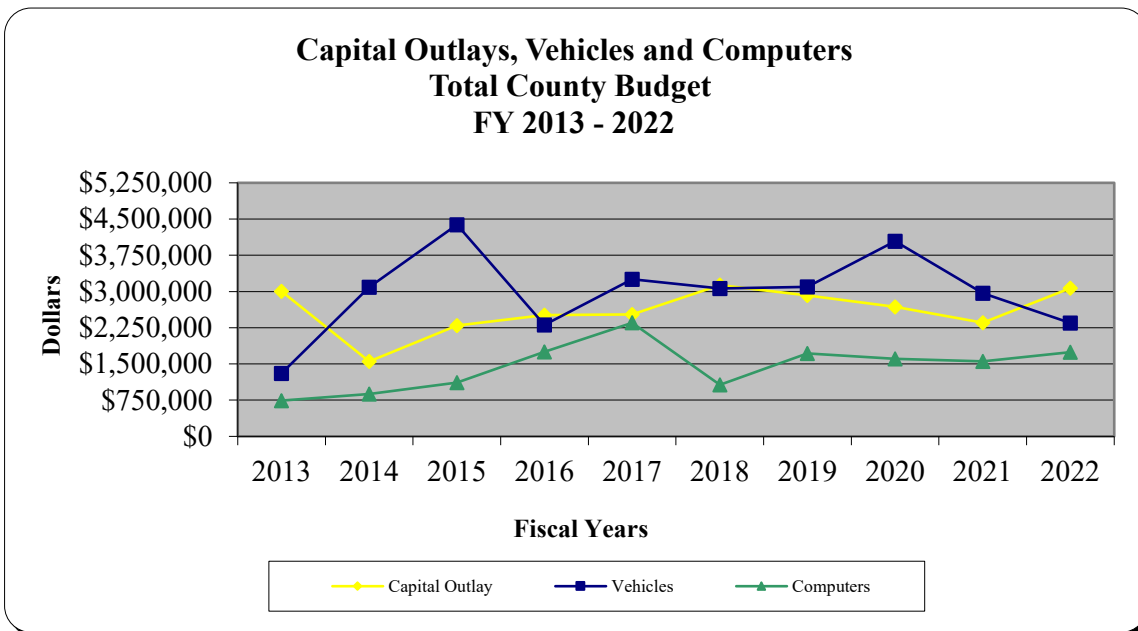
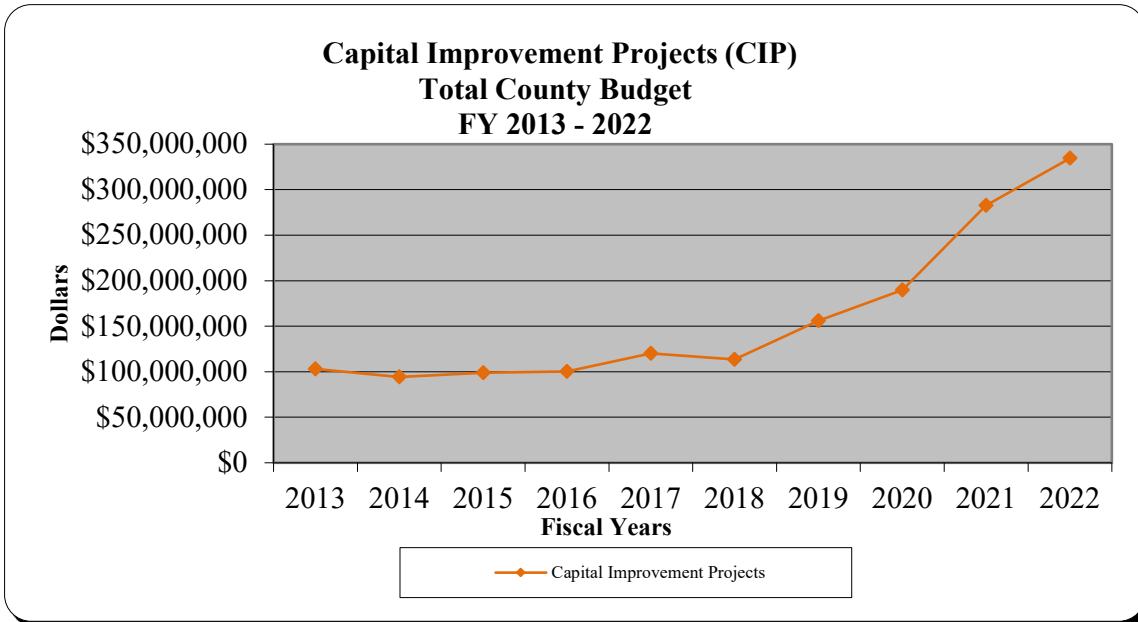
Fund/Program	Item	Workshop	Recommended	Adopted
<b>General Fund</b>				
Building Operations				
	Administration - Drainage Repairs	\$82,502	\$82,502	\$82,502
	Administration - Replace Garage Components	\$6,000	\$6,000	\$6,000
	Courthouse - Modernize Elevator 4-7	\$333,479	\$333,479	\$333,479
	Courthouse - Modernize Elevator 1	\$74,122	\$74,122	\$74,122
	Courthouse - Replace (9) Windows	\$45,365	\$45,365	\$45,365
	Courthouse - Replace East Gutters	\$9,232	\$9,232	\$9,232
	Courthouse - Replace Network Switch	\$5,500	\$5,500	\$5,500
	Courthouse - Modernize Elevator 8	\$0	\$76,989	\$76,989
	Courthouse - Modernize Elevator 9	\$0	\$73,995	\$73,995
	Property Appraiser Renovation	\$0	\$0	\$183,311
	Courthouse - Domestic Waterline Re-pipe*	\$0	\$0	\$49,500
	Hastings High School Fire Panel Replacement*	\$0	\$0	\$9,372
Julington Creek Annex				
	NW Annex - Replace Roof	\$93,800	\$93,800	\$93,800
Ponte Vedra Annex				
	PV Annex - Replace VCT Flooring	\$24,146	\$0	\$0
Southeast Annex				
	SE Annex - Replace Carpet	\$24,574	\$24,574	\$24,574
Agricultural Center				
	Ag Center - Install Lift Station	\$69,738	\$69,738	\$69,738
	Ag Center - Replace 5T HVAC Unit	\$6,500	\$6,500	\$6,500
	Ag Center - Replace Culvert	\$24,984	\$24,984	\$24,984
	Ag Center - Replace Electric Pole	\$18,000	\$18,000	\$18,000
	Ag Center - Replace Roof & Soffit	\$197,400	\$197,400	\$197,400
W.E. Harris Community Center				
	Paint Ext Wing & Rear of Gym	\$25,338	\$25,338	\$25,338
	Replace (10) Exterior Doors	\$13,622	\$13,622	\$13,622
Wind Mitigation Building				
	Replace 5T HVAC Unit	\$6,500	\$6,500	\$6,500
Pet Center				
	Replace HVAC in Kennel	\$73,000	\$73,000	\$73,000
Parks and Recreation				
	Replace Retaining Wall at Pope Road	\$94,938	\$94,938	\$94,938
	Ketterlinus Gym - Replace Sports Lighting	\$22,128	\$22,128	\$22,128
	Deleon Shores - Replace Tennis & Basketball Courts	\$134,800	\$134,800	\$134,800
	Treaty Park - Replace Drain Pipe	\$229,500	\$229,500	\$229,500
	Veterans Park - Replace artificial turf field	\$433,723	\$433,723	\$433,723
	Beach Walkover Replacements (Multiple Locations)	\$1,084,266	\$1,084,266	\$1,084,266
	Replace Play Equipment at Collier Blocker Puryear Park	\$0	\$150,000	\$150,000
	Replace Play Equipment at Deleon Shores Park	\$0	\$140,000	\$140,000
	Ketterlinus Gym - Roof Replacement*	\$0	\$0	\$157,507
	Usina Boat Ramp Carport Replacement*	\$0	\$0	\$24,250
	Royal Road Tennis Court Drainage Repairs*	\$0	\$0	\$10,725
	Vermont Heights Park Playground Equipment Replacement*	\$0	\$0	\$82,495
	Treaty Park - Sports Light Pole Replacement*	\$0	\$0	\$157,865
	Vilano Pier Floating Dock Replacement*	\$0	\$0	\$309,934
	Northshore Park Courts Replacement*	\$0	\$0	\$103,000
	Fairgrounds Roof Repairs*	\$0	\$0	\$4,576
Library Services				
	SE Library - Replace Chiller Plant*	\$104,055	\$104,055	\$124,146
Sheriff Complex Maintenance				
	Beach Operations - Replace Roof on Building 3	\$30,500	\$30,500	\$30,500
	Investigations - Replace Awnings	\$65,000	\$65,000	\$65,000
	Jail - Replace Controls for Boiler	\$8,086	\$8,086	\$8,086
	Jail - Replace Cell Door Lock	\$290,884	\$290,884	\$290,884
	Jail - Inspect Ducts in Alpha/Bravo	\$6,386	\$6,386	\$6,386
	Jail - Relocate Chiller Lines	\$28,758	\$28,758	\$28,758
	Jail - Replace Cutting Head	\$18,829	\$18,829	\$18,829
	Jail - Replace Ducts in Building L	\$60,816	\$60,816	\$60,816

## FY 2022 St. Johns County Maintenance Summary

Fund/Program	Item	Workshop	Recommended	Adopted
Sheriff Complex Maintenance	Jail - Replace HVAC Fan Units	\$22,853	\$22,853	\$22,853
	Jail - Replace Sallyport Door	\$8,100	\$8,100	\$8,100
	Jail - Re-cover Communications West Parking Lot	\$0	\$135,000	\$135,000
	Sheriff's Office - Replace Roof on Buildings D,E,F	\$0	\$447,600	\$447,600
	Jail - Roll-up Door Replacement*	\$0	\$0	\$112,000
	<b>Subtotal</b>		<b>\$3,777,424</b>	<b>\$4,776,862</b>
<b>Fire Rescue</b>				
	Fire Station No. 12 - Re-pipe Water Line	\$16,057	\$16,057	\$16,057
	Fire Station No. 16 - Replace Parking Lights	\$32,000	\$32,000	\$32,000
	Fire Station No. 6 - Replace Exterior Doors	\$12,200	\$12,200	\$12,200
	Fire Station No. 7 - Replace HVAC System	\$8,644	\$8,644	\$8,644
	Fire Station No. 9 - Paint Exterior	\$9,641	\$9,641	\$9,641
	Fire Rescue Warehouse HVAC	\$98,560	\$98,560	\$98,560
	<b>Subtotal</b>	<b>\$177,102</b>	<b>\$177,102</b>	<b>\$177,102</b>
<b>Vilano CRA</b>				
	Repair Accessory Structures	\$79,690	\$79,690	\$79,690
	<b>Subtotal</b>	<b>\$79,690</b>	<b>\$79,690</b>	<b>\$79,690</b>
<b>TDT Category III</b>				
	Swing Park Improvements	\$0	\$0	\$300,000
	<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>
<b>Amphitheater</b>				
	Paint Rails in Seating Areas	\$30,310	\$30,310	\$30,310
	Replace Company Switches	\$19,743	\$19,743	\$19,743
	Replace Roof Over Stage	\$144,200	\$144,200	\$144,200
	<b>Subtotal</b>	<b>\$194,253</b>	<b>\$194,253</b>	<b>\$194,253</b>
<b>Utility Services Fund</b>				
Water Treatment	Hastings Water Treatment Plant Roof Replacement	\$40,000	\$40,000	\$40,000
	<b>Subtotal</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>Grand Total</b>		<b>\$4,268,469</b>	<b>\$5,267,907</b>	<b>\$6,792,533</b>

\* = Carryforward from FY 21

# Capital Budget Spending Trends



**Comment:** An increase in CIP spending is shown due to the County's desire to address critical infrastructure. In addition 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.

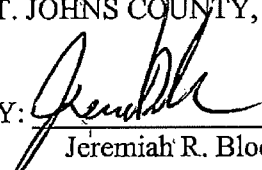
RESOLUTION NO. 2021 - 412

**RESOLVED**, that the following **FISCAL YEAR 2022 FINAL MILLAGE RATE** is hereby set by the Board of County Commissioners of St. Johns County, Florida, for all property in St. Johns County, as of January 1, 2021.


General Fund	4.6537
County Transportation Trust Fund	0.8444
County Health Unit Trust Fund	0.0160
Fire District, Countywide, <i>Except City of St. Augustine</i>	1.3813
Vilano Street Lighting District	0.0473
St. Augustine South Street Lighting District	0.1968
Summerhaven M.S.T.U.	7.3392
Coastal Highway M.S.T.U.	0.5000
Ponte Vedra Beach Dune & Beach Restoration M.S.T.U.	0.0000
South Ponte Vedra Beach Dune & Beach Restoration M.S.T.U.	0.0000
Serenata Beach Dune & Beach Restoration M.S.T.U.	0.0000
<b>AGGREGATE MILLAGE RATE</b>	<b>6.8147</b>
Rolled-back Rate	6.5273
<i>Percentage increase in Property Taxes from rolled-back rate:</i>	<i>4.40%</i>

**ADOPTED** this 21<sup>st</sup> day of September 2021.

BOARD OF COUNTY COMMISSIONERS  
ST. JOHNS COUNTY, FLORIDA

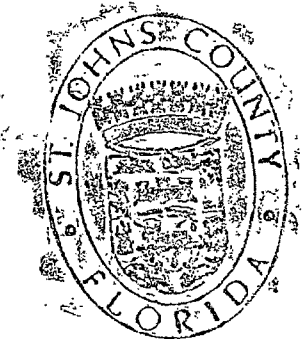
BY:   
Jeremiah R. Blocker, Chair

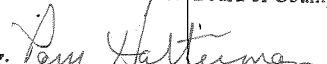
ATTEST: Brandon J. Patty, Clerk of the Circuit Court & Comptroller

BY:   
Deputy Clerk

RENDITION DATE 9/21/21

I HEREBY CERTIFY THAT THIS DOCUMENT IS A TRUE AND CORRECT COPY AS APPEARS ON RECORD IN ST. JOHNS COUNTY, FLORIDA WITNESS MY HAND AND OFFICIAL SEAL THIS 22 DAY OF Sept 20 21  
ST. JOHNS COUNTY CLERK OF COURT  
Ex-Officio Clerk of the Board of County Commissioners



BY:  D.C.

**RESOLUTION NO. 2021 - 413**

**RESOLVED**, that the following **FISCAL YEAR 2022 FINAL BUDGET** of the Board of County Commissioners of St. Johns County, Florida, developed using the certified taxable value of \$34,613,934,308, generating an estimated \$235,884,708 in taxes, is hereby adopted, resulting in a total budget of \$1,298,036,820 as follows:

<b>General Fund</b>	395,443,638
<b>Special Revenue Funds</b>	
- Transportation Trust	111,643,121
- Fire District	61,225,158
- Health Department	555,419
- Building Services	34,430,487
- Cultural Events	22,306,390
- Tourist Development	21,763,810
- Impact Fees - Public Buildings	17,514,600
- Impact Fees - Police Services	2,397,525
- Impact Fees - Fire Rescue	12,448,699
- Impact Fees - Roads	63,454,121
- Impact Fees - Parks	14,119,548
- Beach Services	2,678,561
- County Pier	709,475
- Golf Course	1,397,104
- Alcohol & Drug Abuse Trust	37,169
- Community Based Care	8,637,516
- Transit System	9,116,809
- State Housing Initiative Partnership	2,765,415
- Tree Bank	2,843,456
- Sidewalk Mitigation	108,703
- E-911 Communications	2,007,918
- Law Enforcement Trust	13,100
- Crimes Prevention Trust	74,100
- Court Innovation	143,903
- Legal Aid	348,687
- Law Library	109,441
- Juvenile Alternative Programs	50,000
- Court Technology	8,143,182
- Communications Surcharge	141,075
- Florida Boating Improvement	253,991
- Northwest Tower	403,696
- Court Facilities Trust	436,574
- Driver's Safety Education	71,148
- American Recovery Plan	25,704,717
- FEMA Emergency Disaster Relief	33,832,869
- Emergency Rental Assistance	14,302,149
- Equitable Sharing Justice	10,761
- Equitable Sharing Treasury	3,282
- Equitable Sharing Task Force	27,965
- West Augustine CRA	548,817
- Flagler Estates CRA	268,973
- Vilano CRA	560,583
- Vilano Street Lighting District	40,605
- Elkton Drainage District	54,239

**Special Revenue Funds Continued**

- St. Aug. South St. Lighting District	120,455
- Treasure Beach M.S.B.U.	240,473
- Summer Haven M.S.T.U.	422,532
- Durbin CTITF	686,620
- Coastal Hwy Dune & Beach M.S.T.U.	252,617
- SPV Blvd Dune & Beach M.S.T.U.	342,801

**Debt Service Funds**

- 12 Transportation Refunding Bonds	1,365,000
- Ponte Vedra MSD Sewer Contract	1,513,285
- Commercial Paper	849,863
- Trane Capital Lease	241,561
- Public Facility Note	413,753
- 12 Sales Tax Refunding Bonds	2,283,400
- Series 2012 Chase Note	1,279,698
- 15 Transportation Refunding Bonds	1,659,244
- 14 Revenue Sharing Refunding Bonds	1,166,907
- 15 Sales Tax Refunding Bonds	3,932,025
- 19 CBA Refunding Bond	1,449,250
- 20 Special Obligation Revenue Note	4,888,912
- 21 Special Obligation Revenue Note	1,416,680

**Capital Improvement Funds**

- Beach Re-Nourishment Projects	2,132,558
- SR 207 CIG Developers Projects	1,086,085
- Public Facilities Projects	1,116,148
- Sheriff Training Facility	285,213
- 2019 Capital Improvement Projects	16,287,300
- Coastal Hwy Dune & Beach Project	496,830
- PV Beach Dune & Beach Project	501,950
- Land Acquisition & Management Program	1,000,000
- 2022 Capital Improvement Projects	33,500,000
- Golf Course Reconstruction	7,905,634

**Enterprise Funds**

- Solid Waste Management	52,684,092
- Utility Services	201,609,367
- Ponte Vedra Utility Services	33,151,699
- Convention Center	804,745

**Internal Service Funds**

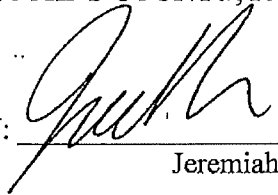
- Worker Compensation Insurance	3,443,088
- Health Insurance	39,234,686

**Trust & Agency Funds**

- FSA-Medical	902,531
- FSA-Dependent	125,337
- OPEB Trust	4,095,982

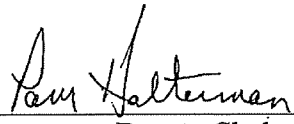
ADOPTED this 21<sup>st</sup> day of September 2021:

BOARD OF COUNTY COMMISSIONERS  
ST. JOHNS COUNTY, FLORIDA

BY:   
Jeremiah R. Blocker, Chair

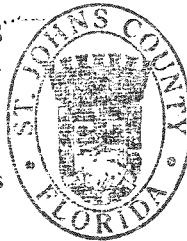
RENDITION DATE 9/21/21

ATTEST: Brandon J. Patty, Clerk of the Circuit Court & Comptroller

BY:   
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 22 DAY OF Sept, 2021  
ST. JOHNS COUNTY CLERK OF COURT  
Ex-Officio Clerk of the Board of County Commissioners



BY:  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.

**CARES Act Funding:** The Coronavirus Aid, Relief, and Economic Security Act signed into law of March 27, 2020 created a Coronavirus Relief Fund to provide \$150 billion in direct assistance for domestic governments. St. Johns County eligibility is up to \$46,183,223.

**Carry-over** - The re-appropriation of budget authority for an expenditure to the following year usually to allow for completion of a project.

**Cash Carryforward** - The beginning fund balance at the start of a new fiscal year.

**Cash Flow** - Basically the net impact of the inflow (receipt) and outflow (disbursement) of money.

**Cash Management** - The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest or investment revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest or return available for temporary cash balances.

**Commercial Paper** - Relatively short-term unsecured obligations with maturities often ranging from 2 to 270 days issued by corporations, banks or other borrowers to investors. Commercial Paper debt often has the advantage of flexibility and relatively low interest rates to the borrower.

**Committed Fund Balance** - A part of Unrestricted Fund Balance, this constraint has been created by the County’s Board of County Commissioners through ordinances and resolutions to be used for a specific purpose. Only the same type of Board action can remove or change the scope and allocation of these funds.

**Communications Services Tax** - A tax imposed by the State of Florida on retail sales of communications services that basically originate and terminate in the state with certain exceptions (i.e., internet access service is an exception). Communications services basically cover the retail transmission of voice, data, audio, and video, including cable and satellite services. The State has reformed the tax laws (previously Franchise Fees) to provide a more simplified, fair, efficient, and uniform method for taxing communications services sold in the state.

**Community Redevelopment Agency (CRA)** - A public agency created under Florida Statutes that undertakes, within a defined corporate limit, the reduction or elimination of a “blighted” area by improving crime prevention, affordable housing, “slum” clearance, or revitalizing economically a “distressed” coastal resort and tourist area.

**Component Unit** - A legally separate organization for which the elected officials of the County are financially accountable and that the exclusion of same would cause the County’s financial statements to be misleading or incomplete.

**Comprehensive Annual Financial Report (CAFR)** - County financial statements for the specified fiscal year as required by Section 218.39 of Florida Statutes. Responsibility for the accuracy and completeness of the CAFR rests with the Clerk of the Circuit Court as Chief Financial Officer of St. Johns County. The financial statements generally present the financial position of the County at the end of the fiscal year as well as the results of its operations and its cash flows.

**Constitutionals / Constitutional Officers** - Separately elected and responsible County officers comprised of the Clerk of Courts, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector.

## ***GLOSSARY (continued)***

**Consumer Price Index (CPI)** - A program maintained by the U.S. Department of Labor that produces data on and measures changes in prices paid by urban consumers for a representative basket of goods and services.

**Contingency** - A budgetary reserve to provide for emergency or unanticipated expenditures.

**County Administrator** - The Chief Administrative Officer of the County appointed by the Board of County Commissioners.

**County Budget Officer** - Pursuant to Florida Statute 129.025, the Board of County Commissioners may designate a Budget Officer to carry out the budget duties as set forth in Florida Statutes 129. The Director of the County's Office of Management & Budget has been so designated.

**Credit Ratings** - An independent rating service's evaluation of the credit worthiness of notes and bonds. Ratings influence the cost of borrowing to the County. The County has most recently received the highest rating of AAA from both Moody and Standard & Poor primarily due to purchasing bond insurance. However, the County has also received "Underlying" ratings of A1 and AA- respectively.

**Current Assets** - Assets of the County that are reasonably expected to be realized in cash, or sold, or consumed during the normal operating cycle of the business (usually one year).

**Current Liabilities** - Liabilities to be paid within one year of the balance sheet date.

**Debt** - Funds owed as a result of borrowing, as either loans or bond issues.

**Debt Service** - The expense of retiring such debt as loans and bond issues. It includes principal and interest payments, and payments for paying agents, registrars, and escrow agents.

**Debt Service Fund** - A fund used to account for the payment of principal, interest, and related costs of long-term debt. Specific revenue sources are generally pledged to provide debt service revenues. Debt service for Enterprise Funds are not included in Debt Service Funds, but are included in the respective Enterprise Fund because the debt is repaid from the Enterprise Fund revenues or user fees.

**Debt Service Reserve** - Monies set aside, generally restricted by the bond or loan covenant, to ensure that funds will be available in the event that pledged revenues fall short of expectations.

**Deficit** - An excess of expenditures over revenues during a fiscal year.

**Delinquent Taxes** - Taxes paid or still due after the final due date which is usually after March 31.

**Department** - A basic organizational unit of closely associated County activities or work units usually aimed at accomplishing a distinct County service or program.

**Department Goal** - A statement that relates to the overall reason for which the department exists.

**Depreciation** - The periodic expiration of a fixed asset's useful life. Depreciation is a requirement in proprietary type funds (such as Enterprise and Internal Service Funds).

**Derivative** - A financial instrument whose value is derived from some underlying asset value.

**Disbursement** - The paying out of money to satisfy a debt or an expense.

**Division** - A basic organization unit or section usually aimed at accomplishing a distinct County service or program. For the County, a division represents a grouping or section of departments with a common aim or program such as Public Works. County divisions are distinguished on the County's Organizational Chart just below County Administrators.

**Effectiveness (Effect)** - The degree that results or accomplishments address goals and / or objectives.

**Efficiency (Effic)** - The production of services or results with the least amount of input or cost.

**Employee Benefits** - Additional personnel costs other than salaries and wages incurred by the County. County paid benefits basically include Social Security (FICA), Medicare, health insurance, retirement, worker compensation, and unemployment. Salaries and wages also include overtime, holiday, vacation, and sick pay.

**Encumbrance** - An obligation in the form of a purchase order, contract, or formal agreement to purchase an item or service.

**Enterprise Fund** - A governmental accounting fund (also called Proprietary Fund) in which the services provided are financed and operated similarly to those of a private business enterprise, *i.e.*, to be self-supporting through user charges or other fees and revenue.

**Estimated Taxable Value** - Represents the selling price of a property if it were on the market.

**Exemption** - Property tax relief or taxable exclusion that has been legislatively approved. Usually all applications for exemptions must be filed with the Property Appraiser by March 1<sup>st</sup>.

**Expenditure** - Decreases in fund financial resources for the procurement of assets or the cost of goods and /or services received. A disbursement of funds.

**Expense** - A cost of doing business or source of expenditure.

**Experience Modification Rating** - A legally recognized adjustment factor for Worker Compensation premiums in the State of Florida. The rating reflects specific loss experience for an entity such as the County so that positive efforts at reducing worker compensation claims will positively impact County premiums and vice versa.

## ***GLOSSARY (continued)***

**Fiduciary Fund** - A fund used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's programs. As a consequence, fiduciary funds are not included in the County budget and are segregated in the County's Financial Statements. These funds typically include trust funds, such as employee pension funds, and agency funds. For the County, the Constitutional Officers or the Clerk of Circuit Court, Sheriff, and Tax Collector maintain segregated agency funds. Also often called a Trust and Agency Fund.

**Final Millage** - The tax rate adopted in the final public hearing by the County (or a taxing authority).

**Financial** - Relating to the provision and management of monetary resources or funds.

**Financial Statements** - A financial report that generally encompasses all funds and component units of an organization. The Comprehensive Annual Financial Report (CAFR) is the government unit's official fund or financial statements. Financial statements generally include Balance Sheets and Combined Revenue and Expenditure Statements.

**Fiscal Year (FY)** - The annual budget year for the County which runs from October 1 through September 30.

**Fixed Assets** - Assets of a long-term nature intended to be held and used for more than one year, such as land, buildings, equipment, and improvements thereto.

**Franchise Agreement** - Agreement between the County and a provider of public services, such as cable television or garbage collection, which imparts certain standards on the company and provides for the payment of franchise fees to the County for the use of its service area.

**Full Faith and Credit** - A pledge of general taxing power of a government to repay debt obligations (typically used in reference to bonds).

**Full Time Equivalent (FTE)** - An FTE is based upon the number of hours for which a position is budgeted during the year. One FTE is equal to an employee working 40 hours per week for a year or 2080 hours worked in a year. Therefore, a 0.5 FTE is equal to 1040 hours worked in a year and a .25 FTE is equal to 520 hours worked, etc.

**Function** - A major class or grouping of tasks directed toward a common goal such as improvement of the physical environment. For the purposes utilized in budgetary analysis, the categories of functions have been established by the State of Florida and expenditures for financial reports (CAFR) must be grouped according to those established functions.

**Fund** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Governmental accounting systems are organized and operated on a fund basis.

**Fund Accounting** - The accounts of the County are organized on the basis of funds and account groups in order to report on its financial position and results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

**Fund Balance** - The excess of fund assets over liabilities, or generally the non-capital portion of net assets. If unrestricted, these unspent funds can be included as revenue in the following year's budget. A negative fund balance is sometimes referred to as a deficit. Under GASB 54, fund balance is now reported in five components: nonspendable, restricted, committed, assigned and unassigned.

**GAAP** - Generally Accepted Accounting Principles (GAAP) are professionally developed and recognized standards for compiling and reporting financial information.

**GASB** - Governmental Accounting Standards Board (GASB) is responsible for the promulgation of governmental generally accepted accounting principles. The Financial Accounting Standards Board (FASB) otherwise establishes accounting principles for all other reporting entities.

**General Fund** - The general operating fund of the County is used to account for all financial resources except those required to be accounted for in other funds.

**General Obligation Bonds** - A bond secured by the pledge of the issuing jurisdiction's full faith, credit, and taxing power and is generally voter approved.

**Geographic Information System (GIS)** - An organized collection of computer hardware, software, spatial data and personnel designed to efficiently capture, store, update, manipulate, analyze, model, display, query and map all forms of geographically referenced information (for example, Road Centerlines).

**GFOA** - Government Finance Officers Association (GFOA) is an association of public finance professionals that sponsors and sets forth criteria for the "Distinguished Budget Presentation Award".

**Goal** - A statement of broad direction, purpose, or intent based upon the needs of the community.

**Governmental Funds** - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and fiduciary or trust funds.

**Grant** - A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specific purpose.

## ***GLOSSARY (continued)***

**Health Insurance Fund** - A non-operating budgetary unit utilized for internal purposes only. Financed by employer and partial employee paid premiums for health insurance benefits for employees, retirees, and outside participants.

**Impact Fees** - Monetary payments made by builders or developers to defray the public costs of providing infrastructure capital to new development.

**Incorporated** - Legally established as a corporation or an entity recognized by law with its own powers and liabilities.

**Independent Agency** - A service organization most often non-profit that is not under the control of the county government and otherwise has a separate source of funding. Also called an outside agency.

**Indirect Cost** - Costs that are not directly incurred by departments but associated as support or overhead costs such as County Administration or Information Systems, etc. These costs can be typically assigned to departments by a recognized cost allocation method.

**Infrastructure** - Public support structures such as public buildings, parks, roads, street lighting, and water and sewer lines.

**Input** - What is put into accomplishing a goal and / or objective, such as costs or resources.

**Interfund Transfer** - Movement of funds from one accounting entity or fund to another within a single government entity (i.e., St. Johns County).

**Intergovernmental Revenue** - Revenue received from another government unit for a specific purpose generally in the form of shared revenues or grants.

**Internal Control** - A system designed and maintained by management to safeguard or maintain adequate control over an organization's financial assets including accounting and reporting. Such a system usually maintains appropriate policies and procedures, training, as well as adequate segregation of duties. Internal Controls are also subject to review for reliability as a part of an independent financial audit.

**Internal Service Funds** - A fund established from the financing of goods or services provided from one department to other departments generally on a cost reimbursement basis.

**Intrafund Transfer** - Generally movement of approved budget from one line item to another line item within the same department. If the movement occurs across departments, even though within the same fund, the Board must approve the budget transfer under County policy.

**Investment** - Usually securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments.

**Irrevocable Trust** - Assets held and managed for the benefit of another that cannot be modified or terminated without the permission of the beneficiary.

**Just Value** - A real estate term to describe the full cash or market value of property. It is the price at which the property would most likely sell.

**Key Objectives** - Key objectives were developed by program managers in conjunction with the County Administrator to indicate how the program will achieve the program goal. Many objectives are aimed at effectively or efficiently providing goods or services, or reliably safeguarding and accounting for assets. Often an important criterion for selecting an objective is that the results be measurable. The objectives of providing a service usually can be characterized by price to the citizen or customer, quality, timeliness, or delivery (i.e., courtesy, understandability, etc.).

**Leachate** - The liquid that is produced when rain falls on a landfill, sinks into wastes, and picks up chemicals as it seeps downward. Generally represents a usually toxic biodegradation product.

**Levy** - To impose taxes, special assessments or service charges. Or, another term used for millage rate.

**Liability** - A loan, expense, or any other form of claim on the assets of the County that must be paid or otherwise honored by the County.

**License and Permit Fees** - A charge for specific items as required and approved by local and state regulations; for example building permits, mobile homes, etc.

**Line-item Budget** - A budget that lists each account category separately along with the dollar amount budgeted for each account, such as salaries, benefits, operating supplies, capital purchases, etc.

**Lift Station** - An assembly that includes one or more pumps designed to retain and move effluent from a gravity sewer system over elevations where installation of gravity sewer lines is impossible or impractical.

**Loan Covenant** - A legally enforceable promise or restriction in a debt instrument.

**Local Government** - A public corporation operated by a separate Board or Commission such as a City, County or School District.

**Local Option Tax** - Local discretionary surtaxes authorized by Florida Statutes for local governments and School Districts that includes local discretionary sales surtaxes as well as fuel and tourist taxes.

**Long-term Debt** - Debt with a maturity of more than one year after the date of issuance.

## ***GLOSSARY (continued)***

**Major Fund** - A governmental fund or enterprise fund reported as a separate column in the CAFR. Typically funds whose total revenues/expenditures are 10% or more of the corresponding totals for all governmental or enterprise funds.

**Mandate** - Any responsibility, action, or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order or requirement as a condition of aid.

**Matching Requirement** - A contribution to a project or function required by a funding source as the basis for the contribution. Matching requirements are most often imposed for grants.

**Mill / Millage** - 1/1000 of one dollar. Used in computing taxes by multiplying the millage rate times the taxable value divided by 1000. Example, millage rate of 6 mills (\$6.00 per thousand); taxable value of \$100,000 = \$100,000 divided by 1,000 = 100 multiplied by 6.00 = \$600.00 computed taxes.

**Mission** - A concise statement of the tasks to be accomplished and the purpose to be achieved.

**Mitigation** - For land, generally undeveloped or similar acquired land that is meant to offset or be traded off (mitigate) for the environmental effect on land being used in construction or development. Otherwise, meaning to lessen or alleviate.

**Modified Accrual Basis** - The basis of accounting under which revenues are recognized in the period they become available and measurable, and expenditures are recognized at the time the goods or services are received and a liability is incurred.

**Municipal Service Benefit Unit (MSBU)** - A specific taxing unit established by the Board of County Commissioners via an adopted ordinance which derives a specific benefit for which a special assessment is imposed to defray part or all of the cost of providing the benefit.

**Municipal Service Taxing Unit (MSTU)** - A specific taxing unit established by the Board of County Commissioners via an adopted ordinance which derives a specific benefit for which a levy is imposed to defray part or all of the cost of providing that benefit.

**Municipality** - A City, Town, etc. having its own incorporated government for local affairs.

**Non-Operational (or Non-Operating) Expenditures** - Costs of government services that are not directly attributable to a specific County program or operation. Examples include reserves and interfund transfers.

**Nonspendable Fund Balance** - Constraints to the fund balance for amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Examples include inventories, long-term receivables, endowments, and perpetual care accounts.

**Object Code** - An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments. Certain object codes are mandated by the State of Florida Uniform Accounting System.

**Operating Budget** - The authorized revenues and expenditures for on-going services and the primary means by which government is controlled. An operating budget typically is for one year. Personnel costs, supplies, and other expenses are found in an operating budget.

**OPEB** - Other Post-Employment Benefits for Retirees (primarily health care benefits). GASB 45 established a change in accounting for OPEB that essentially follows similar reporting requirements for pension benefits including accrual of any liability.

**Operating Expenditures** - Also known as operating and maintenance costs; these are expenses of day-to-day operations such as supplies, contractual services, travel, etc., but exclude capital costs.

**Ordinance** - A formal legislative enactment by the governing board of the County. If it is not in conflict with any higher form of law, such as state statute, it has full force and effect of the law within the boundaries of the County.

**Other Financing Source(s)/ Other Financing Use(s)** - Separate reporting of a revenue (sources) or expenditure (uses) of an unusual nature to avoid distorting revenue or expenditure trends.

**Output** - The measure of quantity or volume of products or service provided.

**Per Capita** - Per person measure such as County program expenditures divided by total County population.

**Performance Measure** - Evaluation indicators of various aspects of a program's performance. Different measures can be used to provide information about effectiveness and efficiency.

**Personal Property** - All tangible or physical property, other than real estate, used in a business.

**Personal Services** - Expenditures in the operating budget for salaries and wages paid for services of County employees, including employee benefit costs.

**Privatization** - The government policy of allowing or contracting with the private sector for the provision of public services.

**Program** - A group of activities, operations, or organizational units directed to attain a specific purpose or service objective.

**Property Tax** - See the definition for Ad Valorem Tax.

## ***GLOSSARY (continued)***

**Proposed Millage** - The tax rate certified to the Property Appraiser by each taxing authority within a County. This millage is to be sent to the County Property Appraiser within 30 days after a County's tax roll is certified by the State of Florida Department of Revenue and listed on notices sent to property owners.

**Proprietary Funds** - See the definition for Enterprise Funds.

**Real Property** - Land, buildings and other structures attached to it that are taxable under State law.

**Recommended Budget** - Budget as submitted by the County Administrator to the Board of County Commissioners for their review and approval.

**Requested Budget** - Budget as submitted by County departments to the County Administrator before recommendation.

**Reserve** - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation. A designated reserve may be for purposes of a future capital outlay or a debt service reserve requirement. An undesignated or general reserve is intended for contingencies. Any use of a reserve requires a budget amendment that must be approved by the Board of County Commissioners.

**Resolution** - A special or temporary order of a legislative body, requiring less legal formality than an ordinance or statute.

**Restricted Fund Balance** - Constraints to the fund balance placed by external third-parties or enabling legislation requiring resources to be used for an identified specific purpose. This includes bonds and notes, court judgments, voted taxes, and other mandated services.

**Retained Earnings** - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

**Revenue** - Funds received as income. These receipts may include tax payments, investment earnings, charges for services, grants and other intergovernmental payments.

**Revenue Bonds** - Bonds usually sold for constructing a capital project that will produce revenue for the governmental unit issuing the bonds. The revenue is used to pay for bond principal and interest.

**Risk Management** - An organized discipline to protect a government's assets, often through the management of insurance and risk factors, against accidental loss in the most economical method.

**Rolled-Back (Ad Valorem) Tax Rate** - Millage rate needed to be levied in the new fiscal year to generate the same amount of tax dollars as adopted in the previous fiscal year. Voter approved debt levies are excluded from the specified calculation. Value of new construction is also excluded from the current year total taxable property value in the calculation. Other than the new construction exclusion, the rolled back tax rate does not recognize any inflation.

**Securities** - Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

**Self-Insurance** - A planned approach for the County to self-fund its insurance claims (general liability, worker's compensation, health, etc.) through its own financial resources rather than through outside (commercial) insurance plans usually in order to reduce overall insurance costs.

**Special Assessment** - A compulsory levy imposed on certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those properties.

**Special District** - A unit of local, special purpose government with a limited boundary created by law generally under Florida Statutes.

**Special Revenue Fund** - A fund used to account for resources that are legally or by policy restricted to fund expenditures for specific purposes.

**Statute** - A written law enacted by a duly organized and constituted legal body.

**Statutory Reduction** - Florida Statutes Chapter 129.01(2)(b) requires a 5% statutory revenue reduction to be included in revenue budgets (with certain exclusions for transfers, fund balances brought forward, certain grants, and revenues of Enterprise and Internal Service Funds). This reduction serves as a hedge against unforeseen revenue shortfalls.

**Supplies** - An expenditure object within a department, which includes all items that have a useful life of less than one year and/or, for the County, a purchase price of less than \$750.

**Surplus** - An excess above what is used or required.

**Tax Anticipation Notes** - Notes issued in anticipation of collection of taxes and retired from the proceeds of the tax levy whose collection they anticipate.

**Tax Base** - The total property valuation on which each taxing authority levies its tax rates.

**Tax Increment Financing (TIF)** - Funding secured by the anticipated incremental increase in tax revenues resulting from the redevelopment of a defined area in accordance with Florida Statutes.

**Tax Roll** - The certificate of assessed/taxable value prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State) each year.

**Tax Year** - The calendar year in which ad valorem property taxes are levied to finance the fiscal year budget. For example, the tax roll for the 2004 calendar year would be used to compute the ad valorem taxes levied for the FY 2004-05 County budget.

## ***GLOSSARY (continued)***

**Taxing Authority** – A government body, such as the Board of County Commissioners, with the authority to levy (property) taxes.

**Tentative Millage** - The tax rate adopted in the first public hearing of a taxing agency. Under State law, the agency may reduce, but not increase, the tentative millage during the final budget hearing.

**Tipping Fees** - A charge, generally by weight, for unloading or disposing solid waste directly at a landfill or transfer station.

**Transfer** - See the definition for Interfund Transfer.

**Transmittal Letter** - See the definition for Budget Message.

**Trust and Agency Fund** - Funds used to account for assets held by the County in a trustee or fiduciary capacity or as an agent for individuals, organizations, or other governments, or other funds. Agency Funds are custodial in nature (assets equal liabilities) and usually do not involve measurement of results or operations. Also often called Fiduciary Funds.

**Truth in Millage Law** - Also known as TRIM. A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various authorities.

**Unassigned Fund Balance** - A type of Unrestricted Fund Balance, these amounts have not been otherwise restricted, committed or assigned to specific purposes under the General Fund. Only the General Fund reports a positive unassigned fund balance amount.

**Unencumbered Balance** - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of funds still available for future needs.

**Uniform Accounting System** - The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

**Unincorporated Area** - Part of the County not within the boundaries of any municipality or city.

**Unqualified Opinion** - An opinion rendered without reservation by the independent auditor that an entity's financial statements are fairly presented in accordance with generally accepted accounting principles.

**Unrestricted Fund Balance** - A fund balance that is generally available for financial use. This includes Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

**User Fees** - (also called Charges for Service) The charge for goods or services provided by local government to those private individuals who receive the service.

**Vision** - A concise statement of a desired future condition, external circumstance, or state.

**Voted Millage** - Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in Florida. Such issues are called General Obligation Bonds.

**Working Capital** - A financial liquidity measure showing current assets minus current liabilities.

**Worker Compensation Fund** - A non-operating budgetary unit, utilized for internal purposes, used to account for all worker compensation expenditures and largely self-funded by the County.



# ***ACRONYMS***

**ACH** - Automated Clearing House  
**ADA** - Americans with Disabilities Act  
**AED** - Automatic External Defibrillator  
**AI** - Anastasia Island  
**ALS** - Advanced Life Support  
**ARC** - Ponte Vedra Architectural Review Committee  
**ARRA** - American Recovery and Reinvestment Act (Federal Stimulus funding)  
**ASRA** - Anastasia State Recreation Area  
**BCC/BOCC** - Board of County Commissioners  
**BMAP** - Basin Management Action Plan  
**CAD** - Computer Aided Dispatch  
**CAFR** - Comprehensive Annual Financial Report  
**CAP** - Crop Alternative Program  
**CARES** - Coronavirus Aid, Relief, and Economic Security Act  
**CCE** - Community Care for the Elderly  
**CBC** - Community Based Care  
**CDBG** - Community Development Block Grant  
**CDBG-DR** – Community Development Block Grant Disaster Recovery  
**CEB** - Code Enforcement Board  
**CIG** - Corridor Improvement Group  
**CIP** - Capital Improvement Program  
**CNG** - Compressed Natural Gas  
**CO** - Certificate of Occupancy  
**COA** - Council on Aging  
**COLA** - Cost of Living Adjustment  
**COSA** - City of St. Augustine  
**COSAB** - City of St. Augustine Beach  
**CPI** - Consumer Price Index  
**CPR** - Cardiopulmonary Resuscitation  
**CR** - County Road  
**CRA** - Community Redevelopment Area  
**CRRB** - Cultural Resource Review Board  
**CTTF** - County Transportation Trust Fund  
**CWHIP** - Community Workforce Housing Innovation Pilot Program  
**DOH** - Department of Health  
**DOR** - Department of Revenue  
**DRB** - Design Review Board  
**DRI** - Development of Regional Impact  
**DRIP** - Dirt Road Improvement Program  
**E-911** - Emergency 911  
**EAP** - Employee Assistance Program  
**ED** - Economic Development  
**EDC** - Economic Development Council  
**EEO** - Equal Employment Opportunity  
**EMS** - Emergency Medical Service (or ambulance service)  
**EMT** - Emergency Medical Technician  
**EOC** - Emergency Operations Center  
**ERC** - Equivalent Residential Connection (for utilities)  
**EPA** - Environmental Protection Agency  
**EPIC** - Education, Prevention, Intervention, Counseling  
**FBIT/FBIP** - Florida Boating Improvement Trust/Program (Fund)  
**FCC** - Federal Communications Commission  
**FDACS** - Florida Department of Agriculture and Consumer Services  
**FDEP** - Florida Department of Environmental Protection  
**FDOT** - Florida Department of Transportation  
**FEMA** - Federal Emergency Management Agency  
**FHWA** - Federal Highway Administration  
**FICA** - Federal Insurance Compensation Act (social security payroll tax)  
**FLUM** - Future Land Use Map

## ***ACRONYMS (continued)***

**FM** - Facilities Management  
**FPL** - Florida Power & Light  
**FRS** - Florida Retirement System  
**F.S.** - Florida Statute  
**FSA** - Flexible Spending Account  
**FTA** - Federal Transit Administration  
**FTE** - Full-Time Equivalent (employee)  
**FV** - Fair Value  
**FVRS** - Florida Voter Registration System  
**FY** - Fiscal Year  
**GAAP** - Generally Accepted Accounting Principles  
**GAAS** - Generally Accepted Auditing Standards  
**GASB** - Governmental Accounting Standards Board  
**GFOA** - Government Finance Officers Association  
**GIS** - Geographic Information System  
**GMA** - Growth Management Administration  
**GTV** - Government Television  
**HACRA** - Historic Area Community Redevelopment Area  
**HAP** - Homeownership Assistance Program  
**HAWKE** - Humane Association of Wildlife Care and Education  
**HCP** - Habitat Conservation Plan  
**HCRA** - Health Care Responsibility Act  
**HDHP** - High deductible health plan  
**HFA** - Housing Finance Authority  
**H&HS/ HHS** - Health & Human Services  
**HHSAC** - Health & Human Services Advisory Council  
**HIPAA** - Health Insurance Portability and Accountability Act  
**HOME** - Housing Opportunities Made Equal  
**HR** - Human Resources (or Personnel)  
**HRA** - Healthcare Reimbursement Account  
**HRRB** - Historic Resource Review Board  
**HUD** - Housing and Urban Development (Department)  
**HVAC** - Heating, Ventilation, and Air Conditioning  
**ICWW** - Intracoastal Waterway  
**IDA** - Industrial Development Authority  
**IP** - Internet Protocol  
**ITS** - Intelligent Transportation System  
**JEA** - Jacksonville Electric Authority  
**LAB** - Library Advisory Board  
**LAMP** - Land Acquisition Management Program  
**LAN** - Local Area Network  
**LDC** - Land Development Code  
**LDR** - Land Development Regulations  
**LIP** - Low Income Pool  
**LMS** - Land Management Systems  
**LOC** - Letter of Credit  
**LRP** - Long Range Planning  
**MGD** - Million Gallons per Day  
**MHz** - Megahertz  
**MIS** - Management Information Systems  
**MSA** - Metropolitan Statistical Area  
**MSBU** - Municipal Services Benefit Unit  
**MSD** - Municipal Services District  
**MSTU** - Municipal Services Taxing Unit  
**NAB** - Nuisance Abatement Board  
**NAC** - Network Access Control  
**NBR** - Neighborhood Bill of Rights  
**NPDES** - National Pollutant Discharge Elimination System  
**NSP** - Neighborhood Stabilization Program

## ***ACRONYMS (continued)***

**OAA** - Old Age Assistance  
**OCA** - Office of County Attorney  
**OMB** - Office of Management & Budget  
**OPEB** - Other Post-Employment Benefits  
**OSHA** - Occupational Safety and Health Administration  
**PFSA** - Proportionate Fair Share Allocation  
**PGA** - Professional Golfers Association  
**PHA** - Personal Health Assessment  
**PM** - Preventative Maintenance  
**PPO** - Preferred Provider (Healthcare) Organization  
**PPP (P3)** - Public Private Partnership  
**P/T** - Part /Time  
**PUD** - Planned Unit Development  
**PV** - Ponte Vedra  
**PVZAB** - Ponte Vedra Zoning and Adjustment Board  
**PY** - Prior Year  
**PZA** - Planning and Zoning Agency  
**QDC** - Qualified Defense Contractor  
**QTI** - Qualified Target Industry  
**RAB** - Recreation Advisory Board  
**RFP** - Request for Proposal (of services)  
**RFQ** - Request for Qualifications  
**ROW** - Right of Way  
**R & R** - Renewal and Replacement (usually of Fixed Assets)  
**RST** - Regional Stormwater Treatment  
**RTU** - Remote Transmitting Unit  
**SAB** - City of St. Augustine Beach  
**SAFER** - Staffing for Adequate Fire and Emergency Response (Grant)  
**SBA** - State Board of Administration (where the County's surplus funds have been invested)  
**SCADA** - Supervisory, Control, and Data Acquisition (System)  
**SCBA** - Self Contained Breathing Apparatus  
**SED** - Severely Emotionally Disturbed Children  
**SHIP** - State Housing Initiatives Partnership (Fund)  
**SJC** - St. Johns County  
**SJCHD** - St. Johns County Health Department  
**SJSO** - St. Johns Sheriff's Office  
**SJUD** - St. Johns County Utilities Department  
**SJRWMD/SJWMD** - St. Johns River Water Management District  
**SR** - State Road  
**SRF/SRL** - State Revolving (Loan) Fund  
**SUV** - Sports Utility Vehicle  
**TDC** - Tourist Development Council  
**TDI** - Tourist Development Tax  
**TIF** - Tax Increment Financing  
**TMDL** - Total Maximum Daily Load  
**TRIM** - Truth in Millage (State Law)  
**TRIP** - Transportation Regional Incentive Program  
**VA** - Veterans Administration  
**VAB** - Value Adjustment Board  
**VCB** - Visitors & Convention Bureau  
**WD** - Wheel Drive (4 WD = Four Wheel Drive)  
**WGV** - World Golf Village  
**WTP** - Water Treatment Plant  
**WWTP** - Wastewater Treatment Plant

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